

## **Privacy Policy**

### **1. Privacy Commitment**

Thank you for visiting our website and for review our Policy. We respect the importance of your privacy and the personal information in our care. We have created this Policy in order to demonstrate our firm commitment to your privacy.

We are subject to and seek to ensure that all personal information we collect is handled in compliance with the Australian Privacy Principles contained in the Act. This Policy sets out how we collect, hold, use and disclose information (including personal information) that we obtain from you. This Policy also includes our Credit Reporting Policy which sets out how we collect, hold, use and disclose Credit Information to comply with our credit reporting obligations under the Act and the Credit Reporting Code registered under section 26S(1) of the Act (Code).

### **2. Collection of personal information**

2.1 We collect personal information as well as non-personally identifiable information that you voluntarily provide.

2.2 We will only collect personal information about you:

- From you (including via online enquiry forms you submit, our direct discussions with you, any emails, blogs, letters, faxes or other correspondence you send to us and when you subscribe to our online newsletters);
- From any person authorised by you to provide such personal information to us (such as your professional advisors or personal representatives);
- If you are a part of a group, from any other member of that group for so long as you have provided consent to the same and have not revoked that consent by written notice to us;
- From third party contractors and suppliers we engage to help us provide services;
- From external sources where the information is publicly and readily available; and
- From third parties (for example, your spouse) where it is otherwise unreasonable practicable after, we collect such personal information.

2.3 As an example, and without limiting the types of personal information we collect, we may collect the following personal information (a) name, address, and contact details such as telephone number and email address, (b) details of your interests in or ownership of entities or control of trusts, and (c) accounting information such as your tax file number, bank account details, credit card details and details of your investments.

2.4 We will only collect information relating to your tax file number for purposes authorised by law.

- 2.5 Through technology we may automatically record details including your internet address, domain name and the date and time of your visit to our Website (including the web pages viewed) your browser and operating system. If you link to our website from another website then that information may also be recorded. We may also use cookies (small files exchanged between a website server and your computer) on our website. If you do not want to allow cookies to be used to collection information, you can disable cookies on your computer by changing the security and privacy settings in your browser.
- 2.6 Where you provide us with personal information of third parties (for example, your spouse) you warrant to us that the relevant individuals have consented to you disclosing their personal information to us.

### **3. Use and disclosure of personal information**

- 3.1 How we use your personal information varies based on the services we are providing. Generally, we may use your personal information:
- As necessary to provide services to you;
  - To perform due diligence and conflict checks prior to agreeing to provide services to you;
  - For customer relationship management purposes and to respond to your queries;
  - For recruitment purposes;
  - To analyse client needs and improve the services we provide;
  - For audit, regulatory and compliance purposes;
  - For industry accreditation purposes;
  - For accounting and administration purposes (including to process transactions, provide accounting services, facilitate our internal business operations and comply with our legal or regulatory obligations); and
  - For other purposes relating to our provision of business advisory services to you.
- 3.2 We will not use or disclose your personal information for a purpose other than for that which is was collected unless you have provided your consent or you would reasonably expect us to use or disclose the personal information for that other purpose. If you are part of a group and have consented to our use of your personal information so we can perform the services in the engagement letter in respect of each and any group member, we may use your personal information as part of performing those services for any group member unless and until you provide us with a written notice revoking such consent.
- 3.3 We may disclose your personal information:
- To any other member of our firm to allow them to provide you with services or to provide information about the services they provide or so they can assist us in providing application services to you;
  - To our contractors, agents and service providers (for example, information technology contractors, debt collection agencies, event managers and

recruitment and human resources consultants) but only (a) for the purpose of providing services to you, (b) as necessary to facilitate the operation of our business, and/or (c) for the purpose of storing your personal information;

- To other entities within our firm including Benchmark Bookkeeping & Payroll and their internal business operations;
- To the Australian Taxation Office, the Australian Securities and Investments Commission and other government bodies as required by law or as necessary to provide services to you;
- To third parties with whom we are affiliated for the purposes of those third parties providing you with information about their services and promotions;
- As required or authorised by law or to meet our professional standards;
- To any person with your consent;
- To our professional advisers but only so they advise us in respect of the same.

3.4 If you are part of a group and have consented to our use of your personal information so we can perform the services in the engagement letter in respect of each and any group member, we may disclose your personal information to any other group member as part of performing those services (including disclosure in any document, financial reports or tax returns prepared by us) unless and until you provide us with a written notice revoking such consent.

3.5 Information other than personal information collected when you visit our website may be used to monitor usage of and decided how to improve and promote our website, products and services (including online advertising).

3.6 In addition, Johnson & Mongan may where you have requested the provision of services, disclose your personal information to a staff member of this firm so they can consider your request and contact you in respect of such services.

#### **4. Collection, use and disclosure of sensitive information**

4.1 We will only collect sensitive information from you directly as reasonably necessary to provide services to you and with your consent.

4.2 If you are no longer our client, we will only retain your tax file number for any purpose required by law or under any contract with its licensee.

4.3 We will only disclose sensitive information in accordance with the Act as follows: (a) for the primary purpose for which it was collected, (b) for a secondary purpose that is directly related to the primary purpose, or (c) as required by law.

4.4 Information regarding your tax file number will only be disclosed to you personally and according to relevant laws (including, where you are an individual, in compliance with the Privacy (Tax File Number) Rule 2015 made under section 17 of the Act).

#### **5. Direct marketing**

5.1 We may use or disclose your personal information for direct marketing purposes being:

- To promote our services and provide you with information and marketing materials about other services that may be of interest to you; and
- To provide information relevant to your type of business or other area of expertise or interest.

5.2 If you do not wish to receive direct marketing communications from us, you can send an email to us at the contact details in paragraph 12 below with your contact details requesting that you no longer receive direct marketing materials from us. We will remove you from our direct marketing database as soon as reasonably practicable after receiving a request but in any event, within 30 days of receiving such a request.

## **6. Requirement to provide information**

In general, you are not required to provide personal information to us. However, if you wish to receive information about our services, events, industry updates or to apply for employment, you acknowledge that it may not be practical for you to use a pseudonym or otherwise not identify yourself and that we may require you to provide certain personal information. If you do not provide some or all of the personal information requested, we may not be able to provide you with some or all of the services you request.

## **7. Holding and security of your personal information**

7.1 We may store your personal information in hard copy or electronic format, in storage facilities that we own and operate ourselves, or that are owned and operated by our service providers.

7.2 We take reasonable steps to:

- Ensure that any personal information we hold or disclose about you is up to date, complete and correct; and
- Protect your personal information from misuse, interference, loss, unauthorised access, modification and disclosure using electronic and physical security measures such as:
  - (a) Securing our premises by requiring security codes to enter our office;
  - (b) Placing passwords and varying access levels on databases to limit access and protect electronic information;
  - (c) The use of firewalls, encryption, passwords and digital certificates;
  - (d) Providing locked cabinets and rooms for storage of physical records; and
  - (e) Requiring our staff to undertake privacy and data protection training.

7.3 We will destroy or delete any of your personal information which we no longer need to retain noting that we are required by law to retain certain information for a number of years after we have ceased providing the services. If you email us any information (including personal information), it is sent at your own risk as it may not necessarily be secure against interception.

## **8. Accessing and correcting personal information**

- 8.1 Personal information may be corrected when you attend our office or otherwise interact with us in any way and we will contact you if we become aware that your personal information is no longer correct.
- 8.2 On your request, except to the extent that we are lawfully able to refuse such a request, we will provide you with access to personal information that we hold about you. All requests about personal information that we hold should be made by email or in writing to us (see clause 12 of this Policy for our contact details). We will try to respond to your request within a reasonable period.
- 8.3 If you satisfy us that personal information that we hold about you is misleading, inaccurate, out of date or incomplete, except to the extent that we are lawfully able to refuse such a request, we will correct the personal information that we hold about you. If it is reasonable and practicable to do so, we will give you access to your personal information in the manner that you request. We do not generally charge for providing such access but may do so in certain circumstances.
- 8.4 In the event that we deny access to or refuse to correct your personal information that we hold, we will provide you with written reasons and the mechanisms available to complain about such refusal.

## **9. Third party websites**

When you leave our website, you will be going to websites that are beyond our control. Our Policy does not apply to third party websites. Our Policy only governs the handling of your personal information by this firm. We encourage you to read the privacy policies of third party websites before disclosing any personal information.

## **10. Changes of Policy and complaints**

We may amend this Policy from time to time without notice to you. The revised Policy will take effect when it is uploaded on our website. If you believe that we have breached our privacy obligations under the Act, you can make a complaint by emailing or writing to us (see clause 12 of this Policy for our contact details). We will attempt to complete our investigation and resolve your complaint within 14 days from the date you lodge your complaint. If we think it will take longer to resolve your complaint, we will inform you. If we do not resolve your complaint to your satisfaction or you are dissatisfied with the action we have taken, you can make a complaint to the Office of the Australian Information Commissioner. For further information about how to do this, please contact the Office of the Australian Information Commissioner on 1300 363 992 or visit [www.oaic.gov.au](http://www.oaic.gov.au).

## **11. Meanings**

In this Privacy Policy (Policy):

- 11.1 a reference to us, our or we is to the applicable partner of Johnson & Mongan.
- 11.2 Act means Privacy Act 1988.

- 11.3 Johnson & Mongan means Johnson & Mongan Chartered Accountants ABN 47 137 851 079.
- 11.4 Engagement letter means the letter of engagement issued by us outlining the services to be provided to us.
- 11.5 Personal information means information (including an opinion) about an individual whose entity is apparent or can reasonably be ascertained from the information whether true or not and whether or not recorded in a material form;
- 11.6 Sensitive information has the meaning given by the Act and includes personal information which relates to an individual's racial or ethnic origins, religious beliefs or affiliations, trade association, trade union membership, sexual orientation, criminal record and information as to an individual's health or biometric information.
- 11.7 Website means all of the pages located on the website you are currently viewing, being [www.jmca.com.au](http://www.jmca.com.au) which is operated and maintained by Johnson & Mongan.

## **12. Contact us**

If you have any queries in respect of our Policy or to request access to your information or make a complaint, please contact us by email or in writing.

Version A: 4 September 2023

**Johnson & Mongan**

**Chartered Accountants**

**Level 1, 41 Crescent Avenue, TAREE NSW 2430**

**T: 02 6552 1777**

**E: [accounting@jmca.com.au](mailto:accounting@jmca.com.au)**