

PRIVACY NOTICE OF PRITCHARD, BIELER, GRUVER & WILLISON, PC

Your Privacy is Important to Us

We highly value your trust and confidence in us and want to assure you that your personal information is kept completely confidential by us. As a Certified Public Accounting firm, we are bound by and adhere to the professional standards of confidentiality of your information. This Privacy Notice explains the policies and practices of Pritchard, Bieler, Gruver & Willison, P.C. and its affiliate entities regarding your personal information, including, what information we collect about you, the limited times when we may share it with others, and how we protect your privacy.

In order to use the PBGW Portal or the PBGW website, you must review these policies. By using the PBGW Portal or visiting the PBGW website, you agree to be bound by the terms and conditions of this Privacy Notice and by the terms and conditions of the PBGW End User License Agreement (“EULA”), which is published at www.pbgw.com.

Sources of Nonpublic Personal Information We Collect

We collect certain nonpublic personal information about you – but only when that information is provided by you or is obtained by us with your authorization. We use the information that you provide to conduct audits, prepare income tax returns, provide financial planning services to you (at your request), and/or perform other procedures that you engage us to perform.

Examples of sources from which we collect information include—

- interviews and phone calls with you,
- letters and emails from you,
- information and/or documents provided by you through the PBGW Portal,
- information and/or documents provided by you through the PBGW website,
- tax return or financial planning organizers,
- financial history questionnaires,
- information and/or documents we receive from others that you have authorized to be sent to us, and
- other documents provided by you on behalf of yourself, your family, or your company/organization.

In addition, the PBGW Portal and PBGW website automatically collect certain anonymous information about our visitors. This information does not personally identify any visitor and is used for internal evaluation and to track usage.

Parties to Whom We Disclose Information

As a general rule, we do not disclose personal information about our clients or former clients to anyone. However, to the extent permitted by law and any applicable state Code of Professional Conduct, certain nonpublic information about you may be disclosed in the following situations:

- To comply with a validly issued and enforceable subpoena or summons or otherwise as required by law.
- As necessary during the course of our firm’s confidential peer review (review of our system of internal control and practices) required in order to maintain membership and good standing with the American Institute of Certified Public Accountants In the course of a review of our firm’s practices under the authorization of a state or national licensing board, or as necessary to properly respond to an inquiry or

- complaint from a state or national licensing board or organization.
- To provide workpapers or specific information to assist you in complying with industry-specific federal and state regulations and requirements.
- In conjunction with a prospective purchase, sale, or merger of all or part of our practice, provided that we take appropriate precautions (for example, through a written confidentiality agreement) so the prospective purchaser or merger partner does not disclose information obtained in the course of the review.
- As a part of any actual or threatened legal proceedings or alternative dispute resolution proceedings either initiated by or against us, provided we disclose only the information necessary to file, pursue, or defend against the lawsuit.
- To provide information to affiliates of the firm and nonaffiliated third parties who perform services or functions in conjunction with our services to you (for example, payroll services provided at your request through an affiliated entity) or our operational needs (for example, engaging secure, online portal services to exchange confidential information with you, document shredding services and computer consultants to increase the efficiency of our computer processing systems).

Confidentiality and Security of Nonpublic Personal Information

Except as otherwise described in this notice, we do not disclose nonpublic personal information to any outside party without your authorization. We restrict access to nonpublic personal information about you to employees of our firm and other parties who must use that information to provide services to you. We have always insisted that any such information that needed to be disclosed for a business purpose be considered confidential and not used for any purpose other than the specific business need. Their right to further disclose and use the information is limited by the policies of our firm, applicable law, the AIPCA Code of Professional Conduct, and nondisclosure agreements where appropriate. We also maintain physical, electronic, and procedural safeguards in compliance with our professional standards to guard your personal information from unauthorized access or alteration.

Use of Cookies

We may use “cookies” on our websites to personalize and enhance your website visits. A cookie is a text file that is placed on your hard drive by our web server. Cookies are uniquely assigned to a computer and your computer will only allow a specific web server to access their cookies. Cookies provide a convenience by saving you time on subsequent visits and personalizing your web experience. For example, when you return to the PBGW website, cookies enable us to remember information from prior visits and cookies may save data such as name, password, user-name, screen preferences, and pages viewed.

You have the right to delete cookies placed on your hard drive, which will erase the data automatically saved during your visit. However, that will mean that our sites will not recognize you when you return. You may also modify your web browser to notify you before accepting cookies, or to decline all cookies.

Links to Other Web Sites

The PBGW Portal or PBGW website may contain links to other sites that are not owned or controlled by PBGW. We are not responsible for the content or privacy practices of other sites. Please review the privacy notices of such sites before providing any personal information to them. This Privacy Notice applies only to the PBGW Portal and PBGW website.

Opt Out Provision

If, at any time in the future, it is necessary to disclose any personal information in a way that is inconsistent with this privacy notice, we will give you advance notice of the proposed disclosure so that you will have the opportunity to opt out of such disclosure.

Updates

We reserve the right to change this Privacy Notice and terms of the EULA at any time without notice. Any changes to this Privacy Notice or the EULA shall be posted in this page and shall be effective immediately upon posting. If you do not agree to be bound by the policies and practices contained in this Privacy Notice or by the EULA, you may not use the PBGW Portal or PBGW Website. Please visit this page and check the Privacy Notice then in effect on a periodic basis.

In Closing

Thank you for allowing us to serve your accounting, auditing, tax, and financial planning needs. We value your business and are committed to protecting your privacy. We hope you view our firm as your most trusted advisor, and we will work to continue earning your trust.

Please call our firm at 215-997-6700 if you have any questions regarding this Privacy Notice or if we can be of further assistance.

Last Revision Date

This Privacy Notice was last revised on December 28, 2017.