



The Institute of Chartered Accountants of Manitoba Policy Statement on the Collection, Use and Disclosure of Member Personal Information

The Institute of Chartered Accountants of Manitoba (ICAM) is a self-regulatory professional body incorporated under *The Chartered Accountants Act* to serve the best interests of the public. It accomplishes this through a demanding education program, a professional practice advisory service, a mandatory practice review program and a comprehensive disciplinary process.

To further its mandate to advance accounting education in Manitoba, the Manitoba Chartered Accountants Foundation Inc (Foundation) was formed. It is incorporated under *The Corporations Act of Manitoba* and is a registered charity under the *Income Tax Act*. Administrative support and staff for the Foundation are provided by ICAM, and as a result, the Foundation follows ICAM's privacy policy.

Consistent with its objectives and its mandate, ICAM is dedicated to maintaining high standards of confidentiality with respect to the information that has been provided to us. This Policy Statement has been prepared to affirm our commitment to maintaining the privacy of our members and others and to inform you of our practices concerning the collection, use and disclosure of information provided to ICAM.

Our obligations apply to all Council members, employees, contractors and agents who provide services to or on behalf of ICAM in connection with our delivery of products, services and information to our members. Other applicable laws and internal ICAM policies govern the protection of personal information of employees of ICAM.

Members include Chartered Accountants who are registered in good standing, students registered in good standing with the CA School of Business, and in turn ICAM, as well as former members and students of the Institute. All members who are Chartered Accountants in good standing are also members of the Foundation.

Personal Information

In order to fulfill its mandate and objectives to regulate the CA profession in Manitoba, ICAM collects personal information about its members that may be considered to be more than minimum personal information. All information collected is held in strict confidence and is not revealed to anyone except as indicated in this policy or unless it has been expressly or implicitly authorized by the member.

ICAM endeavours to maintain the accuracy of any information about members in its possession. Information about a former member is not actively maintained and, for so long as it is held by ICAM, ICAM cannot assure the accuracy of such information.

ICAM will retain information provided to it only for so long as it is required for the purposes stated above.

Collection of Information

Collection of personal information is done mainly through an application for membership. Updates of information are requested annually on the fee notice and members are encouraged to update their information online. ICAM also collects information about members and non-members through registration forms for a variety of programs, including, but not limited to, professional development seminars and courses, members and student functions, and other activities.

In addition to the collection of personal information as indicated above, personal information may be collected in the following circumstances:

- As part of the peer practice review process, the Practice Advisor may view personal information of employees of clients of a registered CA firm or other information that could be considered personal in nature. This information is seen by the Practice Advisor only.
- ICAM or the Foundation may from time to time receive personal information relating to a bursary application, or an application for waiver of dues for medical or financial hardship. By virtue of the application itself, the member consents to personal information being used by the appropriate committee to evaluate the application.
- In the course of a complaint investigation, personal information may be obtained by either the Director of Standards Enforcement or an investigator acting as an agent of ICAM. As part of the investigation process, this information may be made available to the appropriate committee as deemed appropriate.

Disclosure of Personal and Additional Information to Third Parties

ICAM respects the confidentiality and right to privacy of its members, and has strict policies regarding the disclosure of personal and additional information to other members and to third parties.

In order to meet its regulatory and other mandates, ICAM does exchange membership information, including both personal and other information, with the following affiliated organizations:

- The Canadian Institute of Chartered Accountants (CICA)
- The CA School of Business (CASB)
- Other Provincial Institutes of Chartered Accountants; and
- The Institute of Chartered Accountants of Bermuda
- Western CA Services Association (WCASA)

ICAM does provide membership personal information that may include residential addresses on a limited basis to agencies who are engaged to provide mailing services but only when:

- in the opinion of ICAM, such provision and exchange constitutes a service and the information is pertinent to the members of ICAM; and
- ICAM has the written agreement of contracted agencies to adhere to specific requirements with respect to their use of such information.

To illustrate these requirements, ICAM membership information:

- is not to be used in connection with any communication, which, in the opinion of ICAM, would tend to mislead, misinform or deceive or which is distasteful in content or presentation or is illegal. ICAM requires that any intended communication is provided to ICAM for review prior to the release of ICAM membership information;
- may only be used in connection with relevant accounting publications or services deemed by ICAM to be pertinent to its members;
- may not be used in connection with any fundraising efforts without the prior written consent of the Institute.

Legal Duty or Right to Disclose Personal Information

There are circumstances where disclosure of personal information may be justified or permitted under legal duty or right and ICAM may disclose member information without consent. Personal information may include all information about members collected on the membership application form or subsequently provided by the member. In such circumstances where, in the opinion of ICAM, it is appropriate or necessary to disclose personal information, ICAM will only disclose information that is required.

In some instances disclosure of personal information may include decisions on disciplinary matters. ICAM may publish the names of members who have been disciplined and the particulars of the discipline decisions as provided for in its

Bylaws. It will also provide this information to other accounting organizations upon request, in particular, when the member is seeking membership in that organization. This information may also be provided to the general public on request.

Members Access to Their Personal Information

To assist ICAM in fulfilling its mandate, members are encouraged to update their records and personal information on a timely basis. An individual member may access and verify his/her personal information at any time by contacting the Assistant Registrar. Members may also access this information online through e-series.

Retention of Personal Information

ICAM will retain information provided to it, including personal information, only for so long as it is considered necessary for the purposes it was gathered. When records that may contain personal information are discarded, care is taken to ensure that their destruction is secure and confidentiality is maintained.

Protection from Unauthorized Access

ICAM endeavours to maintain adequate physical, procedural and technical security with respect to its offices and information storage facilities so as to prevent any unauthorized access, disclosure, copying, use, or modification of a member's personal information.

Storage

Membership information is stored in a data base which is maintained in a secure server at The Institute of Chartered Accountants of Ontario (ICAO). Data base support is provided by ICAO Datatech employees, all of whom are employees of ICAO. Limited membership information may also be stored from time to time on ICAM's server. Access to the servers is limited to employees of ICAO and ICAM.

Access to Databases

All ICAM and ICAO employees who work with member's personal data maintain strict confidentiality of all information. Employees are required to keep user names and passwords confidential.

In some situations, external computer service personnel or consultants are provided with restricted access to data base information. ICAM ensures that such personnel or consultants comply with security restrictions.

Privacy of ICAM Website

ICAM's website contains personal information in its e-series site. Access to this site is restricted by member id and password. Members can change their password at any time. While the member is logged into the e-series site, "cookies" are created for the duration of the session. These cookies cannot be re-used. Cookies are elements of data that a website can send to your browser which may then be stored on your system.

In addition to this, logs are maintained of the member's last login date. Access to these logs are restricted to the network administrator.

Visitors to the general website are not required to reveal any individually identifiable information, such as name, address, or telephone number. Individual information may be collected passively during participation in a survey. This is done to verify the uniqueness of the response and is deleted upon completion of the survey. ICAM's general website does not require the use of "cookies", so they are not created or collected on any page throughout the site.

Transfer of Information

Membership information is transferred electronically and physically between the membership and affiliated organizations in a variety of formats. Members are advised when confidential information is being transferred in a non-secure format and may, at their option, decline to provide information to the Institute in that format.

Member password and credit card information used during on-line transactions and updates are protected through encryption.

Use of Links

The Institute employs links to other websites in both electronic communications and on ICAM's website itself. ICAM makes every effort to link only to websites that share its high standards. ICAM endeavours to ensure these links are reputable, but the privacy and data collection practices on any linked websites are entirely separate from the Institute and are not covered by the Policy Statement. Other websites that may contain material that ICAM does not approve of may also link to this site without the Institute's knowledge or consent. The Institute has no responsibility for the content, policies or actions of these websites.

Evolving Practices

The Policy Statement is in effect as of January 1, 2004. ICAM will from time to time review and revise its privacy practices and this Policy Statement. In the event of an amendment, a notice will be posted on www.icam.mb.ca and published in appropriate ICAM publications. Policy changes will apply to the information collected from the date of posting to the Website as well as to existing information held by ICAM.

Questions

While specific responsibilities may be assigned to other members of ICAM's staff, the Chief Privacy Officer is responsible for the administration of the Policy Statement. In the event of any question concerning the access to or the accuracy, management or use of a member's personal information, members should address such questions to ICAM's Chief Privacy Officer, 500-161 Portage Avenue East, Winnipeg, MB, R3B 0Y4, or through email at icam@icam.mb.ca.