

Privacy Notice

Date Last Updated December 2023



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1. PREAMBLE

The Malta Institute of Accountants (“**MIA**”) believes the privacy and confidentiality of an individual’s personal information is important. We only collect information, including personal data that we believe to be relevant and required for the MIA to carry out its functions and activities and to conduct its business as required by law and regulatory obligations. The following privacy notice (the “**Privacy Notice**”) regulates any Processing of your Personal Data by the MIA. This Privacy Notice is upheld by any entity in which the MIA holds a controlling interest.

References to “Controller”, “Personal Data”, “Processor” and “Processing” in this Privacy Notice have the meanings set out in, and will be interpreted in accordance with applicable laws, including but not limited to the General Data Protection Regulation (hereinafter referred to as “ the GDPR”) (EU) 2016/679 or its successor, the Data Protection Act, Chapter 586 of the Laws of Malta and subsidiary legislation thereto, as may be amended from time to time.

References to “Member/s”, and “Student/s” in this Privacy Notice have the meanings set out in and will be interpreted in accordance with the MIA’s Statute and Bye-Laws.

2. CONTROLLER DETAILS

The Malta Institute of Accountants (hereinafter referred to as the “MIA” “we”, “us” or “our” in this Privacy Notice) is an approved accountancy body in accordance with the requirements of the Accountancy Profession Act (CAP.281) and of the relevant Legal Notices, having its address at Level 1, Tower Business Centre, Tower Street, Swatar, BKR4013, Malta.

If you have any questions about this Privacy Notice, including concerns about your Personal Data or our data collection practices, please feel free to contact us by post on the above-mentioned address or contact the MIA’s data protection officer, Maria Mifsud Farrugia by phone on (+356) 2258 1900 or by email at mmfarrugia@miamalta.org.

This Privacy Notice must be read in conjunction with any other notices which the MIA publishes from time to time.

3. CHANGES TO THE PRIVACY NOTICE AND YOUR DUTY TO INFORM US OF CHANGES

We keep our Privacy Notice under regular review. Therefore, we encourage you to review the Privacy Notice periodically to ensure that you are updated with the latest version.

It is important that the Personal Data we hold about you is accurate and current. Please keep us informed if your Personal Data changes during your relationship with us. If you have an account on our website, any changes to your Personal Data should be updated online through the website. If you do not have an account, changes should be communicated to the relevant department, contact details of which can be found at this [link](#).

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4. CATEGORIES AND PURPOSE OF PROCESSING PERSONAL DATA

The term “Personal Data” refers to all data provided to us in instances such as the following:

- when booking for an event and creating an account;
- when subscribing to our mailing list;
- when subscribing to MIA publications;
- when applying to become a Member and throughout your membership;
- when applying to join as a Student and throughout your registration with us;
- when applying to contribute to MIA’s Council, Committees or other bodies of the MIA or being nominated for same;
- when making a payment through your online account;
- when acting as a Committee Member, a member of other bodies of the MIA including the Disciplinary and Appeals Pool or a Chairperson or Deputy Chairperson of any such bodies;
- when acting as a Council Member;
- when acting as a supplier;
- when contributing towards MIA publications;
- when registering you as a speaker;
- when registering you as a sponsor;
- when Processing your CPE accreditation request;
- when entering into another business relationship not described above;
- when contacting us through social media sites;
- when participating in a Survey;
- through Cookies (please see section 12 below).

Such data could include your:

- **Identification data and other contact data:** such as name(s), surname(s), identity card number, date of birth, nationality, residential address, and e-mail address, telephone numbers;
- **Member/Student/Other User data:** educational and professional qualifications, data relating to your accountancy/auditing warrant, current designation and employment data, examination data, referee/supervisory and other data pertaining to registration and/or membership as applicable;
- **Registration data on CPE courses and other courses/events:** such as information related to events’ registration and attendance, and subscription information with respect to reports and any other publications issued by the MIA;
- **Regulatory data:** such as information requests received from legal bodies, such as the Accountancy Board, government authorities or regulators; or
- **Transaction data and Transaction information:** details of payments, invoices, receipts, statements, incoming and outgoing payments.

We also collect, use and share **Aggregated Data** such as statistical or demographic data for any purpose. Aggregated Data could be derived from your Personal Data but is not considered Personal Data in terms of law as this data will not directly or indirectly reveal your identity. For example, we may aggregate your usage data to calculate the percentage of users accessing a specific website feature. However, if we combine or connect Aggregated Data with your Personal Data so that it can directly or indirectly identify you, we treat the combined data as Personal Data which will be used in accordance with this Privacy Notice.

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In certain instances, we may request and process **Special Categories of Personal Data** (this includes details about your race or ethnicity, religious or philosophical beliefs, sex life, sexual orientation, political opinions, trade union membership, information about your health, and genetic, biometric data and information about criminal convictions and offences). Your Personal Data will not be used for any automated decision-making or profiling.

APPLICABLE TO MEMBERS

As a rule, the MIA will process your Personal Data to:

- administer your membership;
- operate your account in the MIA database;
- inform you of CPE events/conferences being offered by the MIA, register you to attend a CPE training course or other event organised by the MIA;
- maintain records of your CPE declaration;
- undertake any necessary compliance checks to ensure that you comply with the obligations as specified by the MIA's Statute and Bye-Laws;
- undertake inquires, investigations and address complaints in accordance with the MIA's Statute and Bye-Laws;
- process your nomination and/or application to any of the governing organs, committees or other bodies of the MIA;
- respond to your general enquires, invite you to events organised by the MIA, support you and fulfil any other requirements in relation to your membership.

The MIA may also contact third parties in order to fulfil the above requirements.

The MIA may use your data for the purpose of undertaking inquiries conducting investigations and addressing complaints received, in accordance with its Statute and Bye-Laws. It may disclose your Personal Data to third parties in the course of any disciplinary proceedings undertaken by the MIA in terms of the said Statute and Bye-Laws. Such disclosure may take place even though you would have resigned as a Member of the MIA in the course of such disciplinary proceedings.

Failure to provide your Personal Data impedes us from being able to provide you with services relating to the Processing of your application for MIA membership as well as all other services emanating from such membership.

APPLICABLE TO STUDENTS

As a rule, the MIA will process your Personal Data to:

- register and administer your registration with us and/or in order to enable you to sit for examinations;
- operate your account in the MIA database;
- register you to attend a CPE training course or other event organised by the MIA;
- undertake any necessary compliance checks to ensure that you comply with the obligations as specified by the MIA's Statute and Bye-Laws;
- to undertake enquires, investigations and address complaints in accordance with the MIA's Statute and Bye-Laws;

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- respond to your general enquiries, invite you to events organised by the MIA, support you and to fulfil any other requirements in relation to your registration.

The MIA may also contact third parties in order to fulfil the above requirements.

The MIA may use your data for the purpose of undertaking inquiries, conducting investigations and addressing complaints received, in accordance with the its Statute and Bye-Laws.

It may disclose your Personal Data to third parties in the course of any disciplinary proceedings undertaken by the MIA in terms of the said Statute and Bye-Laws. Such disclosure may take place even though you would have resigned as a Student of the MIA in the course of such disciplinary proceedings.

Failure to provide your Personal Data impedes us from being able to provide you with services relating to the Processing of your application as well as all other services emanating from your registration with us.

5. LEGAL BASIS

We will only process your Personal Data in accordance with the GDPR or its successor as well as in accordance with any relevant national data protection laws. Most commonly, we will process your personal data on the basis of the following:

- when necessary for the performance of a contract to which you are a party, prior to entering into a contract with us such as a sponsorship agreement, joint collaboration agreement, membership, students registration and CPE registration;
- where it is necessary for our legitimate interests (or those of a third party) provided that your interest and fundamental rights do not override our legitimate interest;
- where we need to comply with a legal and/or regulatory obligation;
- where we have obtained your consent to process your Personal Data for explicit and specified purposes.

6. THIRD PARTY PERSONAL DATA

If you provide us with Personal Data of third-party data subjects such as your employees, affiliates, service providers, underlying clients/customers, directors or any other third parties, you shall be solely responsible to ensure that:

- you immediately bring this Privacy Notice to the attention of such data subjects and direct them to it;
- the collection, transfer, provision and any Processing of such Personal Data by you fully complies with any applicable laws;
- as Controller you remain fully liable towards such data subjects and shall adhere to the applicable laws;
- you collect any information notices, approval, consents or other requirements that may be required from such data subject before providing us with their Personal Data;
- you remain responsible for making sure the information you give us is accurate and up to date, and you must inform us if anything changes as soon as possible.
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You hereby fully indemnify us and shall render us completely harmless on first written demand against all costs, damages or liability of whatsoever nature resulting from any claims or litigation (instituted or threatened) against us as a result of your provision of said Personal Data to us.

7. MAILING LIST SUBSCRIPTION

When you subscribe to one of our mail shots, you provide us with personal information such as your name and email address. We use your personal information to send you the mail shots you would have subscribed to. Your Personal Data is processed by a third-party service provider called Mailchimp and the website system provider in order to send specific mail shots to users who subscribe to receive them. We strive to ensure that any such Processing by third party service providers takes place in accordance with the GDPR.

8. MARKETING

From time-to-time, the MIA may require to contact you about marketing material in relation to services provided by the MIA, promotional third party offers as well as information in relation to the products and services provided by third parties (“Marketing”).

Marketing will be carried out primarily through the circulation of e-mails, sms, surveys and social media channels. Other means of communication may also be used.

You will need to provide us with your consent in order for us to process your Personal Data for marketing purposes. However, Members of the MIA are in terms of the MIA’s Statute and Bye-Laws obliged to keep themselves updated with all correspondence relating to the MIA as received by them, including communications pertaining to CPE activities.

You may withdraw consent to the Processing of Personal Data for marketing purposes at any time by sending us an e-mail on info@miamalta.org. Alternatively, you may unsubscribe to such communications by clicking the “Unsubscribe” link noted in the footer of any Marketing email sent by the MIA. However, please note that the withdrawal of your consent for Marketing purposes does not affect the lawfulness of the Processing of Personal Data based on such consent prior to its withdrawal. In order to be able to fulfil obligations arising from their membership, Members cannot unsubscribe from all correspondence relating to the MIA as received by them, including communications pertaining to CPE activities.

9. DISCLOSURE OF PERSONAL DATA

We share your Personal Data with the parties set out below:

- selected individuals within the MIA;
- MIA’s Subsidiaries/Affiliates/Partners;
- third parties/subcontractors to whom disclosure is required for the MIA to be able to provide you with services including IT service providers, google analytics, the website provider, the providers of other online systems, website hosting and management and cloud storage services and others;
- professional advisors including auditors, legal advisors if necessary, to establish, exercise or defend MIA’s legal rights and obtain advice in connection with the running of the operation;
- payment gateways (such as Paypal);

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- online conferencing platforms (such as Zoom);
- third parties to whom disclosure may be required as a result of legal obligations imposed on the MIA.

APPLICABLE TO MEMBERS

In addition to the above parties, the MIA also shares your Personal Data with the parties set out below:

- MIA's Investigating Committee, Disciplinary Committee and Appeals Board;
- educational institutions;
- competent authorities including the Accountancy Board, Malta Business Registry, Malta Financial Services Authority and other governmental bodies;
- financial institutions and other providers of services to the MIA;
- third parties/subcontractors to whom disclosure is required for the MIA to be able to provide you with services emanating from your membership including certificate calligraphy supplier, privilege card supplier, the provider of the system used for general meetings and the providers of other online systems.

We can publicise some of your Personal Data including images for any of the following purposes:

- MIA Members' directory;
- to display on the MIA's website those members who form part of the MIA's Council, Committees or other bodies of the MIA such as the Disciplinary Committee and Appeals Pool;
- in terms of the MIA's Bye-Law 3: Disciplinary Proceedings, whenever a Member has been sanctioned.
- for any other purpose as permitted by the MIA's Statute and Bye-Laws.

APPLICABLE TO STUDENTS

In addition to the above parties, the MIA also shares your Personal Data with the parties set out below:

- MIA's Investigating Committee, Disciplinary Committee and Appeals Board;
- educational institutions including the ACCA;
- competent authorities including the Accountancy Board, Malta Business Registry, Malta Financial Services Authority and other governmental bodies;
- third parties/subcontractors to whom disclosure is required for the MIA to be able to provide you with services emanating from your registration.

We can publicise some of your Personal Data in terms of the MIA's Disciplinary Proceedings Bye-Law, whenever a Student has been sanctioned.

When entering into data processing agreements with any Processor, the MIA requires any such Processor to process your Personal Data in full compliance with data protection laws and in accordance with our instructions.

We encourage you to make reference to the privacy notice of any service providers indicated above which are acting as Controllers of your Personal Data.

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10. INTERNATIONAL TRANSFERS

The MIA's recipients of Personal Data are mainly located within the EU. However, please note that we do transfer some Personal Data to entities located outside of the EEA, including to entities located in the United States. Prior to transferring Personal Data outside the EEA, we ensure that appropriate transfer safeguards, as set out in Chapter 5 of the General Data Protection Regulation, are implemented. The safeguards that we typically implement are the use of Standard Contractual Clauses as published from time to time by the European Commission.

You may request more information on the way in which we transfer Personal Data outside the EEA by contacting the data protection officer as specified in Clause 1. The entities located outside the EEA that we transfer Personal Data to may include:

- Wild Apricot Inc. – used as our membership management platform;
- Microsoft Inc. – used for cloud storage;
- Zoom Video Communications Inc. – used for online conferencing;
- Zohoo Corporation – used for surveys and application forms;
- Simply Voting – used for online elections taking place during General Meetings;
- Association of Chartered Certified Accountants.

11. LINKS TO OTHER WEBSITES

Our website has a number of links to other local and international organisations and agencies. It is important for you to note that upon linking to another site, you are no longer on our site and you become subject to the Privacy Notice of the new site.

12. OUR USE OF COOKIES

Our website uses cookies which are pieces of information that a website transfers to your computer's hard disk or to your browser's memory for record-keeping purposes. They are useful because they help arrange the content and layout of our site and allow us to recognize those computers or other devices that have visited our sites before. For example, we may monitor how many times you visit the website, which pages you go to, traffic data, location data and the originating domain name of a user's internet service provider. They also allow our website to remember your preferences thereby helping us to enhance the usability and performance of our site and your experience while using it. Cookies do not personally identify users, but they simply identify a user's computer or other device.

You can set your browser to refuse all or some browser cookies, or to alert you when websites set or access cookies. If you disable or refuse cookies, please note that some parts of this website may become inaccessible or not function properly.

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COOKIE PREFIX	DESCRIPTION
absf	Stores selected folder in file browser.
ARF	Additional session key.
avms	Indicates that the site was switched from public view to admin view.
bc, bs	Used to display notifications in place of the Wild Apricot logo.
cs	Used for CSRF (Cross-site request forgery) attack protection.
epce	System cookie which indicates that external auth request failed and contains ExternalAuthProvider name.
hs	Used to determine if the user is viewing the site in https mode.
lap, apc	Stores the last opened page in admin view. Used when switching between public and admin view.
mdasau	Used by the member directory gadget to store the advanced search parameters for users who are not logged in.
ops	Indicates whether an online payment has been initiated.
pp	Stores the last opened page in public view. Used when switching between admin and public view.
ppa	Stores the previous selected payment system when saving payment settings.
ro	Stores role of user (contact/member/admin).
sk	Used to display information about incomplete applications and event registrations, open invoices etc.
tcc	Test cookie used to determine if cookies are enabled in client browser.
ThemeReloadCookieName	Identifies that theme switching is in progress and determines where to redirect after theme switching is completed.
wa	Main authorization cookie.
wb	Used for wizards (member application, event registration, etc).
wc	Also used for wizards (member application, event registration, etc).

Most browsers are initially set to accept cookies. However, if you prefer, you can set your browser to block all, or certain, cookies. Please be aware that without cookies you may not be able to use the full functionality of our site. Users can also set their browser to prompt them each time a cookie is offered.

13. DATA RETENTION

We will retain your Personal Data in accordance with our internal retention policies. Thereafter, your Personal Data shall be destroyed, unless we have a statutory obligation imposed on us, a business need to retain the Personal Data, and/or require the Personal Data to exercise or defend legal claims.

Any Personal Data which we may hold on the basis of your consent, shall be retained exclusively until you withdraw your consent.

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APPLICABLE TO MEMBERS

Personal Data will as a rule be retained for the lifetime duration of your membership with the MIA and for a period of time thereafter in order to allow you to recover accounts if you decide to be re-admitted as a Member. Such data may also be retained for a period of time after your membership for the MIA's own internal purposes, or as required or permitted for legal and regulatory purposes, and for legitimate business purposes. Personal Data will not be retained by us for longer than necessary.

APPLICABLE TO STUDENTS

Personal Data will as a rule be retained for the lifetime duration of your registration as a Student with the MIA and for a period of time thereafter in order to allow you to recover accounts if you decide to be re-admitted as a Student and should you decide to apply for MIA membership. Such data may also be retained for a period of time after your registration with us for the MIA's own internal purposes, or as required or permitted for legal and regulatory purposes, and for legitimate business purposes. Personal Data will not be retained by us for longer than necessary.

14. YOUR RIGHTS

For as long as we retain your Personal Data, you have certain rights in relation to your Personal Data including:

- *Right of access* – you have the right to ascertain the Personal Data we hold about you and to receive a copy of such Personal Data;
- *Right to complain* – you have the right to lodge a complaint regarding the Processing of your Personal Data with the supervisory authority for data protection matters. In Malta, this is the Office of the Information and Data Protection Commissioner (contact details provided below);
- *Right to Erasure* – in certain circumstances you may request that we delete the Personal Data that we hold about you;
- *Right to Object* – you have a right to object and request that we cease the Processing of your Personal Data where we rely on our, or a third party's legitimate interest for Processing your Personal Data;
- *Right to Portability* – you may request that we provide you with certain Personal Data which you have provided to us in a structured, commonly used and machine-readable format (except where such Personal Data is provided to us in hand-written format, in which case such Personal Data will be provided to you, upon your request, in such hand-written form). Where technically feasible, you may also request that we transmit such Personal Data to a third party Controller indicated by you;
- *Right to Rectification* – you have the right to update or correct any inaccurate Personal Data which we hold about you;
- *Right to Restriction* – you have the right to request that we stop using your Personal Data in certain circumstances, including if you believe that we are unlawfully Processing your Personal Data or the Personal Data that we hold about you is inaccurate;
- *Right to withdraw your consent* – where our Processing is based on your consent. Withdrawal of your consent shall not affect the lawfulness of the Processing based on your consent prior to the withdrawal of your consent; and,

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- *Right to be informed of the source* – where the Personal Data we hold about you was not provided to us directly by you, you may also have the right to be informed of the source from which your Personal Data originates.

Please note that your rights in relation to your Personal Data are not absolute.

You may exercise the rights indicated in this section by contacting us or our data protection officer at the details indicated above.

15. KEEPING YOUR DATA SECURE

We shall implement and maintain appropriate and sufficient technical and organisational security measures, taking into account the nature, scope, context and purposes of the Processing as well as the risk of varying likelihood and severity for the rights and freedoms of natural persons, to protect your Personal Data against any unauthorised accidental or unlawful destruction or loss, damage, alteration, disclosure or access to Personal Data transmitted, stored or otherwise processed and shall be solely responsible to implement such measures.

We shall ensure that those staff members who process your Personal Data are aware of such technical and organisational security measures and we shall ensure that such staff members are bound by a duty to keep your Personal Data confidential.

The technical and organisational security measures in this clause shall mean the particular security measures intended to protect your Personal Data in accordance with any privacy and data protection laws.

16. COMPLAINTS

If you have any complaints regarding our Processing of your Personal Data, please note that you may contact us on any of the details indicated above. You also have a right to lodge a complaint with the Office of the Information and data Protection Commissioner in Malta (www.idpc.gov.mt).