

## Privacy Policy

Stern & Lovrics LLP shall safeguard and keep confidential any information collected relating to clients that is required to be kept confidential and safeguarded in accordance with governing laws, regulatory authorities, Rules of Professional Conduct/Code of Ethics, the Firm's policy and specific client instructions or agreements.

### Scope of Policy

Confidential information includes, but is not limited to:

- Name or other unique identifiers;
- Addresses, phone, fax, e-mail;
- Age, sex, marital status, sexual orientation, personal relationships
- Political, religious, social or other similar affiliations;
- Lifestyle information;
  
- Buying and consumption tendencies;
- Financial or business information of any nature;
- Proprietary trade information, secrets, processes, products or market knowledge;
- Government or other regulatory information identification numbers or similar identities; and
- Electronic documents, data and communications.

### Collection and Retention of Information

Stern & Lovrics LLP shall collect and retain only such personal or business information as is necessary for the purposes required to fulfill engagement responsibilities.

Personal and client information shall be retained only as long as necessary for the fulfillment of professional, regularity and legal requirements.

### Access and Use of Information

Client information and any personal information obtained shall be used or disclosed only for the purpose collected, except with the consent of the individual or entity or as required by law.

Upon request, an individual or entity should be informed of the existence, use, and disclosure of their personal information and given access. Such information does not necessarily include working papers, which are the property of Stern & Lovric LLP.

### Staff Confidentiality Agreement

All staff are required to sign a confidentiality agreement upon commencement of employment.

### Firm Responsibility

Stern & Lovrics LLP will undertake:

- To review federal/provincial privacy legislation and any guidance provided by CPA Ontario;
- To ensure that his policies and procedures are complete and up-to-date; and
- To provide access to resources for staff in answering questions.