



## **PRIVACY POLICY**

### **OUR COMMITMENT TO PRIVACY**

KNV, Chartered Accountants (KNV) (see definition below) is committed to maintaining the security, confidentiality and privacy of your personal information. As a CA firm, KNV has always respected your privacy and has strived to be an open and accessible organization. This Privacy Policy documents our on-going commitment to you and has been developed in compliance with the British Columbia Personal Information Protection Act.

### **SCOPE OF POLICY**

This Policy applies to KNV. This Policy addresses personal information about individuals and does not apply to the information collected, used or disclosed with respect to corporate or commercial entities. However, such information is protected by other KNV policies and practices and through contractual arrangements.

This Policy does not impose any limits on the collection, use or disclosure of the following information by KNV:

- your business contact information;
- publicly available information recognized under the British Columbia Personal Information Protection Act (PIPA).

### **DEFINITIONS**

In this Policy:

“KNV” means KNV, Chartered Accountants and the KNV Group of Companies. The KNV Group of Companies means all affiliates and divisions of KNV, Chartered Accountants from time-to-time including but not limited to KNV Properties and KNV Processing Services Inc.

“collection” means the act of gathering, acquiring, or obtaining personal information from any source, including third parties, by any means.

“consent” means voluntary agreement to the collection, use and disclosure of personal information for specified purposes. Consent may be express or implied. Express consent can be given orally or in writing, it is unequivocal and does not require any inference on the part of KNV. Implied consent exists when KNV can reasonably infer consent based upon your action or inaction.

“disclosure” means making personal information available to a third party.

“personal information” means information about an identifiable individual but does not include business contact information of an individual. Personal information does not include information that is about corporate or commercial entities. It also does not include information that cannot be associated with a specific individual.

“PIPA” means the British Columbia Personal Information Protection Act S.B.C. 2003, c.63.

“third party” means an individual or organization other than KNV and you.

“Privacy Officer” means an individual designated by KNV who is accountable for KNV compliance with this Policy and who can be contacted as set out at the end of this Policy.

“use” means the treatment and handling of personal information by and within KNV.

## **1. ACCOUNTABILITY**

KNV is accountable and responsible for personal information in its possession or control. We have established policies and procedures to protect personal information. KNV has designated a Privacy Officer who is accountable for KNV's compliance with this Policy. We will continue to educate our partners and employees regarding our privacy policy and their role and responsibility in keeping personal information private.

Ultimate accountability for KNV's compliance rests with the KNV partners who delegate day-to-day accountability to the Privacy Officer. Other individuals within KNV may be accountable for the day-to-day collection and processing of personal information or to act on behalf of the Privacy Officer.

KNV will adopt procedures to protect personal information, receive and respond to complaints and inquiries, train staff regarding policies and procedures and communicate policies and procedures to you. We will also monitor ongoing developments in privacy legislation and make changes to our policy as required.

## **2. PURPOSES**

When collecting information, KNV will state the purpose of collection and will provide, on request, contact information for the Privacy Officer who can answer questions about the collection.

KNV collects personal information for the following reasons:

- to provide professional services to our clients and to use/disclose the information for any purpose related to the filing of tax returns and the provision of requested products and services;
- to provide information to third party suppliers of services to you, such as banks, insurance agents or your legal representatives, etc., as made known to us by you;
- to provide information to anyone working with or for KNV as needed for the provision of accounting related services;
- to collect debts owed to KNV; and
- to comply with legal and regulatory requirements;

KNV is required by law to obtain your social insurance number to assist in various T1, T2, T3, T4 and/or T5 forms or other forms sent to Canada Customs & Revenue Agency.

The above collections, uses and disclosures are a necessary part of your relationship with KNV.

Other uses:

- The entities comprising the KNV Group of Companies may use your personal information to offer their additional or alternative services to you and may add it to client lists which they prepare and use internally for this purpose;
- KNV may contact you for survey purposes.

You may instruct KNV to refrain from using or sharing information in the two ways described above at any time by providing written notification to the KNV Privacy Officer. KNV acknowledges that the sharing of information in the two ways described above is at your option and you will not be refused services because you advised KNV to stop using or sharing information in these ways.

When personal information that has been collected is to be used for a purpose not previously identified, the new purpose shall be identified prior to use and consent for this new use shall be obtained from you unless the use is authorized or required by PIPA or other law.

### 3. **CONSENT**

KNV will obtain your consent to collect, use or disclose personal information except where KNV is authorized or required by PIPA or other law to do so without consent. For example, KNV may collect, use or disclose personal information without your knowledge or consent where:

- KNV is collecting or paying a debt;
- KNV is obtaining legal advice

Your consent can be express, implied or given through an authorized representative such as a lawyer, agent or broker.

Consent may be provided orally, in writing, electronically, through inaction (such as when you fail to notify KNV that you do not wish your personal information collected/used/disclosed for optional purposes following reasonable notice of same), action, or otherwise.

You may withdraw consent at any time, subject to legal or contractual restrictions, provided that reasonable notice of withdrawal of consent is given to KNV. On receipt of notice of withdrawal of consent, KNV will inform you of the likely consequences of the withdrawal of consent, which may include the inability of KNV to provide certain products or services for which that information is necessary.

### 4. **LIMITS ON COLLECTION OF PERSONAL INFORMATION**

KNV collects only that personal information required to perform its professional services and operate our business. KNV will also collect information as authorized by PIPA or other law.

### 5. **LIMITS FOR USING, DISCLOSING AND RETAINING PERSONAL INFORMATION**

Your personal information will only be used or disclosed for the purposes set out above and as authorized by PIPA and other law.

In compliance with professional standards, and rules of professional conduct, we keep a record of work performed by us. These “working papers” may include personal information.

The personal information collected from a client during the course of a professional service engagement may be:

- Shared with the firm’s personnel participating in such engagement;
- Disclosed to partners and employees within the firm to the extent required to assess compliance with applicable professional standards and rules of professional conduct, including providing quality control reviews of work performed;
- Provided to the members of the organization’s audit committee and board of directors, and others in the company that might not otherwise have access to the information in the course of communicating aspects of the results of our audit; and
- Provided to external practice inspectors (e.g., representatives of the Canadian Public Accountability Board, or a provincial institute of chartered accountants), who by law, professional regulation, or contract have the right of access to the firm’s files for inspection purposes.

KNV will destroy, erase or make anonymous documents or other records containing personal information as soon as it is reasonable to assume that the original purpose is no longer being served by retention of the information and retention is no longer necessary for legal or business purposes.

KNV will take due care when destroying personal information so as to prevent unauthorized access to the information.

## 6. ACCURACY

KNV will make a reasonable effort to ensure that personal information it is using or disclosing is accurate, complete and current. You are encouraged to advise us of any changes that may impact the services we are providing to you. From time to time, you may be asked to verify or update your personal information.

If you advise us of the inaccuracy or incompleteness of personal information, KNV will amend the information as required. If appropriate, KNV will send the amended information to third parties to whom the information has been disclosed.

When a challenge regarding the accuracy of personal information is not resolved to your satisfaction, KNV will annotate the personal information under its control with a note that the correction was requested but not made.

## 7. SAFEGUARDING PERSONAL INFORMATION

KNV protects the personal information in its custody or control by making reasonable security arrangements to prevent unauthorized access, collection, use, disclosure, copying, modification, disposal or similar risks.

KNV will take reasonable steps, through contractual or other reasonable means, to ensure that a comparable level of personal information protection is implemented by the suppliers and agents who assist in providing services to you. Some specific safeguards include:

- physical security such as restricted access, locked rooms and filing cabinets and alarmed premises;
- restricting employee access to files and databases as appropriate or by signed employee confidentiality agreements;
- electronic measures such as passwords and firewalls;

KNV will undertake investigative measures where there are reasonable grounds to believe that personal information is being inappropriately collected, used or disclosed.

Confidentiality and security are not assured when information is transmitted through e-mail or other wireless communication. KNV will not be responsible for any loss or damage suffered as a result of a breach of security and/or confidentiality when you transmit information to KNV by e-mail or other wireless communication or when KNV transmits such information by such means at your request.

## 8. **OPENNESS**

KNV is open about the policies and procedures it uses to protect your personal information. Information about our privacy policies and procedures will be made available in writing and electronically. However, to ensure the integrity of our security procedures and business methods, KNV will not disclose sensitive information about its policies and procedures. Information about the firm's privacy policy can be obtained from the Privacy Officer.

## 9. **PROVIDING ACCESS**

You have a right to access your personal information held by KNV.

Your information, such as copies of financial statements, and tax returns or data will be provided upon written request and authentication of identity.

Upon written request and authentication of identity, KNV will provide you with your other personal information under its control, information about the ways in which that information is being used and a description of the individuals and organizations to whom that information has been disclosed.

KNV may charge a reasonable fee for providing information in response to a privacy access request and will provide an estimate of any such fee upon receiving an access to information request.

KNV will make the information available within 30 days or provide written notice where additional time is required to fulfil the request.

In some situations, KNV may not be able to provide access to certain personal information. This may be the case where, for example, disclosure would reveal personal information about another individual, the personal information is protected by solicitor/client privilege, or where disclosure of the information would reveal confidential commercial information that, if disclosed, could harm the competitive position of KNV. KNV may also be prevented by law from providing access to certain personal information.

Where an access request is refused, KNV will notify you in writing, document the reasons for refusal and outline further steps that are available to you.

## 10. COMPLIANCE

KNV will, on request, provide information regarding its complaint procedures.

Any inquiries, complaints or questions regarding this Policy should be directed in writing to the KNV Privacy Officer.

### Contact Information:

Privacy Officer  
KNV Chartered Accountants  
300-15261 Russell Avenue  
White Rock, BC  
V4B 2P7  
Phone: 604-536-7614  
Facsimile: 604-538-5356  
E-mail: [info@knv.com](mailto:info@knv.com)