EPR Kielstra & Company, Chartered Accountants is committed to maintaining and protecting personal information of our clients, staff, and any other person who may provide us with confidential information in order to better serve our clients and to fulfill the requirements of the Personal Information Protection and Electronic Documents Act (PIPEDA).

This Privacy Policy governs our dealing with “personal information”. Personal information means any information about an identifiable individual and may include such information as age, gender, religion, ethnic background, family status, political affiliations, health, purchasing and spending habits, credit and loan records, investments, tax returns financial information, email address, home address and home phone number. Personal information does not include business information such as the name, title, business address or telephone number of an employee of an organization.

Accountability: We are responsible for all personal information in our possession or control. This would extend to information to which third parties that provide goods or services to our firm may have access, such as: contract accountants, technology advisors and temporary personnel. We restrict access to such third parties as much as is reasonably possible and obtain their written agreement that they will follow our privacy policy. We will require express consent from our clients to release any personal information to third parties in the course of business on behalf of the client such as: spouses, bankers, lawyers, investment advisors, other accountants, business valuation specialists, and other similar professionals associated with our clients.

Purposes of collecting information and the limit on collection: We collect, use and disclose personal information to serve our clients and for other purposes which would be considered related or otherwise reasonable in the circumstances. For example, we primarily collect, use and disclose personal information for the following reasons:

- To prepare SR&ED filings
- To prepare tax returns and related documents on behalf of our clients
- To prepare financial statements
- To evaluate client needs and advise on financial and business matters
- To permit us to send informational mailings to clients, prospective clients and contacts

Other reasons we collect use and disclose personal information may include but are not limited to the following:

- Advising clients on financial issues
- To invoice clients, process and collect accounts
- To report to required regulatory authorities, including our insurer and the Institute of Chartered Accountants of Ontario.

When personal information has been collected and is to be used or disclosed for a purpose not previously identified, the new purpose will be identified and consent for the specified purposes sought. Use of personal information shall be limited to that which is necessary for the purposes identified in this Privacy Policy.

Consent: While we are committed to holding your personal information in strict confidence we may be legally required to disclose it in situations such as where refusal to disclose threatens the life, health or security of the individual; for debt collection; or to comply with a subpoena, warrant or court order.

Retention: Personal information may be retained as long as we consider necessary to ensure the accuracy and integrity of client records and to provide quality professional services and advice to clients and to account to regulatory authorities. However, when personal information is no longer needed for the purpose acquired or to properly serve and advise the client they will be destroyed by shredding in a confidential manner. (While you don't need to disclose it to the clients have you agreed on an internal time period – I know some are talking about 7 years)

Safeguarding: Personal information is protected with appropriate security precautions against loss, theft, or unauthorized use whether on paper or electronically stored. While our computer system is also secured with appropriate software we must advise that no one is able to guarantee the secure transmission of information sent electronically. Our staff is trained to be aware of the importance of maintaining the confidentiality of personal information. Care is used in the disposal and shredding of personal information to prevent unauthorized access. Third party contractors or agents who have access to personal information will be required to confirm that they follow appropriate privacy practices.

Openness and Accuracy: Our privacy officer is Michelle Fluit, an associate with the firm. She may be reached at 905-563-4528. We will make every effort to ensure that personal information collected is as accurate, complete and up-to-date as necessary for the purposes that it is to be used and ask you to assist us in this regard. Upon written request you will be advised within 30 days whether we hold personal information about you. If it is necessary to extend our response beyond 30 days we will provide an explanation of our reasons. We will allow you to access this information. We will provide an accounting of how your personal information has been used, including third party disclosures. You are free to challenge the accuracy and completeness of the information and to seek to have it altered, amended, or changed. If you disagree with our position with respect to amending your personal information you may file a written complaint for our consideration. In the event you are not satisfied with our position you are invited to contact the Privacy Commissioner of Canada at 1 800 282-1376.

Thank you for placing your confidence in us. If you have any questions about this policy we invite you to contact Michelle Fluit.