



## **PRIVACY POLICY**

Ward & Uptigrove Chartered Accounts and W&U Consulting Inc. recognize that our clients are the heart of our business. Any reference to Ward & Uptigrove or “the firm” throughout this policy is understood to apply to both businesses. Our commitment to our clients, partners, senior principals, principals, employees and others is to continuously respect and protect the privacy and confidentiality of personal and business information that is entrusted to us in the course of rendering services. As Chartered Accountants and Professional Consultants we are governed by the Rules of Professional Conduct of the Institute of Chartered Accountants of Ontario. These rules have governed our practice in the past, and will continue to guarantee the privacy and confidentiality of your personal information.

We collect and use personal information generally to provide services for clients and for the following purposes:

1. To assist us in providing services pertaining to the preparation of financial statements.
2. For the preparation of your taxation and other returns as required for various governmental and other regulatory purposes.
3. To advise you on specialized areas of taxation, personal financial planning, estate planning, business and succession planning, valuation and other business and personal advisory services.
4. To advise you on human resource matters.
5. To advise you on computer matters.
6. To understand your needs and determine the suitability of other services we may be able to offer you.

For our partners, senior principals, principals and employees we collect and use personal information generally to attend to Human Resources matters.

Ward & Uptigrove Chartered Accountants and W&U Consulting Inc.’s privacy policy adheres to the ten principles as established by the Personal Information Protection and Electronic Documents Act (PIPEDA).

## 1. Accountability

Ward & Uptigrove is accountable for personal information under its control that we receive from, for example, individual clients, partners, senior principals, principals and employees, as well as individuals' personal information that we may receive indirectly, for example, through corporate and government clients. We are also responsible for personal information under our control that is disclosed to third parties for processing or other administrative functions.

Ward & Uptigrove has designated a Privacy Officer who is accountable for our overall privacy protection and compliance. Our Privacy Officer can be reached at our office located at 145 Main St. W., Listowel, ON N4W 3H2, by telephone at 519-291-3040 (ex. 233) or by e-mail [privacy@w-u.on.ca](mailto:privacy@w-u.on.ca).

## 2. Identifying Purposes

Your personal information may be disclosed internally and with other affiliated companies, being UMA Financial Consultants Inc., Independent Accountants' Financial Group Inc. (IAFG), Independent Accountants' Investment Counsel Inc. (IAIC) and Independent Accountants' Investment Group (IAIG) in order to allow us to offer services or products that may be of interest to you. Personal information may also be shared internally and with other member firms (as identified above) for the purpose of determining compliance with applicable professional standards, our internal policies, or in the performance of quality reviews.

### Client Information

We collect and use personal information generally to provide services for clients and for the following purposes:

- ü To assist us in providing services pertaining to the preparation of financial statements.
- ü For the preparation of your taxation and other returns as required for various governmental and other regulatory purposes.
- ü To advise you on specialized areas of taxation, personal financial planning, estate planning, business and succession planning, valuation and other business and personal advisory services.
- ü To advise you on human resource matters.
- ü To advise you on computer matters.
- ü To understand your needs and determine the suitability of other services we may be able to offer you.

We shall identify the purpose(s) for which personal information is collected either prior to or at the time the information is collected.

### Partner, Senior Principal, Principal and Employee Information

We collect personal information from our partners, senior principals, principals and employees in order to pay wages, comply with laws, provide them with benefits, administer performance management tools, provide training and development, and to improve our programs, policies and employee relations. We may also aggregate partner, senior principal, principal and employee personal information to provide business metrics and to evaluate the effectiveness of our programs. In these circumstances the information is not identifiable with any individual.

## **3. Consent**

### Client

We will not collect, use or disclose your personal information without your consent. By providing us with your personal information for the purposes listed, you have implied consent to our collection and use of the information for those purposes.

With respect to personal information that you provide for preparation of specific forms and for your taxation and other returns, you consent to our transmitting such personal information to the appropriate governmental regulatory authorities.

You have the right to refuse or withdraw your consent to the collection, use and disclosure of your personal information. By doing so you may prohibit or adversely affect the completion of our professional engagement, and we will advise you if that is the case.

### Partners, Senior Principals, Principals and Employees

Applications and forms used to provide human resources related services to partners, senior principals, principals and employees will describe the purposes for which personal information is required and with whom it will be shared, and will allow for you to consent to the collection, use and disclosure as described.

You have the right to refuse or withdraw your consent to the collection, use and disclosure of your personal information. By doing so we may not be able to employ or provide you with benefits and other human resources related services.

Implied consent to use the submitted information for employment purposes will be assumed from individuals who have submitted personal information when seeking employment with our firm.

## **4. Limiting Collection**

We will limit the collection of personal information to that which is necessary for the purpose(s) which we will identify prior to or at the time of collection. All information will be collected by fair and lawful means.

## **5. Limiting Use, Disclosure, and Retention**

If we wish to use or disclose personal information that we have already collected for a purpose other than it's original intent, we will seek your consent to such use.

We may use personal information without consent where for the purpose of acting in respect of an emergency that threatens the life, health or security of an individual. We may also disclose personal information without consent:

- § To comply with a subpoena, a warrant or an order made by a court or other body with appropriate jurisdiction or to comply with rules of conduct required by regulatory bodies.
- § To a government institution that has requested the information, identified its lawful authority, and indicates that disclosure is for the purpose of enforcing, carrying out an investigation, or gathering intelligence relating to any federal, provincial or foreign law, or suspects that the information related to national security or the conduct of international affairs; or is for the purpose of administering any federal or provincial law.
- § To an investigative body or government institution on our initiative when we believe the information concerns a breach of an agreement, or a contravention of a federal, provincial, or foreign law, or we suspect the information relates to national security or the conduct of international affairs.

In order to fulfill our Professional obligation we will retain and safeguard your information for as long as we deem necessary, even if you are no longer a client.

Personal information about current and past partners, senior principals, principals and employees is retained in accordance with employment laws and standards.

Personal information collected from individuals seeking employment with Ward & Uptigrove will be retained by the firm indefinitely so that we may contact you about other positions that may also be of interest to you.

## **6. Accuracy**

The personal information collected from you shall be as accurate, complete and up-to-date as necessary to fulfill the purpose(s) for which it is to be used.

Clients are encouraged to contact their engagement partner, senior principal or principal to update their personal information.

Partners, senior principals, principals, employees and employment candidates should contact Human Resources in order to update personal information.

## **7. Safeguards**

Personal information shall be protected by security safeguards appropriate to the sensitivity level of the information. Our partners, senior principals, principals and employees are trained to know and respect our privacy policy, and compliance with our policies and procedures for protecting personal information is a condition of their employment. We protect your personal information by using physically secure facilities, industry standard security tools and practices, and clearly defined internal policies and practices.

We will use appropriate technologies, and maintain high security standards to ensure the protection of your information. While we make every attempt to utilize up to date technology to protect your personal information when it is transmitted electronically, you should be aware that no electronic transmission is guaranteed to be completely secure.

In the course of rendering our services, you may disclose to us personal information that you have collected regarding your employees, customers and other parties. We assure and commit to you that this information will be kept private and confidential and will not be released to any third party, other than as may be required by law, unless we first obtain consent.

## **8. Openness**

Our firm shall make readily available to our clients, partners, senior principals, principals and employees information about the policies and practices relating to the management of their information.

## **9. Individual Access**

As a client and as a partner, senior principal, principal or employee, you may upon written request to the Privacy Officer review your personal information and request corrections as necessary. All written requests will be responded to within 30 days. We are committed to maintaining accurate information, and urge you to notify us promptly of any changes in your personal information.

## 10. Challenging Compliance

Ward & Uptigrove will respond to complaints and questions relating to privacy. We will investigate and attempt to resolve all complaints.

To challenge compliance with this Policy, please forward your concerns in writing to our Privacy Officer. The Privacy Officer will ensure that a complete investigation of your complaint has been undertaken and will report the findings to you in most cases within 30 days.

If our Privacy Officer is unable to resolve the concern, or there are further complaints, individuals may contact the Office of the Privacy Commissioner of Canada, 112 Kent Street, Ottawa, Ontario K1A 1H3.

**Protecting your privacy is as important to us as it is to you. If you have any questions or concerns about your privacy and our role protecting it, please contact our Privacy Officer at [privacy@w-u.on.ca](mailto:privacy@w-u.on.ca) or at 519-291-3040 (ex 233).**