

DPO403

Detailed aspects of the privacy policies of Undershot Ltd practising as Peter Brown & Co and Fabtax and Peter Brown FCCA,FCIE as a sole practitioner

Our overall privacy policies, and the more detailed comments below, set out the reasons we collect data and the methodology employed together with our data deletion protocols.

Your rights

All data subjects have statutory rights under the General Data Protection Regulations which we will always respect.

The lawful basis of data we hold

We hold and process data based on the following criteria:-

- a) Where you have given consent to all data we might collect or process by your signature to the letter of engagement **AND**
- b) Where it is necessary to discharge our legal contractual obligations to you **AND/OR**
- c) We have a legal obligation to collect or process data **AND/OR**
- d) It is legitimate for us to hold or process data in order to protect our legitimate interests

Data Retention

When a formal letter of engagement has been agreed with a client, the letter contains an agreement that data will normally be kept for six years after the last transaction with the client has occurred.

Some of this data may be required to be kept for different periods by operation of law, such as the applicable anti money laundering and anti terrorism legislation. Any such statutory requirement, if a longer period, will override any contractual agreement.

In addition, some data, particularly relating to audit or independent examination work, may be required to be kept for different periods in order to meet the requirements of statutory regulators. Any such regulatory requirement, if a longer period, will override any contractual agreement.

In addition, some basic client data relating to our own accounting records may be required to be kept for different periods in order to meet legal .Any such accounting requirement, if a longer period, will override any contractual agreement.

Complying with data requests

In respect of any data other than that required to be retained by statutory, regulatory or accounting requirements, the client has the right to request that this data be deleted. Data will be deleted from our records within 28 days of receipt of such a request, but a notice to the client will be given upon receipt of such a request in the following terms:-

'We will comply with your request and will delete data within 28 days of your request unless you countermand your instruction, However, it may harm your interests if such data is not preserved for reasons of taxation or other legal compliance or for matters that may give rise to contractual claims or might be required for future evidential purposes. We will therefore allow a period of 14 days for you to reconsider whether you wish to proceed with your request. If you do not countermand the request, then a copy of this notice and a copy of your request will be retained for six years and the right to exhibit your request to any authorised competent authority will be reserved. This notice is at all times subject to any statutory provision which overrides its terms'

You also have the right to be supplied with copies of data we hold. The right is, however, subject to statutory requirements such as anti money laundering and anti terrorism legislation, audit regulations and similar rules and regulations which may override the general right. Some legislation prohibits us from disclosing the fact that certain data has been withheld.

Information we hold

In all areas of our work, we will obtain identity and related information and prepare such reports as may be required by anti money laundering and anti terrorism legislation. Such information will be subject to legal restrictions that govern the extent to which the client may be request access to such information and may make a request for deletion of such information.

In carrying out accounts preparation work on a client's behalf

All information that could be relevant to the preparation of accounts and analytical review of accounts in order to prepare accurate compliant accounts, including documentation in corroboration, support and validation of entries in the accounts or underlying accounting records.

In carrying out audit or independent examination work on a client's behalf

In addition to the information held under accountancy work as described above, we may hold comments and observations prepared by ourselves or third parties that may be subject to qualified legal privilege or may be subject to legislative or regulatory rules as to their disclosure. Such matters would not normally be available to be accessed by a client unless a lawful reason could be shown

In carrying out tax compliance or advice work on a client's behalf

All information that could be relevant to tax compliance or advisory or planning work, including preparing third party certificates.

This would include dates of birth, national insurance numbers of clients and their spouses and children, UTR, addresses and similar personal information. It would also include sources of income and supporting documentary evidence.

In carrying out other areas of professional work

In addition to information that may fall under the categories above, we would normally discuss with a client the particular type of data that was required to be held.

Where data comes from

In carrying out all areas of work on a client's behalf

The information shall come primarily from the client but also from third parties such as banks, surveyors, and legal financial and other advisors of either the client or ourselves.

How we use the data

For all areas of professional work

We will use the data for accounts preparation, tax returns, advisory reports and preparing any related reports and certificates to both the client and third parties to whom either the client has instructed us to prepare such reports or certificates, or to whom, by law, we are required to supply such reports and certificates.

Who we share it with

For all areas of professional work

The data will be shared with all persons and organisations who may have a legal right to access such information, and to our own staff and to authorised IT advisors acting under our supervision working on our IT systems.

This will include, where relevant, HMRC, Companies House and the Charity Regulators, and our own professional regulators