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PRIVACY POLICY

Introduction:

Ginsberg Gluzman Fage & Levitz, LLP (“GGFL”) respects the privacy rights of our clients. We have always taken very seriously our responsibility in handling confidential client information including personal information, which is covered by the Canada’s Personal Information Protection and Electronic Documents Act (“PIPEDA”). We have developed this Privacy Policy to clearly define our commitment to protect privacy rights. It clearly sets out the principles and procedures that GGFL follows in meeting its privacy commitments to its clients and complying with the requirements of federal and provincial privacy legislation.

Principle #1 - GGFL is accountable for personal information in its possession or control.

GGFL is accountable for all personal information in its possession or control. This includes any personal information that GGFL received directly from clients who are individuals, or indirectly through clients that are organizations (e.g. corporations, government entities, not-for-profit organizations).

GGFL has:

- Established and put into effect policies and procedures aimed at properly protecting personal information;
- Educated its partners and employees regarding its privacy policy and their roles and responsibilities in keeping personal information private; and
- Appointed its Chief Privacy Officer to oversee privacy issues at GGFL.

If you have any questions about GGFL’s privacy policies and practices, GGFL’s Privacy Officer can be reached by email at privacy@ggfl.ca or by phone, 728-5831 or by letter to:

Ginsberg Gluzman Fage & Levitz, LLP
ATTN: Privacy Officer
287 Richmond Road
Ottawa, ON K1Z 6X4

Principle #2 - GGFL identifies the purposes for which it collects personal information from clients before it is collected.

GGFL collects personal information from clients and uses and discloses such information, only to provide the professional services that the client has requested. The types of information that may be collected for this engagement and the purposes for which it is collected, are set out in under Principles 3 and 4 of this privacy statement.

Principle #3 - GGFL obtains a client's consent before collecting personal information from that client.

GGFL collects personal information about you only when you voluntarily provide it. The engagement letter for professional service engagements sets out your responsibility to obtain any consent required under applicable privacy legislation, for collection, use and disclosure to us of personal information. By signing the engagement letter, you are formally acknowledging this responsibility, and you are consenting to the collection, use, and disclosure of personal information required, if any, as part of completing the engagement, in accordance with the terms and conditions of this Privacy Policy.

The form of consent we seek, including whether it is express or implied, will depend on the sensitivity of the personal information and the reasonable expectations you might have in the circumstances.

You may withdraw your consent at any time, at which point GGFL will inform you of the implications of withdrawing your consent.

The information we collect, which may include personal information, may include at least some of the following:

- Contact information (such as name, title, business name, business and home addresses, telephone numbers)
- Personal identification numbers (e.g. social insurance number)
- Personal financial information

Principle #4 - GGFL limits the amount and type of personal information it collects, and such information is collected by fair and lawful means.

GGFL limits the collection of personal information to that which is required to provide professional services and operate our business.

Principle #5 - GGFL uses or discloses personal information only for purposes for which it has consent or as required by law. GGFL retains personal information only as long as necessary to fulfill those purposes.

GGFL will only use the personal information provided when we have your consent. If we intend to use the information for a purpose not previously identified to you, we will obtain your consent.

However, we may use or disclose personal information without consent:

- In respect of an emergency which threatens life, health or security of an individual, or to comply with a subpoena, a warrant, a court order, or to comply with the rules of professional conduct required by regulatory bodies.
- To a government department or agency that has requested the information, identified its lawful authority, and indicated that disclosure is for enforcing or administering federal or provincial law.

As part of our relationship with you, we like to keep you informed of changes in accounting, tax, and other matters affecting you and/or your business, as well as services and products we offer. From time to time we will communicate this information to you in the form of newsletters and mailings, either by hard copy or email communication. Should you not wish to continue to receive this information, please advise the Privacy Officer or your engagement partner. If you do not notify us, we will consider that you have consented to our continued communication with you as in the past.

GGFL will retain working paper files and other files, both of which may contain personal information, for as long as necessary to fulfill the intended purpose(s) and to comply with applicable laws and regulations.

Principle #6 – GGFL endeavors to keep accurate, complete, and up-to-date personal information in its possession or control, to the extent required to meet the purposes for which it was collected.

Clients are encouraged to contact GGFL's engagement partner in charge of providing service to them to update their personal information that may be relevant to the services GGFL is providing.

Principle #7 – GGFL protects the privacy of personal information in its possession or control by using security safeguards appropriate to the sensitivity of the information.

GGFL will take all commercially reasonable steps and generally accepted information security techniques to ensure that personal information is protected from loss and unauthorized access.

Partners, employees, or representatives of GGFL are authorized to access personal information only to the extent required for completion of client assignment and quality control responsibilities.

For files or other materials containing personal information entrusted to a third-party service provider, GGFL obtains appropriate assurance to affirm that the level of protection by the third party is equivalent to that of GGFL.

Principle #8 - GGFL is open about the procedures it uses to manage personal information.

The most up-to-date version of our privacy policy is available at www.ggfl.ca/privacy or by contacting our Privacy Officer at (613) 728-5831. You will receive a response to your request within 30 days.

Principle #9 - GGFL responds on a timely basis to requests from clients about their personal information that GGFL possesses or controls.

Individual clients of GGFL have the right to contact the engagement partner in charge of providing service to them and obtain access to their personal information. GGFL will respond to any questions and complaints relating to privacy. We will investigate and attempt to resolve the matter within 30 days. Questions and complaints should be forwarded to GGFL's Privacy Officer.

Principle #10 - Clients may challenge GGFL's compliance with its Privacy Policy.

GGFL has policies and procedures to receive, investigate, and respond to client's complaints and questions relating to privacy.

To challenge GGFL's compliance with its Privacy Policy, clients are asked to provide a written letter to GGFL's Privacy Officer. GGFL's Privacy Officer will ensure that a complete investigation of a client complaint is undertaken and will report the results of this investigation to the client, in most cases, within 30 days.

February 2004