



## Privacy Policy

Financial Reporting Specialists Pty Limited (FRS) is bound by the Australian Privacy Principles ("APP" or "Principles") as set out in the Privacy Act 1988.

The following Privacy Policy explains how FRS collects, stores, manages and distributes personal information.

### What personal information is collected?

- a) From time to time FRS will collect the personal information of Key Management Personnel and Directors of our clients. The types of personal information collected may include:
- Name
  - Date of birth
  - Gender
  - Job title
  - Business contact details
  - Professional qualifications
  - Current and past roles or titles
  - Current and past employers
  - Any other information that may be required for inclusion and disclosure within the financial reports that FRS prepare
- b) FRS may collect the personal information of individuals who attend FRS hosted training, participate in FRS sponsored events or subscribe to FRS produced material. The types of personal information collected may include:
- Name
  - Job title
  - Business contact details

### How is personal information collected?

FRS collects information in a number of ways, including:

- clients providing personal information to FRS in the course of normal business activities and the information may be provided verbally or in writing
- clients providing personal information to FRS in the form of 'Disclosures' that are required for the preparation of financial reports

- individuals providing personal information when they elect to attend FRS hosted training, participate in FRS sponsored events or subscribe to FRS produced material or seek further information from FRS
- on occasions, third parties may refer individuals to FRS and in so doing the third party may provide the individuals' personal information

### Data controllers and data processors

FRS is the entity responsible for the collection and/or use of personal data on its clients, prospects and employees and it uses such data in the course of its normal business operations.

FRS has contractual arrangements with Accurri Pty Limited (Accurri) under which Accurri provide SAAS technology and hosting services and they do so in accordance with their privacy and information security policies.

Microsoft also acts as a data processor as it provides a hosted solution for FRS email services. Information may also be securely stored using Microsoft Share point and Dropbox. Further information regarding Accurri, Microsoft and Dropbox privacy can be found at:

- <https://accurri.com/policies>
- <https://privacy.microsoft.com>
- <https://www.dropbox.com/privacy>

### Why is personal information collected?

FRS requires personal information in order to provide the services for which it is engaged.

Personal information is required by FRS:

- to facilitate effective communication between clients, prospective clients and FRS staff
- as it may need to be included in the financial reports that FRS is engaged to prepare

### Is personal information shared?

FRS does not rent, sell, share or otherwise distribute any data that it controls, except where such data:

- is stored for legitimate purposes by one of our previously identified data processors, or
- is disclosed in a client's financial report that FRS has been engaged to prepare and such disclosure is authorised by the client, or
- is required to be disclosed by law

### How is personal information stored and retained?

Information, including personal information, that is provided to FRS will be treated in the strictest confidence.

We retain information for as long as is required to fulfil our obligations under a client engagement, or as long as required by law.

### Rights in relation to personal data

Individuals may request a copy of the personal information held about them. If there is a belief that any personal data held by FRS is incorrect or incomplete, the individual may request to:

- see their information
- have their information corrected
- have their information deleted

All requests related to personal information should be directed via email to:

The Privacy Officer  
Financial Reporting Specialists Pty Limited  
email: [reception@frs.com.au](mailto:reception@frs.com.au)

FRS will respond to you as soon as possible (usually within 10 business hours) via email.

If the personal information which is the subject of a request was provided to FRS by a third party (i.e. an employer), FRS may advise the third party of the request.

### Breach or suspected breach

If personal information security is breached, or if a breach is suspected, FRS will notify all affected clients and relevant authorities at the earliest opportunity and we will, as a matter of priority, take all necessary corrective action.

### Complaint

Where an individual believes FRS has handled their personal information inappropriately the individual can email a complaint to:

[reception@frs.com.au](mailto:reception@frs.com.au)

The FRS team will investigate the complaint and work to resolve the concern.

If the individual remains unsatisfied with the FRS handling of the matter, the individual should contact the Office of the Australian Information Commissioner and register a complaint.