

RSM US LLP Cookie Policy

Effective Date December 2019 (last updated December 20, 2019)

INTRODUCTION

RSM's Cookie Policy is designed to help you better understand what cookies are and how they are used by RSM US LLP and our affiliates. Our goal is to provide you with a basic introduction to cookies and similar technologies, explain how we use cookies, and provide you with different ways you can manage your interaction with our cookies. In this policy "we" and "us" refers to RSM US LLP, RSM Canada LLP, RSM Alberta LLP, our brands and affiliates. It also includes our vendors, service providers, and third parties who place tools on our sites or apps.

WHAT ARE COOKIES & WEB BEACONS

Cookies are small data files stored on your internet-enabled device, such as your computer or your phone, and are now standard for most websites. While you are visiting a website, cookies allow the website to store certain types of information about you that the site uses in your browser. When you come back to that same website later, the same information stored by cookies in your browser is sent back to the website. Cookies are widely used in order to make websites work, help websites work more efficiently and provide the website's owner with information about the site. Cookies do lots of different jobs, like letting you navigate between pages, remembering your preferences, and generally improving your user experience.

There are two **Categories of Cookies** based on the relationship between the cookie owner and the website the cookie is on.

- **First Party Cookies:** Cookies owned by the owner of the website that you are visiting, and served by that same website.
- **Third Party Cookies:** Cookies owned by someone other than the website owner and the other person is serving you the cookie at the request of the website owner

Additionally, there are a variety of **Types of Cookies**. Generally cookies can be grouped into five types for most websites, including RSM's:

- **Strictly Necessary Cookies:** These are essential for the provision of the site and any requested services, and do not perform any additional or secondary function.
- **Performance Cookies:** These provide statistical information and analytics on site usage.
- **Functionality Cookies:** These allow the provision of enhanced functionality and personalization, such as videos and live chat. They may be set by the website or by third party providers whose services we have added to our pages. If you do not allow these cookies, then some or all of these functions may not work properly.
- **Advertising / Targeting Cookies:** These are used to personalize content to you. They can also be used to create profiles. These are often set by third parties.

- **Social Media Cookies:** These cookies allow the sharing of content on social media channels, such as Twitter, LinkedIn and YouTube.

Finally, the **Cookie Durations** or length of time a cookie is enabled on your device is split into two categories:

- **Session Cookies:** These exist only while your browser is open. These are deleted automatically once you close your browser.
- **Permanent Cookies:** These survive after your browser is closed. They can be used by the website to recognize your computer when you open your browser and browse the Internet again unless you take steps to delete them.

Web Beacons, also known as tracking pixels, are small transparent images used to help us better understand the effectiveness of our content and advertisement, the interests of our visitors, and to improve the experience on the websites. Web beacons do not place information on your device, but may work in conjunction with cookies to monitor activity. You have the option to render some Web beacons unusable by rejecting their associated cookies. The Web beacon may still record an anonymous visit from your IP address but cookie information will not be recorded.

To learn more about cookies, web beacons and other similar tracking technologies visit [FTC Consumer Information: Online Tracking](#) or [All About Cookies](#).

HOW DOES RSM USE COOKIES & OTHER TRACKING TOOLS

RSM uses ours and third party cookies, web beacons and other similar technologies on our websites for several purposes in order to enhance and personalize your online experience while visiting our websites. These cookies enable us to do things like:

- Recognize new and past clients
- Improve the website's efficiency
- Retain responses to forms and surveys
- Provide customized ads tailored to your interests
- Understand how you interact with our website
- Recall certain types of choices you made
- Store login information if you are registered on our site
- Monitor website traffic from ads we place on third party websites
- Support the website functionality
- Remember content accessed or downloaded
- Evaluate the effectiveness of our ads
- Integrate with third party social media websites

ABOUT OUR COOKIES

Below are examples of cookies we use on our websites for each cookie type and the duration those cookies remain in your browser.

- **Strictly Necessary Cookies**: Session & Permanent Cookie Duration
 - .ASPXANONYMOUS
 - ASP.NET_SessionId
 - PHPSESSID
- **Performance Cookies**: Session & Permanent Cookie Duration
 - _gcl
 - s_fid
 - __utmb
 - mbox
- **Functionality Cookies**: Session & Permanent Cookie Duration
 - ELOQUA
 - GAPS
 - _bc_uuid
- **Advertising / Targeting Cookies**: Session & Permanent Cookie Duration
 - _gat_gtag_
 - _mcid
 - IDE
 - ELOQUA
- **Social Media Cookies**: Session & Permanent Cookie Duration
 - lidc
 - twll
 - __stid

CHANGING YOUR COOKIE SETTINGS

You can manage and control certain cookies through your browser, including by deleting them from your 'browser history' (cache) when you leave the site. Removing or blocking cookies can impact your user experience and some functionality may no longer be available. You must make these choices in each browser and device to which you wish them to apply.

Managing Analytics Cookies

You may be able to opt-out of having your anonymized browsing history within our websites or applications recorded by analytics cookies. We use the following service providers and you can learn more about their privacy policies and how to opt-out of their analytics cookies by clicking on the following links:

Adobe Analytics

- Privacy Policy: <https://www.adobe.com/privacy/policy.html>
- Opt Out: <http://www.adobe.com/privacy/opt-out.html>

Google Analytics

- Privacy Policy: <https://policies.google.com/privacy?hl=en>
- Opt Out: <https://tools.google.com/dlpage/gaoptout>

Manage Cookies in Popular Browsers

Google Chrome:

<https://support.google.com/accounts/answer/61416?co=GENIE.Platform=Desktop&hl=en>

Microsoft Edge: <https://privacy.microsoft.com/en-us/windows-10-microsoft-edge-and-privacy>

Mozilla Firefox: <https://support.mozilla.org/en-US/kb/enable-and-disable-cookies-website-preferences>

Microsoft Internet Explorer: <https://support.microsoft.com/en-gb/help/17442/windows-internet-explorer-delete-manage-cookies>

Apple Safari: https://support.apple.com/kb/ph21411?locale=en_US

Certain types of cookie, known as a flash cookie, cannot be managed through your browser visit. For more information about how to manage flash cookies visit [Adobe Flash Play Help](#).

YOU CAN CONTACT US

If you have any questions about this Policy or our data practices, you can write to us at:

Attn: Data Privacy Office

One S. Wacker Drive

Suite 800

Chicago, IL 60606

You can call us at 1-800-274-3978. You can email us at dataprivacyoffice@rsmus.com.

WE MAY UPDATE THIS POLICY

From time to time we may change our cookie policies. We will notify you of any material changes to our Policy as required by law. We will also post an updated copy on our website. Please check our site periodically for updates.