

Moore Stephens Privacy Notice

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1. Purpose of this notice

This Privacy Notice and the [Cookies Policy](#) describe how Moore Stephens Doeren Mayhew & Co., PC and its affiliates Moore Stephens Emerson GmbH Switzerland and Moore Stephens US Tax Services Limited as well as Doeren Mayhew & Co., P.C. (“Moore Stephens”, “we”, “us” or “our”) collects and uses Personal Data, in accordance with the General Data Protection Regulation (GDPR), the national Data Protection Legislation and any other applicable data protection law (collectively “Data Protection Law”).

2. Field of Application

It applies to Personal Data i) provided to us between you and us, both by individuals or by others as our client or prospect and ii), when using and browsing the following websites and its contents and applications that can be accessed via such websites or third-platforms (such as contact form, career tool, Facebook, etc.).

Website	Controller
moorestephensdm.com	Moore Stephens Doeren Mayhew, P.C. 305 West Big Beaver Road Troy, Michigan 48084-0231, USA contact@moorestephensdm.com Tel. +1 (248) 244 30 60
www.msemerson.com / emersontax.ch	Moore Stephens Emerson GmbH Seestrasse 160 CH-8002 Zürich Tel. +41 (0) 43 433 10 40 contact@msemerson.com
www.msustax.com	Moore Stephens US Tax Services Limited 150 Aldersgate Street UK-London EC1A 4AB, Tel. +44 (20) 7334 9191 contact@msustax.com
www.doeren.com	Doeren Mayhew, P.C. 305 West Big Beaver Road, Suite 200 Troy, MI 48084 USA Tel. +1 (888) 870-9873 contact@doeren.com

Words used with first letter capitalisation (e.g. Personal Data), unless otherwise defined in this policy, have the same definition and meaning as under the applicable Data Protection Law.

The use of the services on this website is provided exclusively for users over 16 years of age.

This Privacy Notice does not apply for our employee's or supplier's relationship. Data Protection regarding these Data Subjects is ruled by the respective agreement and in accordance with applicable local Data Protection Law.

3. About us and contact

Moore Stephens Doeren Mayhew, P.C. and Doeren Mayhew, P.C. are independent member firm of Moore Stephens North America, which is itself a regional member of Moore Stephens International Limited (MSIL). All the firms in MSIL are independent entities, owned and managed in each location. Their membership in, or association with, Moore Stephens International Limited should not be construed as constituting or implying any partnership between them.

Moore Stephens as a major accountancy and advisory firm, provides professional support to a broad range of individuals and entrepreneurs, large organisations and complex international businesses.

You find our contact detail under clause 1 above.

4. Personal Data

Personal Data is any information relating to an identified or identifiable living person.

Given the diversity of the services we provide to clients we may process many categories of Personal Data. By way of example, we could collect and process:

- contact and personal details (including name, address, date of birth, employer name, contact title, phone, email and other business or family contact details);
- business activities;
- family information;
- information about management and employees of clients;
- income, taxation and other financial-related details;
- investments and other financial interests;
- payroll details and other financial information.

For certain services or activities, and when required by law or with an individual's consent, we may also collect Special Categories of Personal Data, such as Sensitive Personal Data or Profilings. Examples of special categories include race or ethnic origin; political opinions; religious or philosophical beliefs; trade union membership; physical or mental health; genetic data; biometric data; sexual life or sexual orientation; and, criminal records.

5. Collection and Use of Personal Data

a) Performance of the contract according to art. 6 para. 1 sentence 1 lit. b GDPR

We will only collect such Personal Data that is necessary for us to perform our services and we ask our clients only to share such Personal Data as required for that purpose. Where we identify that a client has provided us with unnecessary Personal Data we will either return that information to its source or irrevocably delete it, taking into account our client's preference wherever possible.

Generally, we collect Personal Data from our clients or from third parties acting on the instructions of the relevant client. Examples of this collection include when:

- performance of pre-contractual or contractual duties
- we are contacted about our services;
- a proposal is requested from us in respect of the services we provide;
- our clients engage us to provide our services and also during the provision of those services;
- from third parties (e.g. agents of our clients, or from corporate entities who employ Data Subjects) and/or publicly available resources (e.g. Companies House).
- We provide a diverse range of professional services, of which more information can be [found here](#).

The legal basis for data processing is contract fulfillment (art. 6 para. 1 sentence 1 lit. b of GDPR).

b) Legitimate interests according to art. 6 para. 1 sentence 1 lit. f GDPR

1. Visiting our website

While browsing and using our websites as outlined above, information will be temporary saved on a so-called log file on our server / on the server of our provider. The browser of your (end-) device will send following information automatically:

- IP-address of the contacting device
- Date and time of server request
- URL of the accessed pages
- Referrer-UR
- Browser type and version and other information of your device

The above-mentioned data will be processed by the controller for the following purposes:

- Comfortable and smooth connection set-ups of the websites,
- Comfortable use of our websites,
- Evaluation of system security and stability
- Evaluation for statistical purposes
- Providing you with the most appropriate response to your request
- To enable Moore Stephens to deal with the services requested
- For recruitments
- Performance of professional expertise
- For fulfilment of the required operations

The legal basis for data processing is legitimate interest (art. 6 para. 1 sentence 1 lit. f) of GDPR. Our legitimate interest follows from our intent that our websites are user-friendly, information are continuously updated to meet the needs of our clients and website visitors and to fulfill our business interest to the best satisfaction of all parties.

2. Job application

You have the opportunity to apply for a job via some of our website. For this purpose, we collect at least the following data about you (mandatory fields):

- Title, name, first name
- E-mail address
- Telephone number
- Your preferred place of work
- A file with your application documents or the link to your LinkedIn profile.

We process this data for the purpose of the evaluation of your suitability for the advertised position or for the purpose of handling the application process. If an employee is hired, the data is transferred to HR and stored in your personnel file. Data processing within the framework of a respective employment relationship is regulated there.

If there is no employment, your data will be automatically deleted after 6 months after notification of the cancellation. If another applicant should cancel, we would allow us to contact you again. If you expressly agree to the storage in our database of interested parties, we will delete the data later at an agreed time.

This processing is therefore necessary to carry out pre-contractual measures on the basis of your job application (Art. 6 para. 1 sentence 1 letter b DSGVO).

3. E-Mail Communication or through a contact form on our website

If you contact us by e-mail, we will only use your voluntarily provided contact data, such as name and e-mail address, for the purpose of answering your inquiry. Please note that data exchange by e-mail is not secure. Especially with confidential information or sensitive personal data respectively personal data of special categories, we recommend an encrypted transmission path. Accordingly, we ask you to inform us if you wish to communicate with us in encrypted form.

Providing this information and contacting us by e-mail is voluntary.

This processing is therefore necessary to communicate with you (Art. 6 para. 1 sentence 1 letter b DSGVO).

4. Business driven activities

For our purpose to take our group of companies always one step ahead, we process your personal data as well for the following purposes:

- developing our businesses and services (such as identifying client needs and improvements in service delivery);
- monitoring the services we provide clients for quality control purposes, which may involve processing the Personal Data stored on the relevant professional file;
- managing risk in relation to client engagements and to the firm generally;
- maintaining and using IT systems, including security monitoring to identify harmful programs;
- hosting or facilitating the hosting of events;

c) Compliance with a legal obligation according to art. 6 para. 1 sentence 1 lit. c GDPR

As with any provider of professional services, we are subject to legal, regulatory and professional obligations. We will process Personal Data as necessary to comply with those obligations.

One example of such processing includes anti-money laundering activities such as carrying out searches (such as internet searches and sanctions lists) to identify politically exposed persons and heightened risk individuals and organisations, and to check that there are no issues that would prevent us from working with a particular client (such as sanctions, criminal convictions (including in respect of company directors), conduct or other reputational issues).

We are also to keep certain records to demonstrate that our services are provided in compliance with our legal, regulatory and professional obligations.

d) Consent according to art. 6 para. 1 sentence 1 lit. a GDPR

1. Newsletters

In certain limited circumstances, such as where a Data Subject has agreed to receive marketing communications from us, we may process Personal Data by consent. Where consent is the only basis upon which Personal Data is processed the relevant Data Subject shall always have the right to withdraw their consent to processing for such specific purposes.

It is our policy to only process Personal Data by consent where there is no other lawful basis for processing.

We use the so-called double opt-in procedure for sending out our newsletter, i.e. we will only send you a newsletter by e-mail if you have expressly confirmed this to us beforehand. You will receive a notification e-mail asking you to confirm the link contained in the e-mail. Only then have you given us your consent for the dispatch of the newsletter.

For sending the newsletters, we use the services of HubSpot. HubSpot also analyses our website. For this part of HubSpot's service, cookies are used. Therefore, please see our [Cookies Policy](#).

Our legitimate interest is to manage potential and existing clients and to provide them with marketing information.

For further information about HubSpot technology, please check the provider's privacy policy at <https://www.hubspot.com>.

For opt out use check <https://legal.hubspot.com/cookie-policy>.

2. Cookies and Website Analytics

For the use of cookies which might track your behavior on and off our website we will request your consent in the context of our [Cookies Policy](#).

3. Transfer of your Sensitive Data and / or Profile

The collection of data we have from you in order to provide our service consist of special categories of persona data such as sensitive data or a profile about you. Before we provide to third parties this kind of information, we will always ask you consent within the context of our engagement letters

6. Data retention

Data is stored for the following periods:

- Data processed based on statutory grounds, for the duration of the legal retention obligation period;
- Data processing which is necessary for the performance of a contract, for the duration of the contractual relationship and at maximum for legal data retention duty following termination of the contractual relationship, unless there is a legal hold;
- Data processed in order to protect our legitimate interests may be processed at a maximum of the legal data retention duty following termination of any legal relationship, unless there is a legal hold;
- Job application documents, if no employment contract was concluded, will be deleted and/or destroyed six months after the start of the successful candidate;
- Information that is no longer necessary and for which there is no legal retention obligation will be destroyed after the purpose and justification becomes invalid;

Other records, which are not required to be retained as part of our professional services, will be kept for a period of time depending on:

- the type, amount and categories of Personal Data we have collected;
- the requirements of our business and the services we provide;
- the purposes for which we originally collected the Personal Data;
- the lawful grounds upon which we based our processing;
- any relevant legal or regulatory obligations;

whether the purpose of the processing could be reasonably fulfilled by other means.

All Personal data not to be kept as outlined above will be deleted when the purpose and or the justification reason for processing has discontinued.

We continually review our data retention policies, and we reserve the right to amend the above retention periods without notice.

7. Data Security

We take the security of all the data we hold very seriously. We have a framework of policies, procedures and training in place covering data protection, confidentiality and security and regularly review the appropriateness of the measures we have in place to keep the data we hold secure.

We have put in place appropriate security measures to prevent Personal Data from being accidentally lost, used or accessed in an unauthorised way, altered or disclosed. This is not only in accordance with our obligations under GDPR, but also in accordance with our regulatory obligations of confidentiality.

In addition, we limit access to Personal Data to those employees, agents, contractors and other third parties who have a business need to know, and our IT systems operate on a 'least privileged' basis by default. Third parties will only process Personal Data on our instructions and they are subject to a duty of confidentiality.

We have put in place procedures to deal with any suspected data security breach and will notify any affected Data Subject and any applicable regulator of a suspected breach where we are legally required to do so.

In some circumstances we may anonymise or pseudonymise Personal Data so that it can no longer be associated with the Data Subject, in which case we may use it without further notice.

8. Location and Data transfers

The data that we collect from you may be processed in, transferred to, and/or stored at a location inside the European Economic Area ("EEA"), European Union ("EU"), Switzerland, UK and USA. As a general rule, we will share Personal Data with third parties, only where we are required by law, where it is necessary to administer our relationships between clients and Data Subjects, or where we have another legitimate interest in doing so.

We are part of a global network of firms and accordingly Personal Data may be transferred to other member firms of the Moore Stephens International network. This may result in Personal Data being transferred outside the countries where we and our clients are located. This includes to countries outside the country of the Controller and to countries that do not have laws that provide specific protection for personal data. All Personal Data will be provided with adequate protection and all transfers of Personal Data outside the country of the Controller are done lawfully. Where we transfer Personal Data outside of a country to a country not determined by the European Commission or the respective Data Protection Authority as providing an adequate level of protection for Personal Data, subject to us having taken all steps required by the applicable Data Protection Laws relating to the transfer of personal data abroad. In any case we ensure that adequate safeguards are in place as required by applicable laws before we transfer, store or locate your data abroad.

Please also [see here](#) for a list of firms and countries in which member firms of the Moore Stephens International network operate. We will also share Personal Data with other entities within our group, subject to safeguards to achieve or maintain an adequate data protection level.

We will also share Personal Data with third-party service providers. For example, we use third parties to provide:

- our IT and cloud services, and to operate and manage these services;
- professional advisory services (including our auditors, legal, consulting);
- administration services (including translation);
- marketing services;
- banking services.

All of our third-party service providers are required to take commercially reasonable and appropriate security measures to protect your personal data. We only permit our third-party service providers to process your personal data for specified purposes and in accordance with our instructions.

There will be no other transfer of personal data to third parties for purposes other than those listed in this Privacy Notice.

9. Your Rights and Responsibilities

a) A Data Subject's duty to inform us of changes

It is important that the Personal Data we hold about is accurate and current. Should your personal information change, please notify us of any changes of which we need to be made aware by contacting us, either through your usual contact at Moore Stephens or by using one of the means set out at the end of this privacy notice.

b) A Data Subject's rights in connection with Personal Data

The rights of the persons concerned are governed by the applicable Data Protection Laws. Depending on the applicable law, the persons concerned may assert the following rights:

- a) to request transparent information about your personal data processed by us. In particular, information pursuant to Art. 15 GDPR or Art. 8 DPA (CH) which may contain information on:
 - confirmation from us whether your personal data is or is not being processed;
 - purpose of the processing and the justification reason;
 - category of personal data;
 - the categories of recipients to whom your information has been or will be disclosed;
 - the planned storage time;
 - the existence of a right to rectification, cancellation, restriction of processing or opposition;
 - the existence of a right of appeal;
 - the origin of your data, as far as these were not collected with us;
 - the existence of automated decision making, including profiling and, where appropriate, meaningful information on its details; for the time being, we do not use purely automated decision-making procedures. If we should nevertheless use such a procedure in individual cases in the future, we will inform you of this separately, provided that this is legally prescribed;
 - right to request information about the source from which we obtained your personal data for processing.
- b) to demand immediate correction of incorrect or complete personal data stored by us (Art. 16 GDPR, Art. 5 para. 2 DPA (CH)).
- c) to demand the deletion of your personal data stored with us, unless the processing is (Art. 17 GDPR, Art. 15 DPA (CH))
 - necessary in relation to the purposes for which they were collected or otherwise processed;
 - based on another legal ground than consent and/or processed lawfully;
 - based on dominant private interest and such domination could be demonstrated to the data subject;
 - subject of a legal hold or legal compliance.
- d) to demand the restriction of the processing of your personal data (i) if you dispute the accuracy of the data, (ii) if the processing is unlawful, but you oppose the erasure and you request the restriction of use instead, (iii) if we no longer need the data, but you need it to assert, exercise or defend legal claims or (iv) if you have filed an objection against the processing pursuant to Art. 21 GDPR (Art. 18 GDPR, Art. 15 DPA).
- e) to receive your personal data that you have provided to us in a structured, current and machine-readable format or to request its transfer to another person responsible (Art. 20 GDPR).
- f) to revoke your consent to this Privacy Declaration, and/or request deregistration and deletion from our Website (in case of RSS Feed) or by unsubscribing to our newsletter. Such revocation of consent will neither apply to existing transactions between us nor to processing activities that

were not subject to your consent, e.g. in case of our prevailing legitimate interest that we have in the processing of the data.

- g) to object at any time to the processing of your data where the processing is for the performance of a task carried out in the public interest (Art. 6 lit. e GDPR) or on the basis of legitimate interests pursued by the controller or a third party (Art 6 lit. f GDPR), if there are reasons for this arising from your particular situation. This also applies to profiling. If you object, we will no longer process your personal data, unless we can prove compelling reasons worthy of protection for the processing, which outweigh your interests, rights and freedoms, or the processing serves to assert, exercise or defend legal claims (Art. 21 GDPR).
- h) to object at any time to our processing of your personal data for direct marketing purposes; you have the right to object to receiving advertising; this applies also to profiling, insofar as it is connected with such direct advertising.
- i) to request access to and delete their child's personal information by logging on to the child's account. Parents will need their child's username and password. Or parents request access to, change, or delete their child's personal information by sending an email to us.

10. Withdrawal of consent according to art. 77 GDPR

Where we process Personal Data based on consent, individuals have a right to withdraw consent at any time. However, as noted above, we do not generally process Personal Data based on consent.

To withdraw consent to our processing of your Personal Data please e-mail us at dataprotection@moorestephensdm.com or, to stop receiving an email from a Moore Stephens marketing list, please click on the unsubscribe link in the relevant email received from us.

11. Contacting us to exercise a right

If any individual would like to exercise the above rights please contact us by sending an email or by one of the means set out at the end of this privacy notice. We may charge for a request to access details of Personal Data, if permitted by law. If a request is clearly unfounded, repetitive or excessive we may refuse to comply with that request.

Please note that we will not provide copy documents if we are contacted by Data Subject seeking access to their Personal Data. We will comply with this request in another way, usually by providing a newly created document listing the information we are required to provide under Data Protection Law.

We may need to request specific information from those individuals who contact us to help us confirm their identity and ensure their right to access their personal data (or to exercise any of their other rights). This is a security measure to ensure that personal data is not disclosed to any person who has no right to receive it. We may also contact an individual to ask them for further information in relation to their request to speed up our response.

We try to respond to all legitimate requests within one month. Occasionally it may take us longer than a month if a request is particularly complex. In this case, we will notify the individual concerned and keep them updated.

Data Subjects also have the right to make a complaint to the Data Protection Authorities. See the relevant Data Protection Authority in Section 15

Please address you requests to our counsellor of data protection:

Counsellor Data Protection Todd Groeneveld
Moore Stephens Doeren Mayhew, P.C.
305 West Big Beaver Road
Troy, Michigan 48084-0231 USA
dataprotection@moorestephensdm.com
+1 248 244 3054

12. Changes to this notice

We recognize that transparency is an ongoing responsibility so we reserve the right to change this Privacy Statement at any time or to adapt it to new processing methods. We will keep this privacy statement under regular review.

This privacy statement was last updated on 25 May 2018 and can be accessed any time at all URL's mentioned above.

13. Supervisory Authorities

If you have further question in respect of data protection, please do not hesitate to contact the relevant Data Protection Authorities. However, if you have a claim we would prefer if you address your request first to us (See Section 16).

Data Protection Authority Switzerland	Eidgenössischen Öffentlichkeits- und Datenschutzbeauftragter, EDÖB Feldeggweg 1 3003 Bern. Schweiz https://www.edoeb.admin.ch/edoeb/de/home.html
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Lead Data Protection Authority within the EU until December 31, 2018 and thereafter only for UK	Information Commissioner's Office Wycliffe House Water Lane Wilmslow Cheshire SK9 5AF Tel: 0303 123 1113 (local rate) or 01625 545 745 if you prefer to use a national rate number Fax: 01625 524 510
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14. Misuse of personal data

We do not assume any responsibility if you are misled by non-authorized third parties that present themselves as representatives of Moore Stephens. Please inform us if you become aware of such behavior by any third party.

15. Choice of Law and Jurisdiction (including regarding data protection authorities)

This Privacy Declaration and all matters arising or relating to these terms shall be governed by the law of the country of the controller as outlined in section 3 above. The courts of that same country shall have exclusive jurisdiction to settle any disputes, which may arise out of or in connection with these Privacy Declaration. The competent Supervisory Authority for any Data Protection issues is outlined in section 15.