

Privacy Policy Statement

Policy

Ward & Uptigrove is committed to protecting the privacy of its Staff, Clients/Customers and Business Information. Staff are obligated to ensure that personal information, to which they may have access, remains confidential, and is only used for the purposes for which it was collected. Staff of Ward & Uptigrove are required to follow all procedures regarding collection, use and disclosure of personal information as set out in this policy.

Our commitment to our Clients, Partners, Principals, staff and others is to continuously respect and protect the privacy and confidentiality of personal and business information that is entrusted to us in the course of rendering services.

As a Chartered Professional Accounting Firm, we are also governed by the Rules of Professional Conduct of the Chartered Professional Accountants of Ontario.

Ward & Uptigrove's Privacy Policy adheres to the ten principles as established by the Personal Information Protection and Electronic Documents Act (PIPEDA).

Employees who disclose personal information contrary to this policy will be subject to disciplinary action. Our employees are responsible and accountable for the implementation of this policy. Any issues or questions regarding this policy should be directed to our Privacy Officer, Michelle Vanderwal at privacy@w-u.on.ca.

Personal Information Protection Principles

Accountability

Ward & Uptigrove is accountable for personal information under its control that we receive from Clients, Principals, Partners, and Staff, as well as personal information that we may receive indirectly. We are also responsible for personal information under our control that is disclosed to third parties for processing or other administrative functions.

No staff member shall be disadvantaged or denied any benefit of employment by reason that Ward & Uptigrove believes that an employee will do anything referred to in paragraphs a, b, or c below:

- a) Has disclosed to the Privacy Commissioner of Canada that Ward & Uptigrove or any other person has contravened or intends to contravene a provision of PIPEDA related to the protection of personal information;

- b) Has refused or stated the intention of refusing to do anything that it is in contravention of a provision of PIPEDA related to the protection of personal information;
- c) Has done or stated an intention of doing anything that is required to be done in order that a provision of PIPEDA related to the protection of personal information not to be contravened.

Purpose

Staff, at one time or another, may receive personal, privileged and/or confidential information which may concern other employees, company operations or Clients/Customers. The purpose of this policy is to preserve the privacy of staff, clients and Ward & Uptigrove, by outlining employee obligations and procedures for dealing with personal, privileged and/or confidential information.

Consent

The knowledge and consent of an individual are required for the collection, use or disclosure of personal information and Ward & Uptigrove will seek to obtain consent prior to collection, use or disclosure. Subject to certain legal and contractual restrictions and reasonable notice an individual can withdraw their consent at any point in time.

Limiting Collection

The collection of personal information from Ward & Uptigrove will be limited to that which is needed for the purpose identified. The information will be collected by fair and lawful means.

Limiting Use, Disclosure and Retention

Unless the individual consents otherwise or it is required by law, personal information can only be used or disclosed for the purpose of which it was collected. Ward & Uptigrove has retention periods for inactive clients/corporations, after which the personal information will be destroyed.

Client Information

Personal, privileged and/or confidential information about customers and clients may only be collected, used, disclosed and retained for the purposes identified by Ward & Uptigrove as necessary and only after such purpose has been disclosed to customers and clients prior to collection and their consent obtained. We shall identify the purpose(s) for which personal information is collected either prior to or at the time the information is collected.

Client information may be disclosed internally and with other affiliated companies, being Ward & Uptigrove Wealth Management, Independent Accountants' Financial Group (IAFG), Independent Accountants' Investment Council (IAIC), Independent Accountants' Life Insurance Agency Inc. and Independent Accountants' Investment Group (IAIG). You have the right to refuse or withdraw your

consent to the collection, use and disclosure of your personal information. By doing so, you may prohibit or adversely affect the completion of our professional engagement, and we will advise you if that is the case.

Staff must ensure that no personal, privileged and/or confidential information is disclosed without the client's consent and then only if security procedures are satisfied.

Personal information that is the subject of a request by an individual or Privacy Commission shall be retained as long as necessary to allow individuals to exhaust any recourse they may have under PIPEDA.

Accuracy

The personal information collected from you shall be as accurate, complete and up to date as necessary to fulfill the purpose(s) for which it is to be used.

Clients are encouraged to contact Ward & Uptigrove to update their personal information.

Partners, Principals, Staff, and Employment Candidates should contact the Human Resources Manager, Emily MacRobbie at emilym@w-u.on.ca, in order to update personal information.

Safeguards

Ward & Uptigrove has employed a number of safe guards to protect personal information against loss, theft and unauthorized access. This includes locked filing cabinets, restricted access to offices, use of passwords and encryption to access personal information.

Scope

This policy applies to all staff, contractors, subcontractors of Ward & Uptigrove or anyone else who is granted access to personal, privileged, and/or confidential information.

Challenging Compliance

Ward & Uptigrove will respond to complaints and questions relating to privacy and will investigate and attempt to resolve all complaints.

Concerns or complaints related to privacy issues must be made, in writing, to the Privacy Officer, Michelle Vanderwal at privacy@w-u.on.ca setting out the details of the concern or complaint. The Privacy Officer shall investigate the matter and make a determination related to the resolution of the concern(s) or complaint(s) and will report the findings within 30 days.

If our Privacy Officer is unable to resolve the concern, or there are further complaints, individuals may contact the Office of the Privacy Commissioner of Canada, 112 Kent Street, Ottawa ON K1A 1H3.