

CODE OF ETHICS & PROFESSIONAL CONDUCT

The Certified Professional Bookkeepers of Canada (CPB Canada) outlines the minimum standards of appropriate conduct designed to preserve the dignity, respect and trust accorded to its members.

Ethical Tenets - Members Shall:

- 1. Professional Behaviour** - Maintain the good reputation of the profession and serve the public interest.
- 2. Integrity and Due Care** - Perform professional services with integrity and due care while being honest and fair.
- 3. Professional Competence** - Sustain professional skill and competence through continuing professional development requirements.
- 4. Confidentiality** - Follow federal and provincial privacy and anti-spam legislation and protect confidential information.
- 5. Objectivity** - Use objectivity and sound judgement and not be compromised by bias, conflict of interest, or the undue influence of others.
- 6. Good Character and Duty to Report** - Not participate in illegal or criminal activities and promptly report any breach of this.
- 7. Professional Services and Fiduciary Duty** - Not produce or present any false or misleading documentation.
- 8. Standards of Bookkeeping Practice:**
 - In all correspondence, use the CPB Canada badge or designation the member is entitled to use.
 - Preserve safely the files and documents entrusted to them by any client.
 - Ensure their professional competence and that of their employees and contractors.
 - Ensure a Letter of Engagement is in place to minimally define the responsibilities of the client and bookkeeper, scope of work, timeline(s), and terms of remuneration.
- 9. Errors and Omissions** - Should maintain professional liability (errors and omissions) insurance and promptly inform clients of an error or omission.
- 10. Discipline** - Members may face discipline pursuant to the Discipline and Complaints Policy for breach of this Code.



**CPB
CANADA**

**CERTIFIED
PROFESSIONAL
BOOKKEEPERS
OF CANADA**

This abbreviated Code is for quick reference and display purposes. The full Code of Ethics & Professional Conduct can be found at www.cpbcan.ca.