

## **Client Privacy Policy**

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### **Introduction**

Famme & Co. Professional Corporation 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. 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 commitments to its clients by complying with the requirements of privacy legislation.

### **The Firm is accountable for personal information in its possession or control**

- The Firm is accountable for all personal information in its possession or control. This includes any personal information that the Firm received directly from clients who are individuals, or indirectly, through clients that are organizations (e.g.: corporations, government entities, not-for-profit organizations).
- The Firm has:
  - established and put into effect policies and procedures aimed at properly protecting personal information;
  - educated its employees regarding its privacy policy and their role and responsibilities in keeping personal information private; and,
  - appointed a Privacy Officer to oversee privacy issues at the Firm.

### **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.

## **The Firm obtains a client's consent before collecting personal information from that client**

- When clients bring their personal information to us, they imply consent to the collection and use of that information in order to serve their particular financial needs. If at any time a client wishes to withdraw consent, they may do so by contacting our offices.
- Personal information for individuals, customers of an organization, employees of an organization, and others having dealings with the organization, include but are not limited to:
  - home addresses
  - home telephone numbers
  - personal identification numbers (e.g., social insurance numbers, credit card numbers)
  - financial information (credit ratings, payroll information, personal indebtedness)
  - personnel information (e.g., employment history, references to criminal records)
  - information linked to the type of client, for example:
    - information in medical records (with respect to organizations such as hospitals or medical practices)
    - information related to race, religion, sexual preference, receipt of welfare or subsidized
    - housing (with respect to various types of not-for-profit and government entities)
    - source data in claims and in-force databases (with respect to insurance companies)
    - tenant information (with respect to residential leasing companies).

## **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**

- The staff involved in any engagement need access to some or all of the types of personal information. The information that is collected will be used by the Firm in order to prepare personal tax returns, various tax and financial planning documents, financial statements, and other services that are requested.

**The Firm uses or discloses personal information only for purposes for which it has consent, or as required by law. The Firm retains personal information only as long as necessary to fulfill those purposes**

- As required by professional standards, rules of professional conduct and regulation, the Firm 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 in addition we retain records for such longer periods of time that will be of assistance to us in providing service to our clients.
- The personal information collected from a client during the course of a professional service engagement may be:
  - shared with the Firm's personnel participating in such an engagement;
  - disclosed to employees within the Firm to the extent required to assess compliance with applicable professional standards and rules of professional conduct, and the Firm's policies, including providing quality control reviews of work performed; and,
  - provided to external professional practice inspectors (e.g., representatives of the Canadian Public Accountability Board, or the Institute of Chartered Accountants of Ontario), who by law, professional regulation, or contract have the right of access to the Firm's files for inspection purposes.
- 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.

**The Firm 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 the Firm's personnel in charge of providing service to them to update their personal information.

**The Firm 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. Employees are authorized to access personal information based on client assignment and quality control responsibilities.
- Authentication is used to prevent unauthorized access to personal information stored electronically. In addition, encryption is used to prevent unauthorized access to personal information transmitted electronically.

**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

**The Firm responds on a timely basis to requests from clients about their personal information which the Firm possesses or controls**

- Individual clients of the Firm have the right to contact the personnel 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 the Firm have the right to contact the personnel in charge of providing service to them and obtain access to personal information provided by that client. In certain situations, however, the Firm may not be able to give clients access to all their personal information. The Firm will explain the reasons why access must be denied and any recourse the client may have, except where prohibited by law.

**Clients may challenge the Firm's compliance with its Privacy Policy.**

- The Firm has policies and procedures to receive, investigate, and respond to clients' complaints and questions relating to privacy.
- To challenge the Firm's compliance with its Privacy Policy, clients are asked to provide a letter to the Firm's Privacy Officer who will ensure that a complete investigation of a client complaint is undertaken.

## **Conclusion**

If a client has any concerns or questions about this Privacy Policy, they are to contact the Firm's Privacy Officer in writing as follows:

Privacy Officer  
c/o Famme & Co. Professional Corporation  
125 Ontario Street  
Stratford, ON  
N5A 3H1