

# Jones & O'Connell LLP

## Chartered Professional Accountants

### Privacy Policy

#### Introduction

Jones & O'Connell LLP (the firm) collects, uses and discloses certain personal information about its clients, or information in the client's possession or control, to the extent required to perform its professional services for them, fulfill its professional responsibilities and operate its business. The firm 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 the firm follows in meeting its privacy commitments to its clients and complying with the requirements of federal and provincial privacy legislation.

**Principle #1: The firm is accountable for personal information in its possession or control.** We have established policies and procedures to protect personal information. We have educated partners and employees regarding our privacy policy and their role and responsibilities in keeping personal information private. The firm has appointed Michael Jones, CPA, CA, LPA as its Chief Privacy Officer to oversee privacy issues. If you have any questions about the firm's privacy policies and practices, the firm's Privacy Officer can be reached by sending a letter to: 43 Church Street, P.O. Box 1237, St. Catharines ON L2R 7A7 Attention: Michael Jones, CPA, CA, LPA

**Principle #2: The firm identifies the purposes for which it collects personal information from clients before it is collected.** The firm collects personal information from clients and uses and discloses such information, only to provide the professional services that the client has requested.

**Principle #3: The firm obtains a client's consent before collecting personal information from that client.** The firm will collect and use personal information, but only when that information is provided by the client or is obtained by us with your authorization, both of which implies your consent.

**Principle #4: The firm 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.** Such personal information could include home addresses & telephone numbers; personal identification numbers (e.g. social insurance numbers); financial information (e.g. payroll, investment & credit information); personnel information (e.g. employment history) as well as other types of personal information.

**Principle #5: The firm uses or discloses personal information only for purposes for which it has consent, or as required by law and rules of professional conduct.** The firm retains personal information only as long as necessary to fulfill those purposes. Working papers, files and computer files containing personal information are retained only as long as necessary to provide our professional services and comply with laws or professional rules. The firm 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, and rules of professional conduct.

**Principle #6: The firm endeavors 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 the firm's engagement partner in charge of providing service to them to update their personal information.

**Principle #7: The firm protects the privacy of personal information in its possession or control by using security safeguards appropriate to the sensitivity of the information.** We maintain physical, electronic and procedural safeguards to guard personal information from unauthorized access, alteration or premature destruction.

**Principle #8: The firm is open about the procedures it uses to manage personal information.** Up-to-date information on the firm's privacy policy can be obtained from the firm's Privacy Officer (see contact information under principle #1).

**Principle #9: The firm responds on a timely basis to requests from clients about their personal information, which the firm possesses or controls.** An individual, organization or company will have the right to challenge the accuracy & completeness of the information and have it amended as appropriate.

**Principle #10: Clients may challenge the firm's compliance with its Privacy Policy.** To question or challenge the firm's compliance with its Privacy Policy; clients are asked to send a 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.