

**1) Principle**

a) This privacy policy is based on the outline of the CSA Model Code for Protection of Personal Information, and the Personal Information Protection Act.

**b) Accountability**

i) Kemp Harvey Goodison Hamilton Inc. is responsible for personal information under its control and shall designate an individual or individuals who are accountable for the organization's compliance with the following principles

**c) Identification of Purpose**

i) The purposes for which personal information is collected shall be identified by Kemp Harvey Goodison Hamilton Inc. at or before the time the information is collected

**d) Limiting Collection**

i) The collection of personal information shall be limited to that which is necessary for the purposes identified by the organization. Information shall be collected by fair and lawful means.

**e) Consent**

i) The knowledge and consent of the individual are required for the collection, use, or disclosure of personal information, except where inappropriate

**f) Limiting Use, Disclosure and Retention**

i) Personal information 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 by law. Personal information shall be retained only as long as necessary for the fulfillment of those purposes.

**g) Accuracy**

i) Personal information shall be as accurate, complete, and up-to-date as is necessary for the purposes for which it is to be used.

**h) Safeguards**

i) Personal information shall be protected by security safeguards appropriate to the sensitivity of the information

**i) Openness**

i) An organization shall make readily available to individuals specific information about its policies and practices relating to the management of personal information

**j) Individual Access**

i) Upon request, an individual shall be informed of the existence, use, and disclosure of his or her personal information and shall be given access to that information. An individual shall be able to challenge the accuracy and completeness of the information and have it amended as appropriate.

**k) Challenging Compliance**

i) An individual shall be able to address a challenge concerning compliance with the above principles to the designated individual accountable for the organization's compliance

**2) GENERAL POLICY**

Privacy of personal information is an important principle to *Kemp Harvey Goodison Hamilton Inc.* We are committed to collecting, using and disclosing personal information responsibly and only to the extent necessary for the services we provide. We strive to be open and transparent regarding how we handle personal information. This document describes our privacy policies.

**WHAT IS PERSONAL INFORMATION?**

Personal information is information about an identifiable individual. Personal information includes information that relates to: an individual's *personal characteristics* (e.g., gender, age, income, home address or phone number, ethnic background, family status); *financial situation* (e.g., bank account information, SIN, DOB); or, *activities and views* (e.g., religion, politics, opinions expressed by an individual, an opinion or evaluation of an individual). Personal information is different from business information (e.g., an individual's business address and telephone number). This is not protected by privacy legislation.

**WHO WE ARE**

Our organization, *Kemp Harvey Goodison Hamilton Inc.*, includes the use of some associates. We use a number of consultants and agencies that may, in the course of their duties, have limited access to personal information we hold. These include the various family members who work with me, associated firms and contract workers. We restrict their access to any personal information we hold as much as is reasonably possible. We also have their assurance that they follow appropriate privacy principles.

**WHY WE COLLECT PERSONAL INFORMATION: PRIMARY PURPOSES**

Like all accounting firms, we collect, use and disclose personal information in order to serve our clients.

For our clients, the primary purposes for collecting personal information are as follows: to assist in the preparation of tax returns, to assist in tax planning, to help with bookkeeping and other matters, to comply with government requirements. Further uses will be identified individually in each engagements engagement letter. Examples of the type of personal information we collect for those purposes include the following: SIN, DOB, names and ages of family members, bank accounts, credit reports, accounting information and other information as detailed in the engagement letter.

For members of the general public, our primary purposes for collecting personal information are as follows: to assist in the preparation of tax returns, to assist in tax planning, to help with bookkeeping and other matters. Further uses will be identified individually in each engagements engagement letter. Examples of the type of personal information we collect for those purposes include the following: SIN, DOB, names and ages of family members, bank accounts, credit reports, accounting information and other information as detailed in the engagement letter.

For contract staff (e.g., temporary workers ), our primary purposes for collecting personal information are as follows: to comply with government requirements, to ensure that workers are who they say they are, to ensure staff is qualified and legally able to work on the project at hand. Examples of the type of personal information we collect for those purposes include the following: GST number, PST number, BN, SIN, Copies of certification and other information as required by law or statute.

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 with the provisions of PIPA. By engaging our firm to provide services, we consider an individual to have given our firm consent to the collection, use and distribution of the individual's personal information. Once this consent has been obtained by our firm, we will continue to collect, use and disclose personal information of 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 PIPA.

When we investigate, audit or assess a person for someone else (e.g. financial audit), our primary purposes for collecting personal information are as follows: to ensure we meet the criteria established by the CGA Association and to ensure we can adequately fulfill our requirements. Examples of the type of personal information we collect for those purposes include the following: all accounting information including personal information as required in the engagement letter in order to complete the engagement

#### **WE COLLECT PERSONAL INFORMATION: RELATED AND SECONDARY PURPOSES**

Like most organizations, we also collect, use and disclose information for purposes related to or secondary to our primary purposes. The most common examples of our related and secondary purposes are as follows:

- Regular client contact
- Marketing our own business
- Informing clients of upcoming changes
- Encouraging clients to keep us up to date on changes that could affect their tax planning or preparation
- Other services as detailed on our website
- CGA Practice Review
- Government audits (of us, of you)

You can choose not to be part of some of these related or secondary purposes (e.g., by declining special offers or promotions, by paying for your services in advance). We do not, however, have much choice about some of these related or secondary purposes (e.g., external regulation).

## **PROTECTING PERSONAL INFORMATION**

We understand the importance of protecting personal information. For that reason, we have taken the following steps:

- Paper information is either under supervision or secured in a locked or restricted area.
- Electronic hardware is either under supervision or secured in a locked or restricted area at all times. In addition, passwords are used on computers. All of our cell phones are digital as these signals are more difficult to intercept.
- Paper information is transmitted through sealed, addressed envelopes or boxes by reputable companies.
- Electronic information is transmitted either through a direct line or has identifiers removed or is encrypted.
- Staff are trained to collect, use and disclose personal information only as necessary to fulfill their duties and in accordance with our privacy policy.
- External consultants and agencies with access to personal information must enter into privacy agreements with us.

## **RETENTION AND DESTRUCTION OF PERSONAL INFORMATION**

We need to retain personal information for some time to ensure that we can answer any questions you might have about the services provided and for our own accountability to external regulatory bodies. We do not want to keep personal information too long, in order to protect your privacy. We encourage clients to pick up all documents as soon as the engagement is complete. Documents still in our possession after 7 years will be destroyed without notification. We keep our client files for about 7 years. Our client and contact directories are much more difficult to systematically destroy, so we remove such information when we can if it does not appear that we will be contacting you again. However, if you ask in writing, we will remove such contact information right away. We keep any personal information relating to our general correspondence with people who are not our clients, newsletters, seminars and marketing activities for about 12 months after the newsletter, seminar or marketing activity is over.

We destroy paper files containing personal information by shredding. We destroy electronic information by deleting it and, when the hardware is discarded, we ensure that the hard drive is physically destroyed. Alternatively, we may send some or all of the client file to our client.

## **YOU CAN LOOK AT YOUR INFORMATION**

With only a few exceptions, you have the right to see what personal information we hold about you. Often all you have to do is ask. We can help you identify what records we might have about you. We will also try to help you understand any information you do not understand (e.g., short forms, technical language, etc.). We will need to confirm your identity, if we do not know you, before providing you with this access. We reserve the right to charge a nominal fee for such requests.

If there is a problem, we may ask you to put your request in writing. If we cannot give you access, we will tell you within 30 days if at all possible and tell you the reason, as best we can, as to why we cannot give you access.

We are entitled to refuse access in certain situations 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 our firm.  
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 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.

If you believe there is a mistake in the information, you have the right to ask for it to be corrected. This applies to factual information and not to any professional opinions we may have formed. We may ask you to provide documentation that our files are wrong. Where we agree that we made a mistake, we will make the correction and, where appropriate, notify anyone to whom we sent this information. If we do not agree that we have made a mistake, we will agree to include in our file a brief statement from you on the point and, as appropriate, we will forward that statement to anyone else who received the earlier information.

#### **DO YOU HAVE A CONCERN?**

Our Information Officer, *Cynthia Hamilton*, can be reached at [cynthia.hamilton@khcgca.com](mailto:cynthia.hamilton@khcgca.com) to address any questions or concerns you might have.

If you wish to make a formal complaint about our privacy practices, you may make it in writing to our Information Officer. She will acknowledge receipt of your complaint; ensure that it is investigated promptly and that you are provided with a formal written decision with reasons.

If you have a concern about the professionalism or competence of our services or the mental or physical capacity of any of our professional staff we would ask you to discuss those concerns with us. If we cannot satisfy your concerns, you are entitled to complain to our regulatory body:

The Certified General Accountants Association of British Columbia  
1867 West Broadway, 3rd Floor Vancouver, British Columbia V6J 5L4

Web site: [www.cga-bc.org](http://www.cga-bc.org)

Email: [info@cga-bc.org](mailto:info@cga-bc.org)

Phone: (604) 732-1211

Fax: (604) 732-1252 (student services)

Fax: (604) 732-9439 (other departments)

Toll free: (800) 565-1211

For more general inquiries, the Information and Privacy Commissioner of Canada oversees the administration of the privacy legislation in the private sector. The Commissioner also acts as a kind of ombudsman for privacy disputes. The Information and Privacy Commissioner can be reached at:

112 Kent Street Ottawa, Ontario K1A 1H3

Phone: (613) 995-8210 | (800) 282-1376 | TTY (613) 922-9190 | Fax (613) 947-6850

[www.privcom.gc.ca](http://www.privcom.gc.ca)

