



TAXATION • ACCOUNTING • ASSURANCE

JOHNSEN ARCHER LLP PRIVACY POLICY

Johnsen Archer LLP, (JA LLP) respects the privacy rights of our clients, as well as our partners and employees and has always been committed to protecting all personal information in our possession or control. We have adopted this Privacy Policy to guide how we collect, use and disclose the personal information we require in the course of fulfilling our professional responsibilities and operating our business.

While JA LLP has always taken the privacy and confidentiality of our clients, partners and employees very seriously, we have developed this Privacy Policy to clearly define our ongoing commitment to protecting privacy rights. Some of the practices discussed in the Policy reflect requirements set out in both federal and provincial privacy legislation that came into effect on January 1, 2004.

Principle 1 - We Are Accountable For The Personal Information In Our Possession.

JA LLP is accountable for all personal information in our possession or control. We have established policies and procedures aimed at protecting personal information. We have appointed a Privacy Officer to oversee privacy issues for JA LLP. We have also educated our partners and employees about our Privacy Policy and their role in protecting your personal information. If you have questions about our privacy practices, you are free to contact Kevin Kilgour, our Privacy Officer, at kkilgour@johnsenarcher.ca or at 604-501-2822.

Principle 2 - JA LLP will inform you of why we are collecting your personal information when the information is collected.

Client Information

In most instances, JA LLP will collect, use or disclose personal information only to provide professional services to you. Each engagement letter includes an explanation of why we require information, what use will be made of it and with whom it may be shared in order to provide our professional services.

Your personal information may be disclosed internally for the purpose of determining compliance with applicable professional standards, JA LLP internal policies, or in the performance of quality reviews. In accordance with professional standards, if you are an audit or review client, personal information may be shared with JA LLP audit or review engagement personnel and other JA LLP personnel so that it may be used in the audit or review engagement.

Employee Information

We also collect personal information from our employees in order to pay them, comply with laws and provide them with benefits. We also collect personal information from individuals seeking employment with JA LLP. When we collect personal information, we inform you of the reasons why we require such information, what use will be made of it and with whom it may be shared.

Principle 3 - JA LLP will collect, use or disclose personal information about you only with your informed consent.

How Will We Ask for Consent?

Client Personal Information

By engaging our firm to provide services, we consider an individual to have given our firm consent

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to the collection, use, and distribution of the individual's personal information. Once this consent has been obtained by our firm, we will continue to collect, use, and disclose personal information for the purpose of providing the agreed upon services without obtaining further written or verbal consent to do so. In the course of our agreed services we may also collect, use, or disclose personal information about an individual without that individual's consent as permitted under PIPA.

Employee Information

Forms and applications used to provide human resources-related services to employees will describe the purposes for which personal information is required and with whom it will be shared, and will allow for you to consent to the collection, use and disclosure as described. Employment candidates will also be advised of the purposes for which their personal information is being collected and will be provided an opportunity to consent to the collection, use and disclosure as described.

What happens if you choose not to give us your consent? What if you withdraw your consent at a later date?

You always have the option not to provide your consent to the collection, use and distribution of your personal information, or to withdraw your consent at a later stage. Where a client chooses not to provide us with permission to collect, use or disclose personal information, we may not have sufficient information to provide you with our services. Where an employee or candidate for employment chooses not to provide us with permission to collect, use or disclose personal information we may not be able to employ you or to provide you with benefits.

Principle 4 - JA LLP limits the amount and type of personal information we collect.

We will limit, where possible, the collection of client and employee personal information to that which is required to provide our services or operate our business.

Principle 5 - JA LLP will use and disclose your personal information only for the purposes for which we have your consent. We will keep personal information only as long as necessary to accomplish these purposes.

Use of Personal Information

If we intend to use your personal information for a purpose not previously identified to you, we will obtain your prior consent.

However, we may use personal information without consent where for the purpose of acting in respect of an emergency that threatens the life, health or security of an individual. We may also disclose personal information without consent:

- to comply with a subpoena, a warrant or an order made by a court or other body with appropriate jurisdiction or to comply with rules of conduct required by regulatory bodies;
- to a government institution that has requested the information, identified its lawful authority, and indicates that disclosure is for the purpose of enforcing, carrying out an investigation, or gathering intelligence relating to any federal, provincial or foreign law; or suspects that the information relates to national security or the conduct of international affairs; or is for the purpose of administering any federal or provincial law;
- to an investigative body or government institution on our initiative when we believe the information concerns a breach of an agreement, or a contravention of a federal, provincial, or foreign law, or we suspect the information relates to national security or the conduct of international affairs.

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Retention of Personal Information

In compliance with professional standards, we keep a record of the work performed by us. This record, or "working papers" may include personal information. Working papers are safeguarded against inappropriate access, as discussed under Principle "7."

JA LLP retains personal information about current and past partners and employees in accordance with employment laws and standards. Unnecessary HR files containing personal information are destroyed. Certain information may be retained to administer and keep you informed about our Alumni events; however, you are free at any time to ask that you not be contacted.

Personal information collected from individuals seeking employment with JA LLP may be retained by JA LLP indefinitely so that JA LLP may contact you about other positions that may also be of interest to you.

Principle 6 - JA LLP will endeavor to keep accurate the personal information in our possession or control.

In order to provide you with a professional level of service and with appropriate benefits, the personal information that we collect about you must be accurate, complete and current. From time to time, you may be asked to update your personal information. You are encouraged to advise us of any changes to your personal information that may be relevant to the services we are providing to you.

Principle 7 - JA LLP protects your personal information with safeguards appropriate to the sensitivity of the information.

We protect your personal information by using physically secure facilities, industry standard security tools and practices, and clearly defined internal policies and practices. Security measures are in place to protect the loss, misuse and alteration of the information under our control. Personal information collected is stored in secure operating environments that are not available to the public. To prevent unauthorized electronic access to personal information, we maintain information collected in a secure environment.

Principle 8 - JA LLP will be open about the procedures used to manage your personal information.

The most up-to-date version of our privacy policy is available in its entirety at www.johnsenarcher.ca or by contacting our Privacy Officer at kkilgour@johnsenarcher.ca or 604-501-2822.

Principle 9 - At your request, JA LLP will advise you of what personal information we have in our possession about you, what it is being used for, and to whom and why it has been disclosed.

As a client, you have the right to review and obtain a copy of your personal information on record in our individual offices by contacting the applicable partner.

As an employee, you also have the right to review and obtain copies of your personal information on record by contacting your administrator.

In most instances, you will receive a response to your request within 30 days. If you have any concerns about the access provided to you, you are encouraged to contact our Privacy Officer at kkilgour@johnsenarcher.ca or at 604-501-2822.

Principle 10 - You may challenge JA LLP 's compliance with this Privacy Policy.

JA LLP will respond to individual complaints and questions relating to privacy. We will investigate and attempt to resolve all complaints.

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To challenge compliance with this Policy, please forward your concerns in writing to our Privacy Officer. The Privacy Officer will ensure that a complete investigation of your complaint has been undertaken and will report their findings to you in most instances within 30 days. We know that protecting your privacy is important to you. That is why it is so important to us. If you have any questions or concerns about your privacy and our role in protecting it, please contact our Privacy Officer, Kevin Kilgour, at kkilgour@johnsenarcher.ca or 604-501-2822.