

SANDRA SCHOFIELD

Chartered Professional Accountant

PRIVACY POLICY

Sandra Schofield, CPA recognizes the importance of privacy and the sensitivity of personal information. As accountants and bookkeepers we have a professional obligation to keep confidential all information we receive within the accountant/bookkeeper-client relationship. We are committed to protecting any personal information we hold. The Privacy Policy outlines how we manage your personal information and safeguard your privacy.

Your Privacy Rights

From January 1, 2004, all businesses engaged in commercial activities must comply with the Personal Information Protection and Electronic Documents Act [<http://www.privcom.gc.ca>], and the Canadian Standards Association Model Code for the Protection of Personal Information, which it incorporates. These obligations extend to accounting and bookkeeping firms, including Sandra Schofield, CPA. The Act gives you rights concerning the privacy of your personal information.

Sandra Schofield, CPA is responsible for the personal information we collect and hold. To ensure this accountability, we have developed this policy, and trained our bookkeepers and support staff about our policies and practices.

Why Does Sandra Schofield, CPA Need Personal Information?

Sandra Schofield, CPA provides accounting/bookkeeping services and products to a wide range of clients. If we did not collect and use your personal information we could not provide you with the accounting/bookkeeping services that you require.

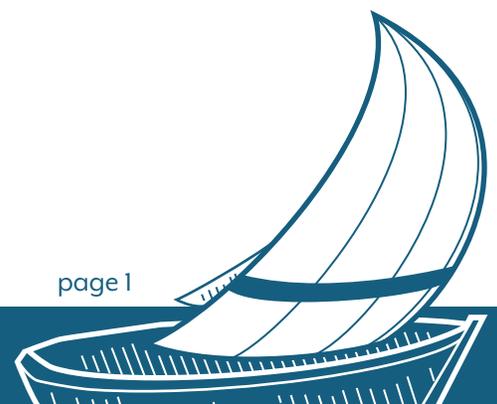
What Personal Information Do We Collect?

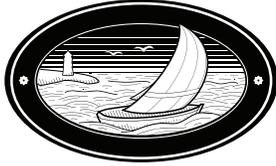
Personal information is any information that identifies you, or by which your identity could be deduced.

How do we collect your personal information?

We collect information only by lawful and fair means and not in an unreasonably intrusive way. Wherever possible we collect your personal information directly from you, at the start of a retainer and in the course of our representation. Sometimes we may obtain information about you from other sources: for example,

- your insurance company;
- your business manager or employees;
- from a government agency or registry;
- your employer, if we are acting for you, at their request.





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Consent

In most cases, we will ask you to specifically consent, if we collect, use, or disclose your personal information. Normally, we ask for your consent in writing, but in some circumstances, we may accept your oral consent. Sometimes, your consent may be implied through your conduct with us.

Use of Your Information

We use your personal information to provide accounting/bookkeeping services to you, to administer our client time and billing databases and to include you in any direct marketing activities. If you inform us that you no longer wish to receive information about our services, or about new developments in the accounting industry, we will not send any further material.

Disclosure of Your Personal Information

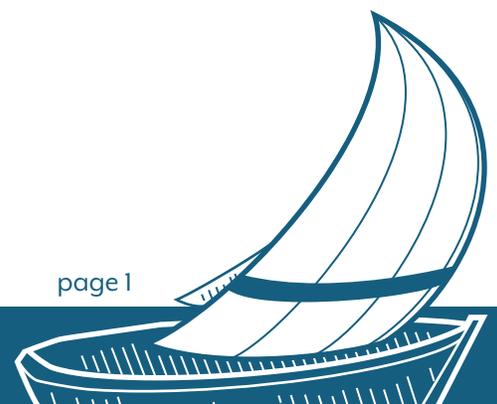
Sandra Schofield, CPA does not disclose your personal information to any third party to enable them to market their products and services. For example, we do not provide our client mailing lists to other accounting industry firms.

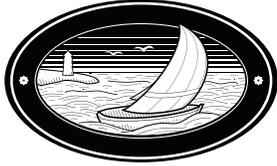
Under certain circumstances, Sandra Schofield CPA will disclose your personal information:

- when we are requested or authorized by law to do so, for example if a court issues a subpoena;
- when you have consented to the disclosure;
- when the services we are providing to you require us to give your information to third parties (for example a lender in a loan transaction) your consent will be implied, unless you tell us otherwise;
- where it is necessary to establish or collect fees;
- if we engage a third party to provide administrative services to us (like computer back-up services or archival file storage) and the third party is bound by our privacy policy;
- if we engage expert witnesses on your behalf;
- if we retain the services of other accounting firms, on your behalf;
- if the information is already publicly known.

Updating Your Information

Since we use your personal information to provide services to you, it is important that the information be accurate and up-to-date. If during the course of the retainer, any of your information changes, please inform us so that we can make any necessary changes.





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Is My Personal Information Secure?

Sandra Schofield, CPA takes all reasonable precautions to ensure that your personal information is kept safe from loss, unauthorized access, modification or disclosure. Among the steps taken to protect your information are:

- premises security;
- restricted file access to personal information;
- deploying technological safeguards like security software and firewalls to prevent hacking or unauthorized computer access;
- internal password and security policies

Access to Your Personal Information

You may ask for access to any personal information we hold about you. Summary information is available on request. More detailed requests, which require archive or other retrieval costs, may be subject to our normal professional and disbursement fees.

Correcting Errors

In the event that Sandra Schofield, CPA holds information about you and you can establish that it is not accurate, complete and up-to-date, we will take reasonable steps to correct it.

Can I be Denied Access to My Personal Information?

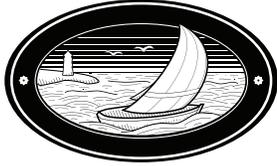
Your rights to access your personal information are not absolute.

We may deny access when:

- denial of access is required or authorized by law (for example, when a record containing personal information about you is subject to a claim of legal professional privilege by one of our other clients);
- information relates to existing or anticipated legal proceedings against you;
- when granting you access would have an unreasonable impact on other people's privacy;
- when to do so would prejudice negotiations with you;
- to protect our firm's rights and property;
- where the request is frivolous or vexatious.

If we deny your request for access to, or refuse a request to correct information, we shall explain why. Sandra Schofield, CPA will collect your Social Insurance Number, but does not use it as a way of identifying or organizing the information we hold upon you.





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Can I Request Anonymity?

Whenever it is legal and practicable, we may offer the opportunity to deal with general inquiries without providing your name (for example, by accessing general information on our website).

We do need to confirm the identity of all new clients. We may also be required to disclose information to CRA [Canada Revenue Agency] in relation to certain business activity or legal proceedings. We are required to report transactions that may be suspicious of being related to a money laundering or terrorist financing offence. We are also required to report cash transactions that exceed \$10,000, the cross border transfer of currency and/or monetary instruments that exceed \$10,000 and whether we are in control or possession of property that is considered terrorist property. To meet these legal obligations we may have to report information related to you and/or your company that might otherwise be considered to be confidential.

The reporting of this information may place you, and/or your company and Sandra Schofield, CPA in a conflict of interest in which case we may be required to withdraw from our engagement. Note that we will do all within our power to avoid such conflicts and that only the required information will be disclosed. You hereby acknowledge the legal requirement placed on Sandra Schofield, CPA and the potential conflict of interest that may arise as a result and you also hereby authorize Sandra Schofield, CPA to release and/or disclose information related to you and/or your company when required by statute to do so.

Credit Bureaus

To help us make credit decisions about clients, prevent fraud and check the identity of new clients, we may on occasion, request information about you from the files of consumer reporting agencies.

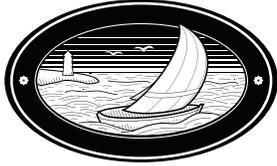
Communicating With Us

You should be aware that e-mail is not a 100% secure medium, and you should be aware of this when contacting us to send personal or confidential information.

Changes to This Privacy Policy

Since Sandra Schofield, CPA regularly reviews all of its policies and procedures, we may change our Privacy Policy from time to time.





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Requests for Access

If you have any questions, or wish to access your personal information, please write to us at Sandra Schofield, CPA
601 Liverpool Road, Pickering, Ontario L1W 1R1.

If you are not satisfied with our response, the Privacy Commissioner of Canada can be reached at: 112 Kent Street,
Ottawa ON K1A 1H3 1.800.282.1376.

Web Site

Our website contains links to other sites, which are not governed by this privacy policy. On our website, like most other commercial websites, we may monitor traffic patterns, site usage and related site information in order to optimize our web service. We may provide aggregated information to third parties, but these statistics do not include any identifiable personal information.

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