

SIEVERT & SAWRANTSCHUK LLP CHARTERED ACCOUNTANTS

43 Colborne Street, PH
Toronto, Ontario M5E 1E3
Tel: (416) 979-7444 Fax: (416) 979-8432
e-mail: ssca@sievert.on.ca
www.sievert.on.ca

Privacy Policy

Sievert & Sawrantschuk LLP (S&S) has a responsibility to protect personal information regarding its clients, partners and employees. Our firm believes protecting your privacy is important and has developed a privacy policy designed to meet the needs of its clients and employees and conform to the Personal Information Protection and Electronic Documents Act (PIPEDA). This policy covers collection, use and disclosure of personal information by S&S.

The Rules of Professional Conduct and related Council Interpretations of the various Provincial Institutes/Ordre of Chartered Accountants require that partners and staff maintain the confidentiality of client and former client information, as well as the confidentiality of Firm information, except in rare and very specific circumstances.

The Rules of Professional Conduct of the various Provincial Institutes of Chartered Accountants also require that partners and staff not use confidential information for personal advantage, for the advantage of a third party or to the disadvantage of a client, former client or the Firm, unless consent has been obtained from the client, former client or the Firm.

Personal Information

Personal information includes any factual or subjective information, recorded or not, about an identifiable individual.

This includes information in any form, such as:

- Age, name, ID numbers, income, or ethnic origin;
- Opinions, evaluations, comments, social status, or disciplinary actions; and
- Employee files, credit records, loan records, medical records, existence of a dispute with a client, intentions (for example, to acquire goods or services, or change jobs).

Personal information does not include the name, title, business address or telephone number of an employee of the organization.

S&S collects personal information only for the following reasons:

- To provide the products or services that you have requested and maintain commercial relations with you;
- To understand your needs and recommend products and services accordingly;

- To manage our business which includes partnership and employment matters; and
- To meet legal and regulatory requirements.

We will not use your personal information for any other reason without your consent and will only share your information with third parties to assist in completing the above uses. Any third party's use must adhere to our privacy policies or be allowed by the legislation. Examples would be an outside payroll service, an agent hired to perform a service for you, a collection agency or emergency services.

Cookies

We may from time to time use certain information commonly called cookies on your computer to save you time as a Visitor and User of our website. We do not collect personal information in this fashion. If you do not wish this convenience, your browser will likely enable you to reject cookies.

Accountability

S&S is accountable for all personal information in its possession, including any personal information disclosed to third parties for processing or other administrative functions.

S&S has appointed a Privacy Officer, who is part of senior management, to be accountable for the firm's privacy policies and enforcement. We have also trained all of our partners and staff on privacy issues.

S&S's Privacy Officer can be reached at:

Privacy Officer
Sievert & Sawrantschuk LLP
43 Colborne Street, 4th Floor
Toronto, Ontario
M5E 1E3

ssca@sievert.on.ca

Identifying Purposes

S&S shall identify the purpose for which personal information is collected before collecting it.

Consent

S&S shall obtain consent (from clients by means of an engagement letter and from staff) for all personal information collected, used or disclosed by S&S, unless such collection or use is inappropriate, or permitted by law.

Limiting Collection

Personal information collected shall be limited to information that is necessary for the purposes identified by S&S and be collected by fair and lawful means.

Limited Use, Disclosure and Retention

Personal information collected by S&S, shall not be used or disclosed for purposes other than those for which it was collected, except with the consent of the individual or as required or permitted by law. Personal information shall be retained only as long as necessary for the fulfillment of those purposes.

Accuracy

Personal information shall be as accurate, complete, and up-to-date as is necessary to fulfill the purposes for which it is to be used. We will use our best efforts to keep your information up-to-date.

Safeguards

S&S shall safeguard your information against unauthorized access, disclosure, copying, use or modification.

Openness

S&S shall make information available, to its clients and employees, about the policies and practices that apply to the management of their information.

Individual Access

Upon request, an individual shall be informed of the existence, use and disclosure of their information, and shall be given access to it. An individual will be given reasonable access to their information and may correct any personal information if its accuracy and completeness is challenged and found to be deficient.

Challenging Compliance

An individual shall be able to challenge compliance with the above privacy principles. S&S shall investigate all complaints in a timely manner.