

PRIVACY POLICY

Privacy Policy last revised on: September 1, 2017

Our firm, Jonathan E. Scott, Chartered Professional Accountant, Professional Corporation collects, uses, and discloses personal information in the possession of, or under the control of its clients, to the extent required to fulfill its professional responsibilities and operate its business. We are committed to maintaining the privacy of personal information provided by our clients and protecting all personal information in our possession or control. "Personal information" means information that identifies you as a specific individual. It does not include general information that could easily be found out on the internet, in a business directory/business card, or a telephone book.

This Privacy Policy sets out the principles and procedures that we follow in meeting our privacy commitments to clients while complying with the requirements of federal and provincial privacy legislation.

If the client does not wish to be bound by this Privacy Policy, or any modifications which may be made by us (as described in the following paragraph), the client should immediately terminate the engagement.

From time to time, we may make changes to this Privacy Policy. The Privacy Policy is current as of the "last revised" date which appears at the top of the first page of this document. We will treat Personal Information in a manner consistent with the Privacy Policy under which it was collected unless we have your consent to treat it differently. This Privacy Policy applies to any information we collect or receive about you, from any source.

Our Commitment to You

Our core business is providing accounting, assurance, bookkeeping, and tax services. The firm has always been, and will continue to be, committed to protecting Personal Information. We have established this Privacy Policy based on ten principles of privacy accountability as outlined by the Personal Information Protection and Electronic Documents Act (PIPEDA).

Principle #1: Accountability

To ensure the confidentiality of your personal information, we have established policies and procedures to ensure that as a minimum, we comply with PIPEDA.

We are responsible for maintaining and protecting personal information while it is under our control. This includes any personal information that may need to be disclosed to third parties.

If a client has any questions about our privacy policies and practices, or inquiries about how their personal information is stored, or when it may need to be disclosed to others, the firm's Privacy Officer can be reached by:

Email: jonathan.scott@tillsonburgcpa.ca

Phone: 519-544-2010

Mail: 52 Durham Street, Tillsonburg ON, N4G 1W1, (Attention: Privacy Officer)

Principle #2: Identifying Purpose

As accountants, typically we collect personal information only for the following purposes:

- to provide normal ongoing client service to our wide variety of clients;
- to help us understand and meet our clients' needs; and
- to enable us to satisfy any filing requirements.

Unless required by law, we will not use or disclose any personal information that has been collected for any purpose unknown to you without first documenting the new purpose and obtaining your consent.

If you have any questions about these purposes, our privacy officer will be pleased to explain them to you.

Principle #3: Consent for Collection

We will make every reasonable effort to ensure that our clients understand, and consent to, how the client's personal information will be used. We will obtain client consent if we need to use personal information for any purpose not described above. In certain circumstances, legal, medical, or security reasons may make it impossible or inappropriate to seek consent (for example, when the client is a minor, seriously ill, or mentally incapacitated).

We will disclose personal information to third parties only with the client's express consent, or when necessary for legal, audit, or regulatory reasons. We will ensure that personal information will be maintained in confidence regardless of the technology used to communicate the personal information.

Principle #4: Limiting Collection

The collection of personal information will be limited to that which is necessary to provide the necessary services to our Clients. We will always collect personal information by fair and lawful means.

Principle #5: Limiting the Use, Disclosure and Retention of Personal Information

Personal information will not be used or disclosed for purposes other than for which it was collected, except with the client's consent or as permitted or required by law.

Principle #6: Keeping Client's Personal Information Accurate

We will ensure that personal information is as accurate, current and complete as is necessary for the purposes for which it was collected. If the client has any questions about the accuracy and completeness of the personal information we have collected or retained, please do not hesitate to discuss this with the Privacy Officer. If a client needs to update some aspect of their personal information, they should contact our office directly.

Principle #7: Safeguards

Personal information will be protected by the security safeguards appropriate to the sensitivity of the information. We will maintain adequate physical, procedural, and technical security with respect to our office and information storage facilities so as to prevent any loss, misuse, unauthorized access, disclosure, or modification of personal information collected and retained.

All our employees with access to personal information are required, as a condition of their employment, to respect the confidentiality of personal information. If an employee misuses the personal information which he or she has access to, this will be considered a serious offence and disciplinary action will be taken.

Principle #8: Openness

We pursue a policy of openness about the procedures used to manage personal information. We ensure openness by providing you with the name and contact information of the Privacy Officer accountable for our compliance with privacy policies and practices. We will make specific information about our policies and practices relating to the management of personal information available through the Privacy Officer.

Principle #9: Individual's Access

We will inform our clients of the existence, use, and disclosure of their personal information upon request and provide access to that information. In order to safeguard their personal information, we may require clients to provide sufficient identification information to permit us to authorize access to their file. Clients are able to challenge the accuracy and completeness of personal information and have it amended as appropriate. In certain exceptional situations, we may not be able to provide access to all of the personal information held. Exceptions may include information that contains references to other individuals. Clients can obtain information or seek access to their individual records by contacting our designated Privacy Officer.

Principle #10: Challenging Compliance

Our clients have the right to challenge our compliance with the above principles by contacting the Privacy Officer accountable for our compliance with the policy. We maintain strict procedures for addressing and responding to all inquiries or complaints from clients about the handling of personal information.

Our Privacy Officer will investigate all complaints concerning compliance with the privacy policy. If a complaint is found to be justified, we will take appropriate measures to resolve the complaint including the amendment of our policies and procedures. In exceptional circumstances, the Privacy Officer in compliance with our privacy policy may seek external legal advice where appropriate before providing a final response to individual complaints. If complainants are not satisfied with the response from our Privacy Officer, they have the right to register their complaint with the Office of the Privacy Commissioner of Canada.

Further Information

To challenge our compliance with its Privacy Policy, clients are asked to provide an email message or letter to the firm's Privacy Officer (see contact information under Principle #1 above). The firm's Privacy Officer will ensure that a complete investigation of a client complaint is undertaken and will report the results of this investigation to the client in a timely manner.