

## OUR COMMITMENT TO PRIVACY

KRP, Chartered Accountants (see definition below) is committed to maintaining the security, confidentiality and privacy of your personal information. As a CA firm, KRP 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 Alberta *Personal Information Protection Act*.

## SCOPE OF POLICY

This Policy applies to KRP. 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 KRP 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 KRP:

- Your business contact information; and
- Publicly available information recognized under PIPA.

## DEFINITIONS

In this Policy:

KRP means Kingston Ross Pasnak LLP, Chartered Accountants and the KRP Group of Companies. The KRP Group of Companies means all affiliates and divisions of KRP.

“**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 KRP. Implied

consent exists when KRP 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 Alberta Personal Information Protection Act, S.A. 2003, c. P-6.5.

“**Third party**” means an individual or organization other than KRP and you.

“**Privacy Officer**” means an individual designated by KRP who is accountable for KRP 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 KRP.

## 1 ACCOUNTABILITY

KRP is accountable and responsible for personal information under its control. KRP has designated a Privacy Officer (Susan Manning) who is accountable for KRP’s compliance with this Policy.

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

KRP 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.

## 2 PURPOSES

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

KRP collects your personal information for the following reasons:

- To provide and administer products and services requested 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 KRP as needed for the provision of accounting related services;
- To collect debts owed to KRP; and
- To comply with legal and regulatory requirements.

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

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

### Other uses:

- The entities comprising the KRP 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; and
- KRP may contact you for survey purposes.

You may instruct KRP to refrain from using or sharing information in the two ways described above at any time by providing written notification to the KRP Privacy Officer. KRP acknowledges that the sharing of information in the two ways described above is at your option and you will not be refused services merely because you advised KRP 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 same shall be obtained from you unless the use is authorized or required by PIPA or other law.

### 3 CONSENT

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

- KRP is collecting or paying a debt;
- KRP is obtaining legal advice; or
- 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 KRP that you do not wish your personal information collected/used/disclosed for optional purposes billowing reasonable notice of same), action, or otherwise. For example, oral consent could be expressed over the telephone when information is being collected; electronically when submitting an agreement, application or other information; or in writing when signing an agreement or application form.

You may withdraw consent at any time, subject to legal or contractual restrictions, provided that reasonable notice of withdrawal of consent is given

to KRP. On receipt of notice of withdrawal of consent, KRP will inform you of the likely consequences of the withdrawal of consent, which may include the inability of KRP to provide certain products or services for which that Information is necessary.

### 4 LIMITS ON COLLECTION OF PERSONAL INFORMATION

KRP will limit collection of information to that which is reasonable and necessary to provide a product or service and which is reasonable and necessary for the purposes consented to by you. KRP 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.

KRP will keep personal information used to make a decision affecting an individual for at least one year after using it to make the decision.

KRP 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.

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

### 6 ACCURACY

KRP will make a reasonable effort to ensure that personal information it is using or disclosing is accurate and complete. In some cases, KRP relies on you to ensure that certain information, such as your

address or telephone number, is current, complete and accurate.

If you advise us of the inaccuracy or incompleteness of personal information, KRP will amend the information as required. If appropriate, KRP 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, KRP will annotate the personal information under its control with a note that the correction was requested but not made.

### 7 SAFEGUARDING PERSONAL INFORMATION

KRP 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.

KRP 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 measures such as locked offices supported by reasonable alarm systems;
- Organizational measures such as restricting employee access to files and databases as appropriate or by signed employee confidentiality agreements;
- Electronic measures such as passwords and firewalls;
- KRP will undertake regular 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. KRP 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 KRP by e-mail or other wireless communication or when KRP transmits such information by such means at your request.

## 8 OPENNESS

KRP is open about the policies and procedures it uses to protect your personal information. Information about these policies and procedures will be made available in writing and electronically. However, to ensure the integrity of our security procedures and business methods, KRP will not disclose sensitive information about its policies and procedures.

KRP will make available a description of the type of personal information held by KRP, and a general description of its use and disclosure.

## 9 PROVIDING ACCESS

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

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

Upon written request and authentication of identity, KRP 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.

KRP may charge a reasonable fee for providing information in response to a PIPA access request and will provide an estimate of any such fee upon receiving an access to information request. KRP may require a deposit for all or part of the fee.

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

In some situations, KRP 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 KRP. KRP may also be prevented by law from providing access to certain personal information.

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

## 10 COMPLIANCE

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

Any inquiries, complaints or questions regarding this Policy should be directed in writing to the KRP Privacy Officer (Susan Manning).

A copy of this Privacy Policy (and any future updates) can be obtained from our Website at [www.krpgroup.com](http://www.krpgroup.com). If you have any questions about this Privacy Policy or your Personal Information, please call us at (780) 424-3000. When you call us, we may confirm your identity by asking you to confirm certain Personal Information and you may be directed to send us certain requests in writing.