# McBride & Co. Privacy Notice

## 1. Definitions

In this Privacy Notice the following definitions shall apply:

"Client Personal Data" means any personal data provided to us by you, or on your behalf, for the purpose of providing our services to you, pursuant to our engagement letter with you;

"Controller" means—

a) a competent authority[1] that, whether alone or jointly with others, determines the purposes and means of the processing of personal data, or
b) where the purposes and means of the processing of personal data are determined by the law of the European Union or otherwise by the law of the State, a controller nominated—
    (i) by that law, or
    (ii) in accordance with criteria specified in that law;

"Data Protection Legislation" means all applicable privacy and data protection legislation and regulations including the General Data Protection Regulation EU 2016/679 as supplemented by the Data Protection Bill 2018[2] together with other laws which relate to privacy and electronic communications;

"Data Subject" means an individual to whom personal data relate;

"Joint Controller" means, where 2 or more controllers jointly determine the purposes and means of the processing of personal data (referred to as "joint controllers" per the Data Protection Bill 2018), they shall determine their respective responsibilities for compliance in a transparent manner by means of an agreement in writing between them, save in so far as the said responsibilities are determined by the law of the European Union or the law of the State.

"Personal Data" means information relating to—

a) an identified living individual, or
b) a living individual who can be identified from the data, directly or indirectly, in particular by reference to—
    i.) an identifier such as a name, an identification number, location data or an online identifier, or
    ii.) one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of the individual;

"Processing" of or in relation to personal data, means an operation or a set of operations that is performed on personal data or on sets of personal data, whether or not by automated means, including—

a) the collection, recording, organisation, structuring or storing of the data,
b) the adaptation or alteration of the data,
c) the retrieval, consultation or use of the data,
d) the disclosure of the data by their transmission, dissemination or otherwise
e) making the data available,
f) the alignment or combination of the data, or

[1] "competent authority", means— a public authority competent for the prevention, investigation, detection or prosecution of criminal offences or the execution of criminal penalties in the State, including the safeguarding against, and the prevention of, threats to public security, or any other body or entity authorised by law to exercise public authority and public powers for the purposes of the prevention, investigation, detection or prosecution of criminal offences or the execution of criminal penalties in the State, including the safeguarding against, and the prevention of, threats to public security;

[2] At the time of creation of this privacy notice the Oireachtas has yet to enact this legislation and its interpretation is based on its draft form as presented to the Oireachtas

g) the restriction, erasure or destruction of the data;

"Processor" means an individual who, or a legal person, public authority, agency or other body that, processes personal data on behalf of a controller, but does not include an employee of a controller who processes such data in the course of his or her employment;

"Special Categories of Personal Data" means—

a) personal data revealing—
   i.) the racial or ethnic origin of the data subject,
   ii.) the political opinions or the religious or philosophical beliefs of the data subject, or
   iii.) whether the data subject is a member of a trade union,
b) genetic data,
c) biometric data for the purposes of uniquely identifying an individual,
d) data concerning health, or
e) personal data concerning an individual's sex life or sexual orientation.

## 2. Who We Are

This privacy notice provides you with details of who we are and how we collect and process your personal data.

This is the privacy statement of McBride Accountants Limited t/a McBride & Co, Chartered Certified Accountants and Statutory Auditors whose place of business and registered address are 3 Jocelyn Mall, Dundalk, Co. Louth, A91 NR28.

McBride & Co, Chartered Certified Accountants and Statutory Auditors "the Firm" (referred to as "we", "us" or "our" in this privacy notice), is a data controller due to our professional obligations which oblige us to take responsibility for your personal data.

Our email address is: **info@mcbrideandco.ie**

Our postal address is: **3 Jocelyn Mall, Dundalk, Co. Louth, A91 NR28**

Our firm's GDPR owner is **Tony McBride**

We are not required to appoint a Data Protection Officer. If you have any questions about this privacy notice, including any requirements to exercise your legal rights please contact [Firm's GDPR Owner Name].

It is very important that the information we hold about you is accurate and up to date. Please let us know if at any time your personal information changes by emailing us at **info@mcbrideandco.ie.**

## 3. THE DATA THAT WE COLLECT ABOUT YOU, THE PURPOSE FOR WHICH WE COLLECT IT AND THE GROUNDS UPON WHICH WE PROCESS IT

Personal data means any information capable of identifying an individual. It does not include anonymised data.

For the purposes of this privacy notice the firm provides the following services:

- Accounts Preparation
- Bookkeeping
- Audit Assignments
- Taxation compliance and advisory services

- Payroll Services

You shall only disclose client personal data to us where:

i.) you have provided the necessary information to the relevant data subjects regarding its use;
ii.) you have a lawful basis upon which to do so, which, in the absence of any other lawful basis, shall be with the relevant data subject's consent; and
iii.) you have complied with the necessary requirements under the data protection legislation to enable you to do so.

We shall only process your personal data:

- In order to provide our services to you and perform any other obligations in accordance with our engagement with you;
- In order to comply with our legal or regulatory obligations; and
- Where it is necessary for the purposes of our legitimate interests and those interests are not over ridden by the data subjects' own privacy rights. Our privacy notice contains further details as to how we may process client personal data.]

We may process the following categories of personal data about you:

- **Engagement Data** includes any data which you may provide to us in order to assess whether we are in a position to act for you in relation the agreed services, and, in the event that we are and are willing to do so, the information we need for money laundering identification purposes in advance of formally agreeing to provided the agreed services. It also includes communication and other data generated in the course of providing the agreed services for which we have been engaged. We process this data to supply our services and to act for you as your auditor/accountant. Our lawful grounds for processing this data is the performance of a contract to which you are party, providing you with advice in relation to providing the agreed services which we have been engaged and acting for you in connection with that engaged service. We will only ever process your engagement data for the purpose for which we have been retained, on the basis which you instruct us to act on your behalf on that service and to retain a record of the engagement data to comply with our legal and Institute/Association compliance obligations.

- **Communication Data** includes any communication that you send to us whether that be through any contact forms on our website, through email, text, social media messaging, social media posting or any other communication that you may send us. We process this data for the purposes of communicating with you, for record keeping and for the establishment, pursuit or defence of legal claims. Our lawful ground for this processing is our legitimate interests which in this case are to reply to communications sent to us, to keep records and to provide the agreed services for which we have been engaged.

- **Personal Contact Data** includes data such as your name, title, address, email address, phone number and contact details,. We process this data to communicate with you, for record keeping and for the establishment, pursuit or defence of legal claims. Our lawful ground for this processing is our legitimate interests which in this case are to reply to communications sent to us, to keep records, to grow our business and remain in contact with you and to provide the agreed services for which we have been engaged.

- **Marketing Data** includes data about your preferences in receiving marketing from us and your communication preferences. We process this data to enable you to partake in our promotions and offers, to deliver relevant website content and advertisements to you and to measure or understand the effectiveness of this advertising. Our lawful ground for this processing is our legitimate interests which in this case are to study how customers use our products/services, to

develop them, to grow our business and to decide our marketing strategy.

- **Website Data** includes data that you may provide to us if you visit our website. If you wish to see our Privacy Notice in relation to Website Data please go to [***insert firmdomain.ie / privacy notice***].

- **Special Categories of Data**
  Special Categories of Data refers to data that includes details about your race or ethnicity, religious or philosophical beliefs, sex life, sexual orientation, political opinions, trade union membership, information about your health and genetic and biometric data and information about criminal convictions and offences.

  We need to collect the following Special Categories of Data in order to provide the agreed services for which we have been engaged. This includes data regarding employees, their spouses, children and dependent relatives may be processed for the purposes of calculating personal tax credits and allowances.

  If your Engagement Data includes special categories of data such as medical or health data we will only process such special categories of data for the purposes of providing you with compliance advice and acting for you as your accountant/auditor in connection with the agreed engaged services

  Where we are required to collect personal data by law, or under the terms of the contract between us and you do not provide us with that data when requested, we may not be able to perform the agreed service for which we have been engaged (for example, to continue to act for you in Revenue enquiries). If you don't provide us with the requested data, we may have to cease to act for you but if we do, we will notify you at the time.

  We will only use your personal data for a purpose it was collected for or a reasonably compatible purpose if necessary. In case we need to use your details for an unrelated new purpose we will let you know and explain the legal grounds for processing.

  We may process your personal data without your knowledge or consent where this is required or permitted by law.

  We do not carry out automated decision making or any type of automated profiling.

## 4. HOW WE COLLECT YOUR PERSONAL DATA

We may collect data about you by you providing the data directly to us (for example by filling in forms on our website or in our offices or by sending us emails and correspondence by post or by speaking with us on the telephone and in meetings). We may collect data from third parties who you authorise us to obtain the data from on your behalf (for example the Revenue Commissioners, the Companies Registration Office, financial institutions or another professional or adviser).

## 5. Marketing Communications

Our lawful ground of processing your personal data to send you marketing communications is either by your consent or our legitimate interests (namely to grow our business).

Under the Data Protection Legislation, we may send you electronic marketing communications from us if (i) you made a purchase or asked for information from us about our goods or services or (ii) you agreed to receive marketing communications and in each case you have not opted out of receiving such communications since.

We will not share your personal data with any third party for their own marketing purposes without your express consent.

You can request us to stop sending you electronic marketing messages at any time by following the opt-out links on any marketing message sent to you.

You can request us to stop sending you marketing message by post at any time emailing us at **info@mcbrideandco.ie,** by writing to us at **3 Jocelyn Mall, Dundalk, Co. Louth, A91 NR28** or by telephoning us at **042 9355936.**

If you opt out of receiving marketing communications this opt-out does not apply to personal data provided in connection with a matter on which we are acting or have acted on your behalf and are obliged to obtain a record of for the purposes of complying with our legal obligations.

## 6. DISCLOSURES OF YOUR PERSONAL DATA

We may have to share your personal data with the parties set out below:

- Service providers who provide IT and system administration services including cloud based services and applications.
- Service providers who provide business administration services, including third party dictation, typing and transcription services and external file storage and archiving services.
- Professional advisers including other accountants, solicitors, bankers, auditors and insurers who provide consultancy, banking, legal, insurance, accounting services and regulatory support and compliance services.
- Risk management auditors and quality control companies.
- The Revenue Commissioners, the Chartered Accountants Ireland / Association of Chartered Certified Accountants / the Institute of Certified Public Accountants in Ireland.
- the Data Protection Commission, the Central Statistics Office, and other regulators and authorities based in Ireland and other relevant jurisdictions who require reporting of processing activities in certain circumstances.
- Third parties to whom we sell, transfer, or merge parts of our business or our assets.

We require all third parties to whom we transfer your data to respect the security of your personal data and to treat it in accordance with the law. We only allow such third parties to process your personal data for specified purposes and in accordance with our instructions.

## 7. INTERNATIONAL TRANSFERS

We do not transfer your personal data outside the European Economic Area (EEA).

## 8. DATA SECURITY

We have put in place commercially reasonably and appropriate security measures to prevent your personal data from being accidentally lost, used or accessed in an unauthorised way, altered or disclosed. In addition, we limit access to your personal data to those employees, agents, contractors and other third

parties who have a business need to know such data. They will only process your 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 personal data breach and will notify you and any applicable regulator of a breach where we are legally required to do so.

## 9. DATA RETENTION

We will only retain your personal data for as long as necessary to fulfil the purposes we collected it for, including for the purposes of satisfying any legal, accounting, or reporting requirements.

To determine the appropriate retention period for personal data, we consider the amount, nature, and sensitivity of the personal data, the potential risk of harm from unauthorised use or disclosure of your personal data, the purposes for which we process your personal data and whether we can achieve those purposes through other means, and the applicable legal requirements.

By law we have to keep data for six years after the conclusion of any engagement in order to comply our regulatory and tax obligations. In order to be in a position to establish, exercise and defend our legal rights, the firm has a policy of retaining all documentation in relation to engagements for seven years and half years from the date that the documentation was first received or created by the firm, or the completion date of the agreed service for which we have been engaged.

In some circumstances you can ask us to delete your data: see below for further information.

In some circumstances we may anonymise your personal data (so that it can no longer be associated with you) for legal know-how, research or statistical purposes in which case we may use this information indefinitely without further notice to you.

## 10. YOUR LEGAL RIGHTS

Under certain circumstances, you have rights under data protection laws in relation to your personal data. These include:

- **The right to Access** - you have the right to request a copy of the personal data that we hold about you, together with other information about our processing of that personal data.
- **The right to Rectification** of your personal data - you have the right to request that any inaccurate data that is held about you is corrected, or if we have incomplete information you may request that we update the information such that it is complete.
- **The right to Erasure** - 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.
- **The right to Object to processing and restrict processing** - you have the right to request that we no longer process your personal data for particular purposes, or to object to our processing of your personal data for particular purposes.
- **The right to Data portability** - you have the right to request us to provide you, or a third party, with a copy of your personal data in a structured, commonly used machine readable format.

By consenting to this privacy notice you are giving us permission to process your personal data for the purposes identified.

If we are processing personal data based on your consent, you may withdraw that consent at any time. This does not affect the lawfulness of processing which took place prior to its withdrawal.

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You can see more about these rights at:

www.dataprotection.ie

Should you require any further details regarding our treatment of personal data, please contact Tony McBride.

You will not have to pay a fee to access your personal data (or to exercise any of the other rights). However, we may charge a reasonable fee if your request is clearly unfounded, repetitive or excessive. Alternatively, we may refuse to comply with your request in these circumstances.

We may need to request specific information from you to help us confirm your identity and ensure your right to access your personal data (or to exercise any of your 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 you to ask you for further information in relation to your 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 your request is particularly complex or you have made a number of requests. In this case, we will notify you and keep you updated.

If you are not happy with any aspect of how we collect and use your data, you have the right to complain to the Data Protection Commission (DPC), the Irish supervisory authority for data protection issues (www.dataprotection.ie). Please contact us first if you do have a complaint so that we can try to resolve it for you.