

Privacy Policy

I. Introduction

The Chartered Professional Accountants of Alberta (“CPA Alberta”) regulates the accounting profession in Alberta as well as promotes and advocates the value of the Chartered Professional Accountant designation. CPA Alberta’s legislative authority comes from the *Chartered Professional Accountants Act* (“Act”), the *Chartered Professional Accountants Regulation* (“Regulation”), as well as CPA Alberta’s bylaws, resolutions and directives. In addition, registrants (as defined under the Act) are governed by the rules of professional conduct (“Rules”). For the purposes of this Policy, Governing Documents are the Act, the Regulation, CPA Alberta’s bylaws, directives, resolutions, and the Rules.

II. Principles

CPA Alberta will fulfill all of its lawful obligations to protect, collect, use, and disclose personal information. All personal information collected by or disclosed to CPA Alberta by members of the public, registrants, employees, and volunteers that remains in the custody or under the control of CPA Alberta will be collected, used, and disclosed in accordance with the *Personal Information Protection Act* (“PIPA”), the *Personal Information Protection Act Regulation*, the Governing Documents, other applicable law, and this Policy.

III. Responsibilities

All employees, volunteers, and contractors working on behalf of CPA Alberta are responsible for CPA Alberta fulfilling its lawful obligations to protect, collect, use, and disclose personal information in the custody or under the control of CPA Alberta.

Under the direction of CPA Alberta’s Privacy Officer, CPA Alberta’s extended management team members are responsible within their departments to ensure compliance with this Policy.

The Privacy Officer will:

- Maintain CPA Alberta privacy policies and practices to conform with the Governing Documents and PIPA;
- Respond to requests for access to personal information, correct personal information as set out under PIPA, and general issues concerning personal information and privacy;

- Oversee procedures designed to maintain and protect personal information privacy;
- Develop information notices and materials concerning privacy policy for CPA Alberta and the public;
- Deliver educational training and orientation for employees and volunteers regarding privacy;
- Oversee privacy risk assessments and audits;
- Ensure compliance with all legal obligations relating to privacy, security, and confidentiality;
- Liaise with offices of applicable and appropriate authorities during the investigation of a privacy complaint against CPA Alberta or investigation of a privacy breach; and
- Receive, document, investigate and track complaints concerning personal information or privacy.

IV. What is personal information?

Section 1(k) of PIPA defines “personal information” as information about an identifiable individual.

Examples of personal information include a home address, personal email, personal phone, date of birth, or credit card information. Business contact information as defined in PIPA is not considered personal information.

Information collected and retained by CPA Alberta pursuant to its regulatory duties under the Governing Documents may not be classified as personal information.

V. Collecting, using and disclosing personal information

CPA Alberta is permitted under PIPA, the Governing Documents, and other applicable law to collect personal information for reasonable purposes, including the following:

- to facilitate membership processes, including the assessment of applications for registration, continuing registration and reinstatement of registration;
- to conduct practice reviews;
- to investigate complaints, conduct statutory hearings and appeals, and assess the capacity of registrants;
- to conduct enforcement proceedings;

- to engage in governance activities relating to the regulation of the accounting profession in Alberta;
- to respond to complaints or regulatory proceedings under applicable laws;
- to establish, manage and terminate employment relationships, volunteer relationships, and relationships with contractors;
- to receive, process and respond to information access requests; and
- to fulfil CPA Alberta's duties under the Governing Documents.

When collecting personal information, CPA Alberta will:

- Notify an individual, at or before the time that personal information is collected, the purpose for which it is collected, unless otherwise authorized by the Governing Documents or PIPA;
- Limit the collection to what is reasonable to achieve the purposes for which the information was collected or for a use that is consistent with that purpose;
- Endeavour to collect personal information directly from the subject of the information, unless the subject has otherwise consented or as authorized by PIPA;
- Ensure that all individuals have the right to request access to their personal information, which CPA Alberta collects about them;
- Ensure that all individuals have the right under PIPA to seek correction of their personal information if that personal information is incorrect; and
- Comply with PIPA, the Governing Documents, and this Policy.

CPA Alberta will only use or disclose personal information for the purposes for which it was collected, or for a use that is consistent with that purpose, unless consent for other access, use, or disclosure has been obtained, is permitted by the Governing Documents, or is permissible by law.

VI. Consent and withdrawing consent

CPA Alberta requires an individual's consent for the collection, use and disclosure of the individual's personal information, except where it is authorized by the Governing Documents or PIPA.

An individual may withdraw consent to the collection, use and disclosure of personal information at any time, unless CPA Alberta requires the personal information for its legal and regulatory

functions, or if the collection, use and disclosure of personal information without consent is authorized by PIPA. If an individual refuses to provide consent, or if an individual withdraws or varies it, CPA Alberta may not be able to provide certain services.

VII. Retaining personal information

CPA Alberta will only retain personal information for as long as reasonably necessary to fulfill the purposes for which the personal information was collected, or for business or legal purposes. CPA Alberta may establish retention schedules for categories of personal information.

VIII. Access to personal information

Any individual can request access to their personal information in the custody or under the control of CPA Alberta by submitting a written request to the Privacy Officer:

privacy@cpaalberta.ca, or
Chartered Professional Accountants of Alberta
1900-10088 102 AVE
Edmonton, Alberta T5J 2Z1

The applicant submitting an access request must include sufficient detail to enable CPA Alberta, with reasonable effort, to identify any record in the custody or under the control of CPA Alberta containing the personal information in respect of which the request is made. Upon receiving an access to information request, CPA Alberta will comply with its obligations under PIPA.

An applicant requesting access to personal information may ask for a copy of or access to a record containing the personal information.

If access cannot be granted, CPA Alberta will, if it does not unreasonably interfere with the operations of CPA Alberta, create a copy for the applicant if that can be created from a record under the care and control of CPA Alberta, using CPA Alberta's normal computer hardware and software and technical expertise.

CPA Alberta will review each access to personal information request to determine if access to or a copy of the applicant's personal information will be provided.

CPA Alberta shall not provide access to, or copies of personal information if:

- The disclosure of information could reasonably be expected to threaten the life or security of another individual;
- The information would reveal personal information about another individual; or

- The information would reveal the identity of an individual who has in confidence provided an opinion about another individual and the individual providing the opinion does not consent to disclosure of their identity.

CPA Alberta may refuse access to or create copies of personal information under the following circumstances:

- The information is protected by any legal privilege;
- The disclosure of the information would reveal confidential information that is of a commercial nature and it is not unreasonable to withhold that information;
- The information was collected for an investigation or legal proceeding;
- The disclosure of the information might result in that type of information no longer being provided to the organization when it is reasonable that that type of information would be provided;
- The information was collected by a mediator or arbitrator or was created in the conduct of a mediation or arbitration for which the mediator or arbitrator was appointed to act:
 - under an agreement,
 - under a statute of Alberta or of Canada or of another province of Canada,
 - under a regulation of Alberta, a regulation of Canada or similar subordinate legislation of another province of Canada that, if enacted in Alberta, would constitute a regulation of Alberta,
 - under a legislative instrument of a professional regulatory organization, or
 - by a court;
- The information relates to or may be used in the exercise of prosecutorial discretion.

In the event CPA Alberta can reasonably sever the information referenced above in a copy provided to an applicant, CPA Alberta will provide the applicant with access to the record containing the personal information after the information has been severed.

Once access to, or a copy of the personal information requested is confirmed to not contain information requiring omission or resulting in refusal, CPA Alberta will grant access or provide a copy of the information along with the names of the persons to whom and circumstances in which the personal information has been or is being disclosed.

CPA Alberta will make every reasonable effort to assist applicants and will make every reasonable effort to respond to the applicant as accurately and completely as reasonably

possible. Additionally, upon the applicant's request, CPA Alberta will provide, if it is reasonable to do so, an explanation of any term, code, or abbreviation used in any record provided to the applicant.

CPA Alberta has 45 days to respond to an access to information request. If more time is required to process the request, CPA Alberta will provide written notice prior to the 45 day expiry.

In the event that CPA Alberta omits or refuses personal information access to a registrant, employee, or member of the public, the individual has the right to request a review of CPA Alberta's decision to omit or refuse access by submitting a request in writing to the Office of the Information and Privacy Commissioner of Alberta within 30 days of being notified of CPA Alberta's decision.

IX. Correction of personal information

When an individual's personal information is in the custody or under the control of CPA Alberta, the organization will make every reasonable effort to ensure that the personal information is accurate and complete. In the event of a correction, registrants are encouraged to use CPA Alberta's online portal to update personal information whenever possible. Still, they may also make a change request to the appropriate CPA Alberta department, such as Regulatory Services, or the Privacy Officer if a change cannot be performed online.

For requests that cannot be performed online or by a specific department, a request to correct an error or omission relating to the personal information about an individual must be made in writing to the Privacy Officer at:

privacy@cpaalberta.ca, or
Chartered Professional Accountants of Alberta
1900-10088 102 AVE
Edmonton, Alberta T5J 2Z1

The applicant submitting a correction request must include sufficient detail to enable CPA Alberta, with reasonable effort, to identify any record in the custody or under the control of CPA Alberta containing the personal information in respect of which the request is made.

CPA Alberta will make every reasonable effort to assist those seeking correction of their personal information and will make every reasonable effort to respond to the applicant accurately and completely.

In the event CPA Alberta determines there is an error or omission of personal information that is under the control of CPA Alberta, resulting from the correction request received, CPA Alberta will correct the information as soon as reasonably possible, and where it is determined CPA Alberta has disclosed the incorrect information to other organizations CPA Alberta will send a notification containing the corrected information to each organization if it is reasonable to do so.

If CPA Alberta decides not to make the correction sought, CPA Alberta will annotate the personal information under its control with the correction that was requested, but not made.

In the event CPA Alberta receives a correction request from another organization containing corrected personal information, CPA Alberta will correct the personal information in its custody and control.

Upon receipt of an information change request CPA Alberta will determine that the request is being made by the authorized individual and that the request for correction is reasonable prior to performing the change. Acceptable change requests will be completed within a reasonable period of time. If CPA Alberta does not agree with the request, CPA Alberta will advise the requesting party accordingly and note both the request and CPA Alberta's reason for not making the requested change.

X. Safeguarding personal information

CPA Alberta protects personal information in accordance with the Governing Documents and any applicable law. CPA Alberta has made appropriate arrangements to reduce risks of unauthorized access, collection, use, disclosure, copying, modification, disposal or destruction of personal information in its custody and control. All CPA Alberta employees, volunteers and contractors are required to comply with CPA Alberta's policies and procedures in relation to the security, management, and protection of personal information within the custody or control of CPA Alberta, and are required to make reasonable efforts to reduce the risk of unauthorized disclosure of personal information.

Where any employee, volunteer or contractor becomes aware of any actual or potential loss, unauthorized access or disclosure of personal information other than in accordance with the Governing Documents, PIPA or this Policy, they must immediately report the incident to the Privacy Officer. CPA Alberta will comply with the provisions of PIPA relating to notification to the Office of the Information and Privacy Commissioner.

XI. Complaints

If individuals are dissatisfied with the way CPA Alberta has handled their personal information, they are entitled to submit a complaint to CPA Alberta. CPA Alberta's Privacy Officer will

investigate all complaints concerning compliance with PIPA, the Governing Documents, any applicable law, and this Policy. The Privacy Officer will make every reasonable effort to resolve complaints, including, if necessary, recommending changes to policies and procedures. The complainant will be informed of the progress or outcome of the investigation within 45 days of submission.

Any individual may seek advice from the Office of the Information and Privacy Commissioner of Alberta (oipc.ab.ca or 9925 109 Street NW, Edmonton, AB T5K 2J8) and, if appropriate, file a written complaint with the Commissioner's office; however, individuals are encouraged to submit a complaint to CPA Alberta's Privacy Officer first.

XII. Website privacy

When CPA Alberta's website is visited, the following information is collected and stored: the computer's operating system, Internet Protocol (IP) address, geographical location, browser type, referral source, time and date of visit, length of visit and number of page views, and any tools used while on the site.

CPA Alberta uses the above information to analyze the use and performance of its website, including creating aggregated data or website analytics.

To access CPA Alberta's portal, a user must be a CPA Alberta member or create an account as a non-member to access CPA Alberta's services. Personal information collected through the portal will only be used by persons authorized by CPA Alberta to access the information for the purposes provided in this Policy or the purposes set out in the portal.

Sending confidential or personal information through the internet comes with inherent risks of interception or inadvertent disclosure.

A. Digital markers

A digital marker is a piece of data (for example, a "cookie" or HTML5 file) sent by a website and stored on a user's computer to optimize a user's experience on a website. CPA Alberta uses digital markers to create a more integrated authentication process and an improved user experience resulting in customized content for repeat webpage visitors. A user may disable digital markers in a user's browser settings.

B. Third parties

CPA Alberta does not sell personal information to third parties.

Third parties are sometimes contracted by CPA Alberta to assist in operating cpaalberta.ca and conducting business associated with the website; therefore, these third parties may have access to personal information if necessary in certain circumstances.

CPA Alberta may disclose personal information to its professional affiliates - CPA Western School of Business and CPA Education Foundation, but only when appropriate to do so under PIPA.

C. Third-party links and social media

CPA Alberta may link to third-party websites. These sites have separate and independent privacy policies and terms of use. CPA Alberta assumes no responsibility or liability for the content and activities of these linked sites.

CPA Alberta uses social media as part of its regulatory function and internet presence. Any user who interacts with CPA Alberta social media accounts must read and abide by the terms of use and privacy policies of the applicable social media organization. Personal information provided to CPA Alberta through social media will be used to respond to inquiries, for statistical, evaluation and reporting purposes, and for those purposes set out in this Policy. CPA Alberta reserves the right to delete any posts on social media sites used by CPA Alberta.

XIII. General

A. Certain matters confidential

In regulating the accounting profession, CPA Alberta sometimes collects and uses confidential information communicated between registrants and their clients. When CPA Alberta obtains information from a registrant relating to a current or former client of that registrant, CPA Alberta will protect that information in accordance with the Governing Documents and any applicable laws.

B. Contractors

All contracts entered into by CPA Alberta with contractors that may have access to personal information will contain specific provisions requiring compliance with PIPA, the Governing Documents, and any applicable law relating to the security and privacy of personal information.

All contractors that may have access to personal information in the custody or under the control of CPA Alberta will be advised and reminded as necessary of CPA Alberta's privacy policies and its obligations to ensure the security and protection of personal information.

C. Policy changes

If CPA Alberta decides to change its privacy statement or policies, CPA Alberta will post the changes by updating this document.

Any questions about this policy should be directed to CPA Alberta's Privacy Officer at:

privacy@cpaalberta.ca, or

Chartered Professional Accountants of Alberta

1900-10088 102 AVE

Edmonton, Alberta T5J 2Z1

D. Compliance

All CPA Alberta employees, volunteers and contractors are required to abide by this Policy; a failure or refusal to comply will result in disciplinary action, up to and including termination of the employment, volunteer or contractor relationship.

E. Ownership and trademark

CPA Alberta owns or is authorized to use the information on its website. Users may not reproduce material on CPA Alberta's website without prior written authorization. Users may not reproduce or otherwise use CPA Alberta's logo or trademark for any purpose without prior written authorization.

XIV. Review of this policy

This Policy will be reviewed at least every three years by the Privacy Officer and the CEO to ensure that it conforms to CPA Alberta's policies and legal obligations and otherwise addresses the needs of CPA Alberta.