

Database Information Privacy Policy

Malaysian Institute of Accountants

Through the enactment of the Accountants Act, 1967, the Malaysian Institute of Accountants (MIA) was set up to regulate and develop the accountancy profession in Malaysia.

Introduction

MIA values the privacy of its members and is strongly committed to each member's right to privacy. Through our commitment to protect your privacy, we would like to explain MIA's information gathering and handling practices, as well as how information which you provide to us is being used and the choices you have regarding this information. If you have any questions regarding MIA's Database Information Privacy Policy or do not feel that your concerns have not been adequately addressed, please contact the Head of Membership Services by sending an e-mail to privacy@mia.org.my.

A. Confidentiality and Security

All information obtained from members and firms registered with MIA (hereinafter referred to as "firms") are treated with great care to protect your privacy and security. Except as discussed in the following sections on **Using the Information Collected** and **Disclosure of Information**, the management authorizes only trained and qualified employees and agents performing duties on behalf of the MIA to access the information which you have provided. In certain circumstances, MIA Council members, Branch Chairmen and committee members may have access to such personal or firm's information in the course of performing their duties. In addition, third parties, advisers, consultants and contractors appointed by MIA in carrying out their functions may also have access to personal information of members and firms.

These Council members, Branch Chairmen, committee members, employees, third parties, advisers, consultants and contractors are required to sign confidentiality statements or such clauses are included in their respective agreements/contracts. *Please see the appendix for confidential statements and clauses.*

Other security safeguards such as limiting access to authorized MIA staff, password protection and encoding procedures are in place to protect personal and firms' information. However, this should not be construed as a guarantee of absolute security.

Protecting your personal and firm's password is critical in ensuring the protection of your personal and firm's information as it provides access to the Members' Only website and your Personal and Firm Profile. Your password should never be divulged to anyone. MIA will never ask you for your password in an unsolicited phone call or

e-mail. Always remember to sign out of the site you are in and the browser window when you have finished with the site. Failing to do so may provide access to your confidential information especially in situations where you share a computer with someone else or are using a computer in public places like libraries and internet cafes.

B. Collection of Personal Information

There are three categories of data which are kept and maintained by MIA. They are –

1. Personal information concerning a member;
2. Information concerning firms registered with MIA;
3. Personal information concerning non-members who provide such information to MIA either through a provision of a service or have reasons to be associated with MIA.

MIA maintains a database of its membership containing: name, contact information, employment details, history and profile, qualifications, training records for CPE Audit purposes, payment records and other personal information.

MIA also maintains a database of firms registered with the Institute containing: contact information, partnership details and information regarding the profile of the firm.

The primary purpose of these databases is to facilitate communication with our members and firms to perform regulatory and non-regulatory functions; and to provide them with services. MIA values and respects the privacy of members including security of your personal and firm's data and will only use such information for the purpose collected. This applies to both on and off line information that is collected and used in the course of our activities.

MIA gathers information through -

1. Upon application as a member or registering a firm with MIA
2. When updating member or firm information
3. Upon registration as a user on our web site
4. Upon registration for a seminar/workshop/evening talks/conferences
5. Upon registering for MIA E-Learning programmes
6. Upon completion of our online and off line surveys
7. Through e-mail communications
8. Upon payment of fees and other payments
9. Upon application as a student of the MIA Qualifying Examination
10. Upon purchase of products or services from MIA
11. Upon receiving enquiries received both of technical and non-technical nature
12. From other various applications and forms

13. Through off line communications

C. Storage of Information

Members' and firms' data is primarily stored on the MIA Membership Management System (MMS) database.

Members' data may also be stored in the Events Management System (EMS) database and the Membership Billing System (MBS) databases.

Other data from members and non-members may be stored in various databases which are under the control of MIA.

D. Using the Information Collected

Personal and firm's information may be used to:

1. Verify that you are a member of MIA or a firm registered with MIA.
2. Perform regulatory functions such as schedule practice reviews and requesting members and/or firms to provide information.
3. Comply with authorised requests for the purpose connected to MIA enforcement proceedings.
4. Communicate to member violations and sanctions.
5. Maintain various records, such as CPE-related records.
6. Respond to technical and non-technical enquiries
7. Send payment advice such as annual subscription, practising certificate fee, practice review fee, journal subscriptions and other dues.
8. Communicate with members via mailers, email or newsletters on training programmes, seminars, conferences and other educational events that are expected to meet the continuing professional education needs of members.
9. Develop quality and relevant services by measuring demographics and analysing user trends.
10. Communicating with members, firms and associated persons via normal mail, fax or e-mail broadcast.
11. Send members newsletters such as MIA E-News and MIA Updates.
12. Complete various internal and externally based audits.
13. Do research/surveys on members and firms*.
14. Complete conference registrations and distribute related materials.
15. Third party label rental for survey or product promotion which is of interest to members and firms, and as deemed appropriate by the management.
16. Send you communications from third parties that we believe may be of interest to you, although you may opt out of receiving these communications (see the section "Opting Out")
17. Provide you with services, programmes and materials.
18. Promote you or your firm through a specialty referral program.

19. Complete orders and mailing process from internal and third party products or service sales.
20. Comply with lawful requests or as authorized by applicable laws whereby MIA will disclose your personal information or if we believe it necessary to protect the rights, property, or safety of others.
21. To respond to a subpoena, warrant, or other court order.
22. MIA may disclose personally identifiable information due to circumstances beyond our control.

* Information volunteered by you in relation to researches/surveys is kept confidential and is not used for purposes outside of the intent of the surveys.

E. Disclosure of Information

It is our commitment that your personal information is disclosed only to third parties to the extent needed to be in compliance with relevant legislation of the country or to deliver a business-related service or program. Third parties with whom we may share selected personal information include but are not limited to:

- Our auditors
- Affinity/Collaborative partners
- Conference attendees
- Mailing houses and Third-party vendors
- Member or firm search enquirers
- Such other third parties as permitted or required by law

F. Personal Information Required by Government and Regulatory Authorities

If at any time MIA is required by law to release information about members or firms, MIA will cooperate fully. MIA as a statutory body from time to time is required to provide personal information of members and firms registered with MIA to Government and regulatory authorities. Such information will be provided where it is necessary and the approval for the provision of such information shall be by the Chief Executive Officer or authorized management staff as delegated by him. The Government and regulatory bodies would be reminded that the information provided to them is to be strictly used for the purpose as given by them.

G. Members Information in the Government Gazette

Section 13 (3) of the Accountants Act 1967 makes it mandatory for the Council to publish the Register of members in a Gazette annually. The information contained will include: name, national registration identity card number, membership number and membership classification.

H. Member Firms Directory

MIA reproduces the list of firms registered with MIA which is sold to members, students and other third parties. The purpose of the directory is to facilitate members of the public to obtain a firm's services and to assist graduating students source for practical training experience or employment. The Member Firms Directory contains: name of firm, firm number and contact details. This information is also available on the MIA's website.

I. Opting Out

As a MIA member, you have the ability to opt out of being on the e-mail lists rented to third parties. Please allow at least 7 days for your opt-out election to take effect.

However, members will not have the option to opt out of e-mail broadcasts which are directly from MIA as it may contain information which are deemed important for you.

J. Quality

Members are responsible for providing accurate and complete personal information about themselves and their firms, and for contacting us if correction of such information is required.

MIA members can access to their membership and firm information via the MIA Website to view the information MIA has collected on them or have factual inaccuracies in this information corrected by amending on their own using their passwords or contacting us at membership@mia.org.my or memberfirm@mia.org.my or calling the Membership Department at (03) 22799200.

K. Changes to this Database Information Privacy Policy

The MIA reserves the right to modify or amend this Database Information Privacy Policy at any time and for any reason. Whenever there are changes to the Database Information Privacy Policy, the changes will be posted on the Institute's website and will be effective at that time. Accordingly, it is recommended that interested parties should periodically make reference to this policy to ensure that they have knowledge of the current provisions of MIA Database Information Privacy Policy. If there is change which is not acceptable to you, you should communicate your concerns to the Head of Membership Services by sending an e-mail to privacy@mia.org.my. However, we cannot guarantee that we will be able to accommodate your concerns as there may be other overriding benefits or reasons for the change which is deemed necessary for the benefit of MIA and/or profession.

L. Contact the MIA if you:

- have any questions about our Data Privacy Policy or our practices

- would like to report a privacy or security concern
- would like to make an opt-out election for certain e-mail broadcasts
- would like to access your personal or firm's information or to make any corrections to your personal or firm's information

Confidential statements and clauses

1. Council members are required to comply with the Code of Ethics of which one is –

“Council Members must maintain the confidentiality of non-public information entrusted to them by the Institute or other parties with whom the Institute does business, except when disclosure is authorised or legally required.”

2. Branch Chairpersons appointed by the Council are required to sign a confidentiality agreement as follows -

“As a Branch Chairman of the Malaysian Institute of Accountants (MIA), you would in the course of your appointment, have access to and be entrusted with information in respect of the members and/or member firms of the Institute and/or the business, operations, finance and practices of the Institute and/or its dealings with other parties, all of which information is or may be confidential.

We wish to remind you that as a Branch Chairman of the Institute, you shall not (except in so far as it is necessary and in the course of performing your duties) at any time during or after the period of your appointment with the Institute, divulge to any person or party or otherwise make use of, any confidential information concerning the members and/or member firms of the Institute and/or the business, operations and practices of the Institute and its dealings with other parties, which came to your knowledge by reason of your appointment as a Branch Chairman of the Institute. You are also reminded that as a Branch Chairman, you are required to use your best endeavours to prevent the use or disclosure by or to any person or party of such confidential information, unless expressly authorized to do so in writing by the Institute.

Any documents, memoranda, notes, database or compilation of information, in whatever medium or form containing such confidential information are the property of the Institute and shall not be removed, copied, extracted, transposed or transmitted in whatever form to any other party, unless properly authorized to do so in writing by the Institute. Such documents, memoranda, notes, database or compilation of information, if in your possession, shall be kept within the premises of your office during your period of appointment and shall be returned to the Institute at the close of your appointment with the Institute or at any time at the request of the Institute. “

3. The terms of employment of a staff of the Institute contains the following clause –

“Secrecy and Confidentiality

During the course of your appointment and thereafter, you are required to observe the strictest secrecy regarding all confidential information which may have come to

your notice concerning the business, processes or trade secrets of the Institute and any customer/client or other persons connected to the Institute. You shall not divulge any such matter in whatsoever manner to any third party unless you have been authorised to do so by the management in writing.

In addition, all staff of the Institute are required to abide by the terms as set out in the Institute's employee handbook of which one of the terms are –

CONFIDENTIALITY

An employee shall not, at any time during his employment or afterwards, disclose to any other person any information relating to the Institute's business or its technical practices and development which is not in public domain which the employee learns or comes into possession in the course of his employment. This would also apply to confidential and secret material of the Institute.

Employees are not permitted to use, in any way, for personal gain or the gain of others, confidential or other non-public information regarding the Institute or any of its clients, which may come to his attention in the course of his work.

No employee shall profit, or assist others to profit, from confidential information or business opportunities that are available because of employment by the Institute.

All notes and memoranda of any Confidential Information which is acquired, received or made by an employee during his employment period shall be the property of the Institute and shall be surrendered by the employee to someone duly authorised by the Executive Director (ED) at the termination of his employment or at the request of the Institute at any time during the course of his employment.

An employee is prohibited from making copies, extract or translate of any documents and information for unofficial use or allow others to do so, or disclose, publish or communicate them to the press or to individuals in any form whatsoever, except in the course of his or her official duties or with the written permission of his or her immediate superior or the ED.

Only the HR Manager will provide information or verification of personnel Information upon request from outside sources.

Any violation of this Institute's policy on confidentiality will be sufficient cause for immediate dismissal."

4. In the case of third parties arrangements, the clauses which are normally included, but not limited to, are –

"The third party agrees not to directly or indirectly make use of, disseminate or in any way disclose any Confidential Information of MIA to any person, firm or business, except to the extent necessary for negotiations, discussion and

consultations with personnel or authorized representatives of MIA and any purpose MIA may hereafter authorize in writing.

The third party agrees that it shall treat all Confidential Information of MIA with the same degree of care as it accords to its own confidential information.

The third party shall ensure that its employers, servants and/or agents comply with the above provisions.”