

Lidgerwoods Accountants (LA) Privacy Policy

Purpose

The purpose of the Privacy Policy is to provide guidance to employees regarding Lidgerwoods Accountants obligations and processes around the collection and retention of personal information for clients, suppliers and employees.

Application

This policy applies to all employees of Lidgerwoods Accountants.

Policy

Your right to privacy

Lidgerwoods Accountants (LA) respects your privacy and is committed to treating the personal information we collect in accordance with the Australian Privacy Principles in the Privacy Act 1988 (Cth) (Privacy Act) and the subsequent 2012 and 2016 amendments (Mandatory Data Breach Notification), The General Data Protection Regulation (GDPR) and the APES 110 Code of Ethics for Professional Accountants.

This policy outlines the obligations LA has in managing the personal information we hold about our clients, potential clients, contractors and others. This includes information such as your name, email address, identification number, or any other type of information that can reasonably identify an individual, either directly or indirectly. This policy is not intended to, nor can it, replace the provisions Acts themselves. The Privacy Policy does not apply to acts or practices that are directly related to employee records of current or former employees. If you would like further information on this privacy policy, you may contact us at info@lidgerwoods.com.au

Personal information we collect

As a provider of accounting and advisory services it may be necessary, and in some cases be a legislative and regulatory requirement, for us to collect and hold detailed personal information. In general, the main types of personal information we collect and hold include (but is not limited to):

- Names
- Contact details
- Gender
- Dates of Birth
- Employment details and employment history
- Tax File Numbers
- Details of your financial circumstances, including bank account details, your assets and liabilities (both actual and potential), income, expenditure, insurance cover and superannuation
- Health information (for some types of insurance cover)
- Details of your investment preferences and aversion or tolerance to risk (if a wealth advisory client)

We will not collect any personal information about you except when you have knowingly provided that information to us or authorised a third party to provide that information to us.

How we use your personal information

LA acknowledges that your personal information is highly confidential and to this end the information collected by us will only be used for the purpose in which it was collected unless you have consented to it being used for another purpose or if the secondary purpose for which the information is being used or disclosed is related to the primary purpose and you would reasonably expect such use or disclosure. This may include to:

- provide you with products and services during the usual course of our business activities;
- administer our business activities (including invoicing, account management and recruitment);

- manage, research and develop our products and services;
- provide you with information about our products and services, invite you to events or distribute articles or publications;
- communicate with you by a variety of measures including, but not limited to, by telephone, email, SMS or mail; and
- Investigate any complaints.

You have a right not to provide information that can identify you. If, however, you withhold your personal information, it may not be possible for us to provide you with our products and services, or alternatively, may affect the adequacy or appropriateness of advice or services provided.

If there is a change of control in our business or a sale or transfer of business assets, we reserve the right to transfer to the extent permissible at law our user databases, together with any personal information and non-personal information contained in those databases.

How we collect your personal information

LA may collect personal information from you in a variety of ways, including when you interact with us electronically or in person. This includes, but is not limited to, when you provide feedback, when you provide information about your personal or business affairs, change your content or email preference(s), respond to surveys and/or promotions, provide financial or credit card information, or communicate with LA and its agents.

We may also receive personal information from third parties and where this is the case, we will protect it as set out in this Privacy Policy. You have a right to refuse us authorisation to collect information from a third party.

Sometimes you may provide us with someone else's personal information, e.g. other members of your family group. You must not provide that information to us unless you have their consent to do so. You should also take reasonable steps to inform them of the matters set out in this Privacy Policy.

Sensitive information

Some of the personal information is "sensitive information" as defined by the Privacy Act. Sensitive information includes health information, information about your race, ethnic origin, political opinion, religion, trade union or other professional or trade association membership, sexual preference(s) and criminal record. We will only collect this information as permitted under the Privacy Act.

Sensitive information will be used and disclosed only for the purpose for which it was provided or a directly related secondary purpose, unless you agree otherwise, or where certain other limited circumstances apply (e.g. where required by law).

Unsolicited personal information

There may be times when we receive personal information that we do not solicit. If this occurs, we will determine if you have given your consent and the information is necessary for us to provide our services, or whether the collection is required or authorised by or under an Australian law or a court/tribunal order. If it is, then the information will be dealt with in accordance with the Australian Privacy Principles as if the information had been solicited.

If it is determined that you have not consented to the information being disclosed to us and that there is no requirement at law for us to collect that information, we will destroy or de-identify the information as soon as practicable, provided it is lawful and reasonable to do so.

Disclosure of personal information

In providing our services we may need to disclose personal information to a third party. This will be done to the extent that it is permitted by law and set out in this Policy.

Examples of the types of third parties we may disclose personal information to include:

- companies or individuals contracted to assist us in providing services or who perform functions on our behalf (such as mailing houses, specialist consultants, barristers and solicitors, contractors or temporary employees to handle peak period workloads, information technology service providers, superannuation fund trustees, insurance providers, fund managers, SMSF auditors, market research organisations and other product providers)
- courts, tribunals and regulatory authorities, as required or authorised by law and in accordance with the Code of Ethics for Professional Accountants
- auditors or compliance officers, as required by Law or Professional Associations
- anyone else to whom you consent, such as banks, accountants and other financial institutions.

The Corporations Act has also provided the Australian Securities and Investments Commission with the authority to inspect certain personal information that is kept on our files about you. Where such an inspection takes place, this may involve the disclosure of your personal information to representatives of the Australian Securities and Investments Commission.

Where you engage us to attend to your tax affairs we will assume (unless you advise otherwise) that you have specifically authorised us to deal directly with the Australian Tax Office (the “ATO”), or other taxation agency in a foreign jurisdiction regarding day to day type matters. If, in the course of our dealings with these bodies, they request information regarding you that we believe is outside of the scope of our authority, e.g. Tax Office audit, we will request your specific authority before complying with the relevant request.

If we are required by law to disclose information about you or your organisation, we must co-operate fully. However, where it is possible and lawful for us to do so, we will advise you that the information has been disclosed.

Security of your personal information

LA is committed to ensuring that the information you provide to us is stored securely. In order to prevent unauthorised access or disclosure, we have put in place suitable physical, electronic and managerial procedures to safeguard and secure information and protect it from misuse, interference, loss and unauthorised access, modification and disclosure.

Our employees are required to respect the confidentiality of personal information and the privacy of individuals, and privacy and data protection training is undertaken. As part of that training, all employees are required to read this policy and understand their obligations in regard to personal information. Each year all employees are required to acknowledge that they have complied with all aspects of this policy and kept themselves abreast of any changes to this policy.

Where we employ data processors to process personal information on our behalf, we only do so on the basis that such data processors comply with the requirements under the Australian Privacy Act and have adequate technical measures in place to protect personal information against unauthorised use, loss and theft.

The transmission and exchange of information made by you is done so at your own risk. We cannot guarantee the security of any information that you transmit to us, or receive from us. Although we take measures to safeguard against unauthorised disclosures of information, we cannot assure you that personal information that we collect will not be disclosed in a manner that is inconsistent with this Privacy Policy.

Retention of your personal information

We will retain your personal information only as long as necessary to fulfil the purpose for which it was collected, as required by law and the Australian Privacy Principles, or in accordance with our documentation retention policies.

Hosting and International Data Transfers

Depending on the nature of the engagement or circumstances of personal information collection, we may disclose your personal information to entities overseas to fulfil the purpose for which the personal information was collected or related purpose in accordance with the Privacy Act.

The hosting facilities for our website are situated in Australia. We may also store, process or back up your personal information on servers that are located overseas (including through third party service providers). Data Transfers to any overseas countries will be protected by appropriate safeguards, including one or more of the following: the use of standard data protection clauses adopted or approved by the European Commission which you can obtain from the European Commission Website.

You acknowledge that personal data that you submit for publication through our website or services may be available, via the internet, around the world. We cannot prevent the use (or misuse) of such personal data by others.

There will be circumstances in which the disclosure of the information is required or authorised by Australian law or a court/tribunal order, the Code of Ethics for Professional Accountants, or CPA Australia as part of their quality review program or where you have given your direct consent to disclose it.

Access to your personal information

You may request details of personal information that we hold about you in accordance with the provisions of the Privacy Act 1988 (Cth). If you would like a copy of the information which we hold about you or believe that any information we hold on you is inaccurate, out of date, incomplete, irrelevant or misleading, please email us at info@lidgeerwoodscom.au.

We will require you to verify your identity and to specify what information you require.

We reserve the right to refuse to provide you with information that we hold about you, in certain circumstances set out in the Privacy Act or any other applicable law. If access is denied we will explain the reason why it is denied.

We endeavour to respond to your request for details of personal information we hold, however you should anticipate that it may take some time to process your request as there may be a need to access the information from our archives.

We endeavour to provide you with details of personal information we hold free of charge, however we reserve the right to charge you a fee for providing you with the information. If we propose to charge a fee we will advise you in advance.

Keeping personal information up to date

We endeavour to ensure that the personal information we hold is accurate, complete and up-to-date. Changes inevitably are required and unfortunately errors do occur from time to time. You should contact us immediately in order to advise us of any changes to the personal information we hold about you.

Website & Cookies

When you visit our website

When you come to our website (www.lidgeerwoodscom.au) we may collect certain information such as browser type, operating system, website visited immediately before coming to our site, etc. This

information is used in an aggregated manner to analyse how people use our site, such that we can improve our service. We may also collect personal information through subscription applications, event registration and emails. You are not required to provide personal information via our websites, however you may choose to do so in order to receive communications on our services, apply for an employment position or receive invitations to events. Information collected via our digital marketing activities is treated in accordance with this Privacy Policy.

Cookies

We may from time to time use cookies on our websites. Cookies are very small files which a website uses to identify you when you come back to the site and to store details about your use of the site. Cookies are not malicious programs that access or damage your computer. Most web browsers automatically accept cookies but you can choose to reject cookies by changing your browser settings. However, this may prevent you from taking full advantage of our websites. Our websites may from time to time use cookies to analyse website traffic and help us provide a better visitor experience. In addition, cookies may be used to serve relevant advertisements to website visitors through third party services such as Google AdWords. These advertisements may appear on our websites or other websites you visit.

Third party sites

Our websites may from time to time have links to other websites not owned or controlled by us. These links are meant for your convenience only. Links to third party websites do not constitute sponsorship or endorsement or approval of these websites. Please be aware that LA is not responsible for the privacy practices of other such websites. We encourage our users to be aware, when they leave our website, to read the privacy statements of each and every website that collects personal identifiable information.

Changes to Privacy Policy

Please be aware that this policy may be updated as and when required, for example, to take into account new laws, changes to our operations and practices, changes in the business environment and technology. We may modify this Policy at any time, in our sole discretion and all modifications will be effective immediately upon our posting of the modifications on our websites. Please check back from time to time to review our Privacy Policy.

This policy was last updated July 2025.

Complaints about privacy

If you have any complaints about our privacy practices, please feel free to send in details of your complaints to info@lidgeerwoods.com.au. We take complaints very seriously and will respond shortly after receiving written notice of your complaint. If you would like access to your personal information, or have any questions about privacy-related issues, you should contact our office via email at info@lidgeerwoods.com.au.