



Privacy Policy

At Caissa LLP we are committed to maintaining and protecting the privacy of the personal information of our clients, that we have in our possession. We have a professional obligation to maintain in confidence all information we receive, it is completely confidential and is not to be discussed or transmitted to anyone outside our firm unless previously authorized by the client and manager and / or partner.

The purpose of our Privacy Policy is to advise clients as to why we ask for personal information, how we use it, what safeguards we employ and how to contact us with any questions on privacy related matters. It 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 and the Chartered Professional Accountants of Ontario Code of Conduct.

Accountability

Our firm is responsible for all personal information in its possession or control. This includes any personal information that we receive directly from you or your authorized representative.

The firm has:

- Developed and put into effect policies and procedures aimed at properly protecting personal information;
- Trained its partners, associates and employees regarding its privacy policy and their role and responsibilities in keeping personal information private; and
- Appointed a Chief Privacy Officer to oversee privacy issues at the firm.

Identify a Purpose

The firm collects personal information from clients and uses and discloses such information for the following purposes:

- To provide you with the professional services that is requested including the preparation of financial statements (if applicable) and related tax returns and schedules and filing them with government and other regulatory agencies as required;



- Verifying your identity and the accuracy of the personal information we have on file;
- Establishing and maintaining communications with you;
- Notifying you of other services which are available; and
- Distribution of documents and facilitating payment of fees.

Consent

The firm will only disclose your personal information with your knowledge and consent. Your consent may be provided in writing, verbally, or electronically. Consent will be implied when you or your authorized representative such as a legal guardian or a holder of power of attorney provide us with your personal information including providing this information to government or other regulatory agencies as required by law.

Subject to some restrictions, you may withdraw this consent at any time. We will advise you of any consequences of withdrawing your consent.

Limited Collection, Use, Disclosure and Retention

We will only collect, use or disclose personal information that is necessary for us to complete the service requested or required by law.

The personal information collected from you may be:

- Shared with the firm's personnel participating in providing the service requested;
- Disclosed to partners, associates and employees within the firm to the extent required to access 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, who by law, professional regulation, or contract have the right of access to the firm's files for inspection purposes.

We will retain the personal information on file as long as necessary to fulfill the purpose that it was collected. The firm regularly and systematically destroys, or erases personal information no longer required by the firm or required to be retained by laws and regulations.



Accurate, complete, and up-to-date, personal information

We are committed to maintaining your personal information as accurate, complete and up-to-date as possible. You are encouraged to contact us to update personal information as required. You have the right to verify the accuracy of the personal information we have on file and if corrections or amendments are required they will be made accordingly.

Safeguards

We will protect your personal information using security safeguards that are appropriate to the sensitivity of the information. The security safeguards used will include:

- Physical security such as building security system and locked file rooms;
- Partners, associates and employees are authorized only to access personal information based on client assignment;
- Authentication is used to prevent unauthorized access to personal information stored electronically. Encryption is used to prevent unauthorized access to personal information electronically filed with the government; and
- For files and other materials containing personal information entrusted to a third party service provider, the firm obtains appropriate assurance to affirm that the level of protection of personal information by the third party is equivalent to that of the firm.

Your right to access

You have the right to contact us in writing or email to obtain access to your personal information. With verification of your identity we will provide you with the information you request. In certain situations, however, the firm may not be able to give you access to all of your personal information. The firm will explain the reasons why access must be denied and any recourse you may have, except where prohibited by law.

Challenging 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, you are asked to provide in writing or email to the firm's Privacy Officer. The firm's Privacy Officer will ensure that a complete investigation of your complaint is undertaken and will report the results of this investigation to you, in most cases, within 30 days.

Openness

If at any time, you have any questions or concerns about the firm's privacy policies and procedures, the firm's Privacy Officer can be reached as follows:

Email: privacy@caïssa.ca

Letter: 350 Speedvale Avenue West, Unit 8 Guelph, Ontario N1H 7M7 or
223 King Street East, Cambridge, Ontario N3H 3M5

Telephone: 519-821-1555

Fax: 519-821-6168

