CIMA ETHICAL DILEMMA CASE STUDIES

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‘I’m a member in practice and have been contacted by the authorities with a request for information concerning a client’s accounts’

THE DILEMMA

I’m a member in practice who has been contacted by a detective sergeant from the Scottish Crime and Drug Enforcement Agency with a request for information concerning a client’s accounts. Before I respond, I would like to know my obligations in releasing this information and how it affects client confidentiality.

CIMA’S RESPONSE

The principle of confidentiality (covered in section 140 of CIMA’s code of ethics) does allow confidential information to be disclosed when there’s a legal or professional right or duty to disclose it. But you must be sure that all relevant information is known and substantiated. You should also ascertain in writing the police officer’s identity, status and need for this information, so that you can satisfy yourself that it can be released lawfully.

For the code and other online ethics resources, visit www.cimaglobal.com/ethics