Confidentiality Companion

ETHICS AND GOVERNANCE | MODULE 2, PART C | PRINCIPLE 4 | PROTECT INFORMATION AND ITS USE

Two responsibilities: avoid unauthorised disclosure and avoid using professional information for your own advantage or another party's advantage.

The duty follows the information

Setting	What to check
Inside the organisation	Access for a task does not authorise unrestricted sharing with colleagues.
Prospective relationships	Information obtained from prospective clients or employers can also be confidential.
Social and informal contact	A casual conversation can disclose sensitive information, intentionally or inadvertently.
After the relationship ends	Leaving a client or employer does not end the confidentiality duty.

Disclosure requires a proper basis

Possible basis	Important condition
Required by law	Understand and comply with the relevant obligation and appropriate recipient.
Proper authority	Disclosure must be permitted by law and authorised by the client or employing organisation.
Professional right or duty	A recognised professional basis may apply when law does not prohibit disclosure. Follow the relevant conditions.

Australian guidance: obtain appropriate legal advice before disclosing confidential client or employer information without consent. A Code-consistent disclosure does not itself guarantee legal or contractual protection. Public interest is not a general permission to publish.

Source: supplied CPA Ethics and Governance extract, Module 2, s. 2.9, printed pp. 72, 87-90. Compiled APES 110, December 2022 syllabus context. Original explanatory wording.