



Ross, Pope & Company LLP

Chartered Accountants

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Privacy Policy

Ross, Pope & Company LLP and Ross Pope Inc. are committed to respecting personal privacy of our clients and employees. We recognize and respect every individual's right to privacy and acknowledge our obligation to preserve the confidentiality of personal information.

This *Privacy Policy* applies to Ross, Pope & Company LLP and Ross Pope Inc. in its collection, use and disclosure of personal information in the course of commercial activities. These standards are in addition to our usual professional obligations of confidentiality relating to all client information in accordance with the rules established by the Institute of Chartered Accountants of Ontario.

The Protection of Personal Information

Ross, Pope & Company LLP and Ross Pope Inc. collects, uses and discloses personal information in accordance with all applicable laws and the following 10 principles, which reflect the principles articulated in the *Personal Information Protection and Electronic Documents Act (Canada)*.

Personal information is information about an identifiable individual, recorded in any form and includes, but is not limited to, such things as race, ethnic origin, age, marital status, religion, and education, medical, criminal, employment or financial information, address and telephone number or numerical identifiers such as a Social Insurance Number. It does not include the name, title, and business address or business telephone number of an employee of the organization.

The 10 Privacy Principles

1. Accountability
2. Identifying Purposes
3. Consent
4. Limiting Collection
5. Limiting Use, Disclosure and Retention
6. Accuracy
7. Safeguards
8. Openness
9. Individual Access
10. Challenging Compliance

(1) Accountability

Ross, Pope & Company LLP and Ross Pope Inc. are responsible for the personal information under its control and have designated a Privacy Officer who is accountable for ensuring the firm's compliance with this *Privacy Policy*. The Privacy Officer may, from time to time, designate one or more other individuals within Ross, Pope & Company LLP or Ross Pope Inc. to act on his or her behalf. The Privacy Officer may be contacted as follows:

Privacy Officer
Ross, Pope & Company LLP
101 Cedar St. S.
Timmins, ON
P4N 2G7
705-264-9484
privacy@rosspope.com

Ross, Pope & Company LLP and Ross Pope Inc. are also responsible for personal information that has been transferred to a third party for processing. We may transfer personal information to third parties for reasons, such as data warehousing or administrative services, where the third parties do not make any independent use of the personal information. The firm will use contractual or other means to require such parties to commit to protecting personal information to a level comparable to that provided by Ross, Pope & Company LLP and Ross Pope Inc.

Ross, Pope & Company's LLP and Ross Pope Inc.'s policies and practices that give effect to the principles and procedures in this *Privacy Policy* include:

- Procedures to protect personal information
- Procedures to receive and respond to complaints and inquiries, and
- Training staff and communication to staff information about Ross, Pope & Company's LLP and Ross Pope Inc.'s policies and practices

Ross, Pope & Company LLP and Ross Pope Inc. will monitor compliance with the policies and procedures in this *Privacy Policy* on an ongoing basis.

(2) Identifying Purpose

Ross, Pope & Company LLP and Ross Pope Inc. will identify the purposes for which personal information is collected at or before the time it is collected. The purposes, for which information is collected, used or disclosed by Ross, Pope & Company LLP and Ross Pope Inc. must be those that a reasonable person would consider are appropriate in the circumstances. When Ross, Pope & Company LLP or Ross Pope Inc. uses personal information that has been collected for a purpose not previously identified, it will identify the new purpose for the individual to whom the personal information relates prior to using the information in that manner, except as permitted or required by law.



(3) Consent

Ross, Pope & Company LLP and Ross Pope Inc. will obtain the consent of the individual for the collection, use or disclosure of personal information, except where not required to do so by law. To make the consent meaningful, Ross, Pope & Company LLP and Ross Pope Inc. will ensure the individual is advised of the purposes for which the personal information is used or disclosed in a reasonably understandable manner.

The form and manner of obtaining consent may vary from express written consent to implied consent depending upon the circumstances and the type of information. In determining the form and manner of consent, Ross, Pope & Company LLP and Ross Pope Inc. will take into account the sensitivity of the information and reasonable expectations of the individual.

We will collect, use or disclose personal information without consents only where permitted or required by law. For example, when information is being collected for the detections and prevention of fraud, seeking the consent of the individual might defeat the purpose of collecting the information.

Individuals may withdraw their consent at any time, subject to legal or contractual restrictions, by providing reasonable notice to Ross, Pope & Company LLP and Ross Pope Inc. Ross, Pope & Company LLP and Ross Pope Inc. will inform the individual of the implications, if any, of such withdrawal.

(4) Limiting Collection

Ross, Pope & Company LLP and Ross Pope Inc. will limit the collection of personal information to that which is necessary for the identified purposes. Ross, Pope & Company LLP and Ross Pope Inc. will only collect personal information by fair and lawful means and for purposes that a reasonable person would consider appropriate in the circumstances.

(5) Limiting Use, Disclosure and Retention

Ross, Pope & Company LLP and Ross Pope Inc. will not use or disclose personal information for purposes other than those for which it was collected, except with the consent of the individual or as required or permitted by law. Ross, Pope & Company LLP and Ross Pope Inc. will only use or disclose personal information for purposes that a reasonable person would consider appropriate in the circumstances.



Ross, Pope & Company LLP and Ross Pope Inc. generally uses personal information about clients for fair and legitimate purposes relating to the provision of professional services, including obtaining and carrying out client instructions, reporting and communicating with clients, billing and accounting and protecting against fraud, illegal activities and error. To carry out these fair and legitimate purposes, we may, from time to time, disclose our clients' personal information to government or regulatory agencies and other third parties to perform services on behalf of Ross, Pope & Company LLP or Ross Pope Inc. for the purposes explained in this section.

Ross, Pope & Company LLP and Ross Pope Inc. shall retain personal information for the period of time necessary to fulfill the purposes for which the personal information was collected and in accordance with Ross, Pope & Company LLP's and Ross Pope Inc.'s document retention policies. These policies take into account the rules of professional conduct, which govern the practice of public accounting and any applicable legal or regulatory requirements. Personal information no longer required to fulfill its identified purposes will be destroyed, erased or made anonymous in a secure manner in accordance with Ross, Pope & Company LLP's and Ross Pope Inc.'s document retention policies.

(6) Accuracy

Ross, Pope & Company LLP and Ross Pope Inc. will endeavour to ensure that personal information will be accurate, complete, and up-to-date as is necessary to fulfill the purposes for which it is to be used. When Ross, Pope & Company LLP and Ross Pope Inc. are notified that personal information requires a correction, the necessary changes will be made. The firm will not routinely update personal information unless this is necessary to fulfill the purposes for which the information was collected.

(7) Safeguards

Ross, Pope & Company LLP and Ross Pope Inc. will take reasonable measures to protect all personal information against loss or theft, as well as unauthorized access, disclosure, copying, use or modification by security safeguards appropriate to the sensitivity of the information.

The methods of protection include but are not limited to:

Physical measures

Files are stored in work areas restricted to Ross, Pope & Company LLP and Ross Pope Inc. employees, protected by physical security measures.

Organizational

Ross, Pope & Company LLP and Ross Pope Inc. employees and third party service providers sign confidentiality agreements binding them to safeguarding the confidentiality of personal information to which they have access.



Technological

Personal information contained on Ross, Pope & Company LLP and Ross Pope Inc. computers and electronic databases are password protected. As well, the internet server or router has firewall protection to protect against virus attacks and hacking into the database.

Electronic Transmission of Information

Notwithstanding the technological safeguards implemented by Ross, Pope & Company LLP and Ross Pope Inc., all Internet transmissions are susceptible to possible loss, misrouting, interception and misuse. For this reason, clients sign an engagement letter acknowledging the risk of Internet communications. Ross, Pope & Company LLP and Ross Pope Inc. will assume that it has the individual's consent to communicate via the Internet unless notified to the contrary.

(8) Openness

Ross, Pope & Company LLP and Ross Pope Inc. will make readily available to individuals specific information about its policies and practices relating to the management of personal information. All enquiries about this *Privacy Policy* or the firm's personal information management practices are to be referred to the **Privacy Officer**.

(9) Individual Access

Upon request, Ross, Pope & Company LLP and Ross Pope Inc. will inform an individual of the existence, use and disclosure of his or her personal information and provide access to that information, except where access is not required by law. Individuals can challenge the accuracy and completeness of personal information controlled by Ross, Pope & Company LLP and Ross Pope Inc. and may have it amended, if appropriate.

(10) Challenging Compliance

All enquiries about this *Privacy Policy* or the personal information management practices of Ross, Pope & Company LLP and Ross Pope Inc. are to be referred to our Privacy Officer as indicated in paragraph (1). We will inform individuals who make inquiries or lodge complaints about our complaint procedures. Ross, Pope & Company LLP and Ross Pope Inc. will investigate all complaints. If a complaint is found to be justified, we will take appropriate measures, including, if necessary, amending our policies and practices.

