

PRIVACY POLICY

1.0 Introduction

- 1.1 The *Personal Information Protection and Electronic Documents Act* (PIPEDA) governs how all private sector organizations in Saskatchewan handle personal information of clients, employees and others. Personal information is defined as information that can identify an individual and information about an identifiable individual.
- 1.2 NM McMahon CPA Professional Corporation (“NMMCPA”) has always protected the personal information received by us from our clients, and recognize our obligations concerning the personal information of all individuals that we collect, use or disclose in NMMCPA. Our privacy policy has been developed with those obligations in mind.

2.0 What Information We Collect and Why

- 2.1 We need our clients to provide us with relevant facts and information related to our engagement. This information will include personal information about our clients, about other individuals with whom our clients conduct commercial transactions, and about individuals other than our clients.

3.0 Consent for Collection, Use and Disclosure

- 3.1 We will always try to collect personal information directly from the person to whom the information pertains where practical and we will collect personal information from other sources when necessary. If we need to collect information about individuals other than our clients, we shall do so in accordance to the provisions of PIPEDA. We will make reasonable efforts to ensure that the personal information we collect, use and distribute is accurate and complete.
- 3.2 By engaging NMMCPA to provide services, we consider an individual to have given NMMCPA consent to the collection, use and distribution of the individual’s personal information. Once this consent has been obtained by NMMCPA, we will continue to collect, use and disclose personal information for the purpose of providing the agreed upon services without obtaining further written or verbal consent to do so. We may also collect, use or disclose personal information about an individual without that individual’s consent as permitted under PIPEDA.

3.0 Consent for Collection, Use and Disclosure (continued)

- 3.3 NMMCPA will maintain the strictest confidence with respect to any client's, former clients, or other individual's information. Accordingly, confidential client information will not, without client consent, be disclosed to any individuals in NMMCPA beyond those who are engaged on providing services to the client. This policy applies to anyone outside the firm, except as required by law or under the Chartered Professional Accountants of Saskatchewan's Rules of Professional Conduct.
- 3.4 In accordance with professional regulations, our client files must periodically be reviewed by provincial practice inspectors, federal monitors and by other firm personnel to ensure that we have adhered to professional and firm standards. File reviewers are required to maintain confidentiality of client information.
- 3.5 The legislation allows NMMCPA to collect, use and disclose an individual's personal information without consent if, at the time the consent is deemed to be given, the purpose would be considered obvious to a reasonable person. We may also collect, use or disclose personal information about an individual without that individual's consent as permitted under the legislation.

4.0 Security and Retention

- 4.1 In recognition of our professional and legal obligations to protect confidential information, we have made arrangements to protect against unauthorized access, collection, use, disclosure, copying, modification, disposal, or destruction of personal information. We recognize as well our legal obligations to protect the personal information we have gathered about our clients and about other individuals during the course of our business.
- 4.2 If NMMCPA uses an individual's personal information to make a decision that directly affects that individual, we will retain that information for at least one year after using it. In other cases, we will destroy documents containing personal information once the purpose for which the personal information was collected is no longer being served by retention and it is not necessary for legal or other business purposes.

5.0 Requests for Access

- 5.1 Individuals have the right to submit written requests, for access to their own personal information in the custody or under the controls of NMMCPA as permitted under PIPEDA. We will respond to requests as accurately and completely as reasonably possible in the time allowed by PIPEDA. All requests may be subject to any fees and disbursements the law permits us to charge.

5.0 Requests for Access (continued)

5.2 An individual's ability to access their personal information under our control is not absolute. We are entitled to refuse access in certain situations under PIPEDA, such as when:

- The personal information is protected by solicitor-client privilege.
- Disclosure of the personal information would reveal confidential commercial information that could, in a reasonable person's opinion, harm the competitive position of NMMCPA.
- The personal information was collected for an investigation or legal proceeding that has not concluded, including any appeals.
- The information was collected by a mediator or arbitrator in conducting a mediation or arbitration where the mediator or arbitrator was appointed under a collective agreement, a law, or by a court.
- Disclosure could reasonably be expected to threaten the safety or physical or mental health of another individual.
- Disclosure could reasonably be expected to cause immediate or grave harm to the safety or to the physical or mental health of the individual who made the request.
- Disclosure would reveal personal information about another individual.
- Disclosure would identify the individual who has provided personal information about another individual and that individual does not consent to disclosure of his or her identity.

6.0 Request for Correction

6.1 PIPEDA also allows individuals to request in writing for NMMCPA to correct errors or omissions. We will correct any factual error or omissions and inform other organizations to whom we have disclosed the incorrect information. If we determine there is no factual error or omission, we will annotate the record with the record that a correction was requested but not made.

7.0 Contact

7.1 If you have any questions or concerns about our privacy policy, or how we have handled your personal information, please contact our Privacy Officer in writing at:
N. M. McMahon CPA Professional Corporation
604 Government Road S
Weyburn, SK S4H 2B4
Telephone: (306) 842-5344
Fax: (306) 842-5345
Email: McMahon@McMahonCPA.ca

7.0 Contact (continued)

- 7.2 If you are dissatisfied with our handling of your personal information, we invite you to contact our Privacy Officer in writing, setting out the reasons for your concern. If, after our Privacy Officer has reviewed and responded to your concern, you remain dissatisfied, you may wish to contact the Office of the Information and Privacy Commissioner at:

503 — 1801 Hamilton Street
Regina, SK S4P 4B4
Telephone (306) 787-8350
Fax (306) 798-1603