

Millard, Rouse & Rosebrugh LLP

Privacy Statement for Clients

Millard, Rouse & Rosebrugh LLP (MR&R) collects, uses and discloses personal information in the possession, or under the control, of its clients to the extent required to fulfill its professional responsibilities and operate its business. MR&R is committed to maintaining the privacy of personal information provided by its clients and protecting all personal information in its possession or control. This Privacy Policy sets out the principles and procedures that MR&R follows in meeting its privacy commitments to its clients and complying with the requirements of federal and provincial privacy legislation.

Privacy

It is acknowledged that we will have access to all personal information in your custody that we require to complete our engagement. Our services are provided on the basis that:

- you represent to us that before we access such personal information, you will have obtained any required consents for collection, use and disclosure to us of personal information required under applicable privacy legislation; and
- we will collect from you, and use, disclose and retain all such personal information in compliance with our privacy statement.

Types of Information We Collect

MR&R collects certain personal information only when that information is provided by you or is obtained by us with your authorization. We use that information to prepare your financial statements, personal income tax returns and various other tax and financial planning services at your request.

Example of sources from which we collect information include:

- Interviews and phone calls with you
- Letters or e-mails from you
- Tax return or financial planning organizers
- Financial history questionnaires

Parties to Whom We Disclose Information

MR&R, as a general rule, does not disclose personal information about our clients or former clients to anyone. However, to the extent permitted by law and any applicable state code of Professional Conduct, certain non-public information about you may be disclosed in the following situations:

- To comply with a validly issued and enforceable subpoena or summons.
- In the course of a review of MR&R's practices under the authorization of a provincial or national licensing board, or as necessary to properly respond to an inquiry or complaint from such a licensing board or organization.
- In the event of a prospective purchase, sale, or merger, provided that we take appropriate precautions (for example, through a written confidentiality agreement) so the prospective purchaser or merger partner does not disclose information obtained in the course of the review.
- As a part of any actual or threatened legal proceedings or alternative dispute resolution proceedings either initiated by or against us, provided we disclose only the information necessary to file, pursue, or defend against the lawsuit and take reasonable precautions to ensure that the information disclosed does not become a matter of public record.
- To provide information to affiliates of MR&R and non-affiliated third parties who perform services or functions for us in conjunction with our services to you, but only if we have a contractual agreement with the other party that prohibits them from disclosing or using the information other than for the purposes for which it was disclosed. (Examples of such disclosures could include, for example, using an outside service bureau to process tax returns or engaging a records-retention agency to store prior year records.)

Use of Personal Information

We use the information collected under this Policy to perform services within the scope of our engagement. We also use it to enable us to provide you through various channels with information that we believe will be of interest to you. This includes such matters as:

- new services we provide,
- conferences and other professional development courses we hold,
- notice of changes in the law or accounting practices that may be of interest to you, and
- other professional or business developments.

Confidentiality and Security of Personal Information

Except as otherwise described in this notice, we restrict access to non-public personal information about you to employees of our firm and other parties who must use that information to provide services to you. Their right to further disclose and use the information is limited by the policies of MR&R, applicable law, our Code of Professional Conduct, and nondisclosure agreements where appropriate. We also maintain physical, electronic, and procedural safeguards in compliance with applicable laws and regulations to guard your personal information from unauthorized access, alteration, or premature destruction.

Principle #1: MR&R is accountable for personal information in its possession or control.

- MR&R is accountable for all personal information in its possession or control. This includes any personal information that MR&R received directly from clients who are individuals, or indirectly, through clients that are organizations (e.g., corporations, government entities, not-for-profit organizations).
- MR&R has:
 - established and put into effect policies and procedures aimed at properly protecting personal information;
 - educated its partners and employees regarding its privacy policy and their role and responsibilities in keeping personal information private; and
 - appointed its Chief Privacy Officer (Kendra Jaworski, *Office Manager*) to oversee privacy issues at MR&R.
- If you have any questions about MR&R's privacy policies and practices, MR&R's Privacy Officer can be reached by email at kendrajaworski@mrrca.com, by phone at (519) 426-1606 or by letter to 85 Robinson Street, Simcoe, ON, N3Y 1W7.

Principle #2: MR&R identifies the purposes for which it collects personal information from clients before it is collected.

- MR&R collects personal information from clients and uses and discloses such information, only to provide the professional services that the client has requested. The types of information that may be collected for an engagement, and the purposes for which it is collected, are set out in Principles #3 and #4 of this privacy statement.

Principle #3: MR&R obtains a client's consent before collecting personal information from that client.

- An engagement letter sets out your responsibility to obtain any consents required under applicable privacy legislation, for collection, use and disclosure to us of personal information. By signing an engagement letter, you are formally acknowledging this responsibility.

Such personal information **could** include:

- home addresses
- home telephone numbers
- personal identification numbers (e.g., social insurance numbers, credit card numbers)
- financial information (e.g., credit ratings, payroll information, personal indebtedness)
- personnel information (e.g., employment history)

Principle #4: MR&R collects only that personal information required to perform its professional services and operate its business, and such information is collected by fair and lawful means.

The partners and staff involved in an engagement need access to some or all of the types of personal information, noted under Principle #3 above, to obtain evidence to support the nature of MR&R's work. Such personal information could be a significant component of various transactions and events affecting such things as financial statements and income tax returns.

Principle #5: MR&R uses or discloses personal information only for purposes for which it has consent, or as required by law. MR&R retains personal information only as long as necessary to fulfill those purposes.

- As required by professional standards, rules of professional conduct and regulation, MR&R documents the work it performs in records, commonly called working paper files. Such files may include personal information obtained from a client.
- Working paper files and other files containing, for example, copies of personal tax returns are retained for the time period required by law and regulation and as long as you remain a client of MR&R's.
- The personal information collected from a client during the course of a professional service engagement may be:
 - shared with MR&R's personnel participating in such engagement;
 - disclosed to partners and employees within MR&R to the extent required to assess compliance with applicable professional standards and rules of professional conduct, and MR&R's policies, including providing quality control reviews of work performed;
 - provided to members of the organization's audit committee and board of directors, and others in the company that might not otherwise have access to the information, in the course of communicating aspects of the results of our audit; and
 - provided to external professional practice inspectors (e.g., representatives of the Canadian Public Accountability Board, or a provincial institute of chartered accountants), who by law, professional regulation, or contract have the right of access to MR&R's files for inspection purposes.
- MR&R regularly and systematically destroys, erases, or makes anonymous personal information no longer required to fulfill the identified collection purposes, and no longer required by laws and regulations or at such times as you are no longer a client of MR&R.

Principle #6: MR&R endeavours to keep accurate, complete, and up-to-date, personal information in its possession or control, to the extent required to meet the purposes for which it was collected.

- Individual clients are encouraged to contact MR&R's engagement partner in charge of providing service to them to update their personal information.

Principle #7: MR&R protects the privacy of personal information in its possession or control by using security safeguards appropriate to the sensitivity of the information.

- Physical security (e.g., restricted access, locked rooms and filing cabinets) is maintained over personal information stored in hard copy form. Partners and employees are authorized to access personal information based on client assignment and quality control responsibilities.
- Encryption is used to prevent unauthorized access to tax returns that are e-filed. The firm strongly discourages clients from sending personal information (such as Social Insurance Numbers) via email as email can never be 100% secure.
- For files and other materials containing personal information entrusted to a third party service provider (e.g., a provider of paper based or electronic file storage), MR&R obtains appropriate assurance to affirm that the level of protection of personal information by the third party is equivalent to that of MR&R.

Principle #8: MR&R is open about the procedures it uses to manage personal information.

- Up-to-date information on MR&R's privacy policy can be obtained from the firm's Privacy Officer (see contact information under Principal #1).

Principle #9: MR&R responds on a timely basis to requests from clients about their personal information which MR&R possesses or controls.

- Individual clients of MR&R have the right to contact the engagement partner in charge of providing service to them and obtain access to their personal information. Similarly, authorized officers or employees of organizations that are clients of MR&R have the right to contact the engagement partner in charge of providing service to them and obtain access to personal information provided by that client. In certain situations, however, MR&R may not be able to give clients access to all their personal information. MR&R will explain the reasons why access must be denied and any recourse the client may have, except where prohibited by law.

Principle #10: Clients may challenge MR&R's compliance with its Privacy Policy.

- MR&R has policies and procedures to receive, investigate, and respond to clients' complaints and questions relating to privacy.
- To challenge MR&R's compliance with its Privacy Policy, clients are asked to provide an email message or letter to a Privacy Officer (see contact information under Principal #1 above). The 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 most cases, within 30 days.