



**2<sup>nd</sup> January 2019**

## **PRIVACY NOTICE**

### **GENERAL OBLIGATIONS**

Data Protection Legislation requires that personal data be held securely and no longer than is necessary.

### **HOW DATA IS HELD**

Information we hold in respect of clients is held in both paper (hard copy) format and electronic (digital) format.

### **WHAT DATA IS HELD**

Where you are a client of the practice we generally hold, in either or both formats, information received or created to enable us effect the delivery of professional services to our clients which information can include all or any of the following:-

1. Communication addresses and numbers, both hard copy and electronic.
2. Registration numbers, marital status and dates of birth.
3. Criminal Justice (Money Laundering and Terrorist Financing) Act 2010 identification documentation.
4. Client legal structure whether, sole trader, partnership or limited company, and documents/information to the ownership, structure or operation of the entity.
5. Returns made on the clients behalf to various authorities, together with supporting accounts workings and copy documentation.
6. Copy correspondence, communications, submissions and underlying workings, computations and documents created to communicate with or make an application, at your request, to a third party, on your behalf.

### **STAUTORY OBLIGATIONS – RETENTION OF RECORDS**

Section 886 of the Taxes Consolidation Act 1997 requires the retention of financial records for a **minimum period of six years**. The retention periods for some other taxes, Capital Gains Tax, Value Added Tax, Capital Acquisitions Tax etc. can be longer and the information required to be retained may depend on the nature of a transaction in the future.

Section 285 of the Companies Acts 2014-2017 requires that companies retain financial records for a minimum period of 6 years, from the date of the last completed statement of accounts.

### **COMPLIANCE**

To ensure compliance with our obligations regarding the confidential nature of our clients information, the handling and retention of that information, we:-

- a) Retain current records within the retention period or those we deem necessary for future retention and those awaiting destruction are indexed and stored securely within our premises. Digital records are retained for longer periods to assist with any possible future enquiries or queries unless we are requested, by the client, to destroy all or specific records.
- b) We periodically engage the service of an external industrial confidential shredding service to destroy paper records after the legally required retention period has expired.
- c) Electronic (digital) records are protected by means of system passwords, firewall and anti-virus software. A back up procedure is in operation for computer held data, including offsite back up.
- d) Where we provide audit services the information produced to form the basis of our opinion is the property of the firm and is retained for the minimum required period of 6 years or longer where deemed appropriate by the firm.
- e) Information on computer screens and manual files are hidden from callers to our offices and separated from the public access areas.

- f) All reasonable measures are taken to ensure that our staff are made aware of the organisations confidentiality measures and renew those confirmations on a regular basis.
- g) All waste papers, printouts etc are disposed of carefully.

#### **HOW WE USE YOUR DATA**

We use your data/information where it has been provided to us or created by us, as follows:-

##### ***CLIENT INFORMATION***

- To provide the client with professional advice and services.
- To respond to queries from you, or other bodies you have authorised us to communicate with, on your behalf.
- To sign you up to receiving any accounting or taxation updates or newsletters where you are an existing client.
- To promote our range of services. You may at any stage "opt out" of your option to receive such information on accounting, financial, taxation or promotional material, by choosing to "Unsubscribe" in response to any e-mail. We will process your option to "opt out" upon receipt of your request without question and as soon as possible after receipt of such request.
- Where you are a client of O'Donovan Lavin we will process your personal data in accordance with our Terms of Engagement which will have been received by you at the outset of our engagement with you.
- We will process your personal data on the basis of consent in circumstances where you have voluntarily provided your personal data to us for a particular reason. It is important to note that where we process your personal data on the basis of consent, you may withdraw this consent at any time. This will not however affect the processing of any data acquired from the date of your original consent to the date of such withdrawal.
- We will not process personal data obtained for any reason other than that for which it has been provided, unless we are required to do so by law. You may visit or browse our website without providing us with any personal data and this will not affect your ability to view our website.

##### ***POTENTIAL EMPLOYEES***

If you are a potential future employee or where you have forwarded an application for employment we will review the information to ascertain your suitability for an employment position and to contact you for this purpose.

##### ***OTHER CONTACTS***

We use your information, which is generally restricted to your e-mail address, to communicate information or updates of a financial, accounting or taxation nature which may be of interest to you, your clients or colleagues.

- To promote our range of services.
- You may at any stage "opt out" of your option to receive such information by choosing to "Unsubscribe" in response to any e-mail. We will process your option to "opt out" upon receipt of your request without question and as soon as possible after receipt of such request.

#### **RESTRICTIONS USE OF YOUR DATA**

We will **not** use your data for any of the following:-

- a) To create a database or individual listing for sale to a 3<sup>rd</sup> Party or for use by a 3<sup>rd</sup> Party.
- b) For marketing or analytical analysis by any 3<sup>rd</sup> Party.
- c) We will not share your data with any 3<sup>rd</sup> Party unless with your consent.

## **YOUR RIGHTS**

You have the following rights under GDPR.

1. Access – you have the right to request a copy of the personal data that we hold about you together with any other information about our processing of that personal data.
2. Correction – you have the right to request that any inaccurate data which is held by us, about you, is corrected or if the information which we hold is not correct you may request that we update the information such that the information is complete and correct.
3. Deletion – you have the right to request us to delete personal data that we hold about you. This is sometimes referred to as the “right to be forgotten”.
4. Processing – you have the right to request that we no longer process your personal data for particular purposes, or if you object to our processing of your personal data for any particular purposes.
5. Data – you have the right to request us to provide you or a third party nominated by you, with a copy of your personal data in a format which is readable by commonly used machines/computers. In order to facilitate the exercise of any of the rights set out above we may be required to verify your identity. If you wish to amend, restrict or obtain a copy of your personal data you should in the first instance contact us at:

## **WARRANTY and DISCLAIMER**

When you submit any information via electronic means or otherwise, you are warranting that the information is accurate and correct and does not violate any obligation of confidentiality (or other legal or contractual obligation), break any law or applicable regulation or subject O’Donovan Lavin to any liability.

To the extent that receipt of any information violates the foregoing warranties or subject O’Donovan Lavin to any legal action or liability, you hereby agree to defend and hold harmless O’Donovan Lavin from all such legal action or liability.

## **AMENDMENTS TO THIS POLICY**

We may change this policy from time to time. Users should check this policy occasionally to ensure that they are aware of the most recent version which will apply.

## **GDPR OFFICER**

In order to comply with the GDPR requirements the firm has appointed a GDPR Officer who will be happy to deal with any of your requests, issues or complaints.

**Pat Lavin F.C.A.  
O’Donovan Lavin  
1 Mount Kennett Place  
Henry St.  
Limerick**

**Phone : 061-411000**

**E-Mail : pat@odonovanlavin.ie**