

# RSM US PRIVACY POLICY

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## Scope and Definitions

This policy describes the personal information **RSM US LLP** and its affiliates, (collectively, “**RSM**” or “**we**”), collect, use, and disclose about individual consumers who visit or interact with this website or client portals, visit any of our offices or facilities, purchase or inquire about any of our services, contract with us to provide services, or otherwise interact or do business with us.

If you are a client of RSM, your agreement with us may also have related terms that supersede this privacy policy. We may also provide you with additional privacy notices at the point of collection of your personal information.

Whenever you visit our website, we will automatically collect some information from you simply by you visiting and navigating through this site and some when you voluntarily submit information using a form on the website, enroll in or subscribe to newsletter or marketing communications, request information, or use any of the other interactive portions of our website. Through this website, we will collect information that can identify you and/or your activity.

Additionally, whenever you communicate, interact or do business with us, whether online or at any of our physical locations or facilities or whether you perform services for us, we will be collecting personal information from you or about you in the course of our interaction or dealings with you.

When applicable, this privacy policy applies to “Consumers”, including clients, as defined under various U.S. federal and State consumer privacy laws and all laws implementing, supplementing, or amending the foregoing, including regulations promulgated thereunder (collectively, “U.S. Privacy Laws”). The meaning of “personal information” may be defined based on your state of residence: in this policy, it means any information that can reasonably be used to identify an individual.

This policy does **not** apply to information collected from or about job applicants regarding their application for employment or candidacy. If you are a job applicant, click [HERE](#) for our Job Applicant Privacy Policy.

This policy does **not** apply to our current and former employees and their family members, dependents, and beneficiaries; if you are a California resident who is a current or former employee of RSM or a family member, dependent, or beneficiary of any of our current or former employees, you may request access to the applicable privacy policy by sending an email to [dataprivacyoffice@rsmus.com](mailto:dataprivacyoffice@rsmus.com).

## **Reasons Why We Collect, Use, Retain, and Disclose Personal Information**

We may collect and disclose your personal information for any of the following business purposes to:

1. Provide and Manage Services, including:
  - a. To fulfill or meet the purposes for which you provided the information, or a purpose reasonably associated with the context in which you provided the information and consistent with reasonable consumer expectations.
  - b. To provide you or our clients with the requested services.
  - c. To process, complete, and maintain records on transactions.
2. Manage Relationships, Preferences and Obligations, including:
  - a. To manage and honor preferences and consents.
  - b. To maintain records of when consumers decline a service or sale.
  - c. To verify and respond to consumer inquiries and requests.
  - d. To comply with legal, regulatory, contractual and professional obligations.
3. Support and Enhance Business Operations, including:
  - a. To provide interest-based and targeted advertising, engage in cross-contextual behavioral advertising and other marketing activities, engage in lead generation, and conduct data analytics.
  - b. To engage in corporate transactions and due diligence.
  - c. To improve user experiences, including with our services, websites and client portals, and technology.
  - d. To engage and utilize service providers, including independent contractors and other vendors.
  - e. To contact you by email, telephone, mail, SMS, or other equivalent forms of communication regarding updates or informative communications related to the functionalities, services, or other information you requested or asked us to provide.
  - f. To embed and display video content hosted on third-party platforms.
  - g. To embed, display and enable user interaction with video content.
  - h. To maintain and protect information and information technology systems.
4. Utilize Independent Contractors and Other Vendors and Service Providers, including:
  - a. To fulfill or meet the purpose for which you provided the information.
  - b. To comply with laws and regulations.
  - c. To engage the services of independent contractors and service providers and compensate them for services.
  - d. To evaluate, make, and communicate decisions regarding an independent contractor or other service provider.
  - e. To provide and manage access to our facilities, systems, technologies, computers, and other property.
  - f. To evaluate, assess, and manage our business relationship with vendors, services providers, and contractors that provide services to RSM.

- g. To improve user experiences and maintain and protect information and technology systems.

## **Do We Sell Your Information?**

**RSM does not and will not sell or share your personal information in exchange for monetary consideration.** However, some of your information may be disclosed to third parties for other valuable consideration as described in this Privacy Policy, which may be considered “selling” or “sharing” such information in some jurisdictions.

**We may sell or share your personal information to provide interest-based and targeted advertising, to engage in cross-contextual behavioral advertising and other marketing activities, engage in lead generation, and conduct data analytics.**

We do not and will not otherwise disclose your personal information to any third party in exchange for monetary or other valuable consideration or share your personal information for cross-context behavioral advertising.

## **Collection of Personal Information and Sensitive Personal Information**

Based on your choices, specific transactions and interactions with us or our website, we will or may collect, and we may have in the last twelve months collected, the following categories of personal information about you. For each category of information, the categories of third parties and service providers to whom we have disclosed the categories of information in the last twelve months are referenced below. In jurisdictions where required by law, we limit our collection of personal information to what is reasonably necessary and proportionate to provide or maintain the services you have requested or reasonably expect in the context of your relationship with us.

The examples provided for each category are not intended to be an exhaustive list or an indication of all specific pieces of information we collect from or about you in each category, but rather the examples are to provide you a meaningful understanding of the types of information that may be collected within each category.

<b>Category</b>	<b>Personal Identifiers</b>
<b>Examples</b>	Name, alias, date of birth, identification number.
<b>Disclosed To in Last 12 Months</b>	<ul style="list-style-type: none"> <li>• Financial institutions or transaction support vendors</li> <li>• Government, regulatory, or professional entities</li> <li>• Marketing, advertising, or communications vendors</li> <li>• Analytics vendors</li> <li>• Video content hosts and providers</li> <li>• Social media platforms</li> <li>• Consumer reporting agencies or credit reporting agencies</li> <li>• Consultants, technology, and risk management vendors</li> <li>• Insurance carriers, administrators, and brokers</li> <li>• Entities that receive services from us</li> <li>• Our affiliates, including subsidiaries and affiliated entities</li> <li>• Other members of the RSM International network</li> </ul>
<b>We May Collect, Process, and Disclose for the Following Business Purposes</b>	<ul style="list-style-type: none"> <li>• Provide and Manage Services</li> <li>• Manage Relationships, Preferences and Obligations</li> <li>• Support and Enhance Business Operations</li> <li>• Utilize Independent Contractors and Other Vendors and Service Providers</li> </ul>
<b>Disclosure Type</b>	<ul style="list-style-type: none"> <li>• Not sold for monetary or other valuable consideration.</li> <li>• Data may be shared in exchange for additional information about you or other entities.</li> <li>• Not shared for cross-context behavioral advertising.</li> </ul>

<b>Category</b>	<b>Contact Information</b>
<b>Examples</b>	Home, postal or mailing address, email address, home or mobile phone number.
<b>Disclosed To in Last 12 Months</b>	<ul style="list-style-type: none"> <li>• Financial institutions or transaction support vendors</li> <li>• Government, regulatory, or professional entities</li> <li>• Marketing, advertising, or communications vendors</li> <li>• Analytics vendors</li> <li>• Video content hosts and providers</li> <li>• Social media platforms</li> <li>• Consumer reporting agencies or credit reporting agencies</li> <li>• Consultants, technology, and risk management vendors</li> <li>• Insurance carriers, administrators, and brokers</li> <li>• Entities that receive services from us</li> <li>• Our affiliates, including subsidiaries and affiliated entities</li> <li>• Other members of the RSM International network</li> </ul>
<b>We May Collect, Process, and Disclose for the Following Business Purposes</b>	<ul style="list-style-type: none"> <li>• Provide and Manage Services</li> <li>• Manage Relationships, Preferences and Obligations</li> <li>• Support and Enhance Business Operations</li> <li>• Utilize Independent Contractors and Other Vendors and Service Providers</li> </ul>
<b>Disclosure Type</b>	<ul style="list-style-type: none"> <li>• Not sold for monetary or other valuable consideration.</li> <li>• Data may be shared in exchange for additional information about you or other entities.</li> <li>• Not shared for cross-context behavioral advertising.</li> </ul>

<b>Category</b>	<b>Account Information</b>
<b>Examples</b>	Credentials allowing access to your RSM accounts.
<b>Disclosed To in Last 12 Months</b>	<ul style="list-style-type: none"> <li>• Consultants, technology, and risk management vendors</li> <li>• Our affiliates, including subsidiaries and affiliated entities</li> </ul>
<b>We May Collect, Process, and Disclose for the Following Business Purposes</b>	<ul style="list-style-type: none"> <li>• Provide and Manage Services</li> <li>• Manage Relationships, Preferences and Obligations</li> <li>• Support and Enhance Business Operations</li> <li>• Utilize Independent Contractors and Other Vendors and Service Providers</li> </ul>
<b>Sold To / Shared With</b>	<ul style="list-style-type: none"> <li>• Not sold for monetary or other valuable consideration.</li> <li>• Not shared for cross-context behavioral advertising.</li> </ul>

<b>Category</b>	<b>Protected Classifications</b>
<b>Examples</b>	Race, ethnicity, national origin, sex, gender, sexual orientation, gender identity, religious or philosophical beliefs, age, disability, medical or mental condition, military status, familial status, union membership.
<b>Disclosed To in Last 12 Months</b>	<ul style="list-style-type: none"> <li>• Financial institutions or transaction support vendors</li> <li>• Government, regulatory, or professional entities</li> </ul>
<b>We May Collect, Process, and Disclose for the Following Business Purposes</b>	<ul style="list-style-type: none"> <li>• Provide and Manage Services</li> <li>• Manage Relationships, Preferences and Obligations</li> </ul>
<b>Disclosure Type</b>	<ul style="list-style-type: none"> <li>• Not sold for monetary or other valuable consideration.</li> <li>• Not shared for cross-context behavioral advertising.</li> </ul>

<b>Category</b>	<b>Commercial or Transactional Data</b>
<b>Examples</b>	Information regarding services provided.
<b>Disclosed To in Last 12 Months</b>	<ul style="list-style-type: none"> <li>• Financial institutions or transaction support vendors</li> <li>• Marketing, advertising, or communications vendors</li> <li>• Consultants, technology, and risk management vendors</li> <li>• Insurance carriers, administrators, and brokers</li> <li>• Entities that receive services from us</li> <li>• Our affiliates, including subsidiaries and affiliated entities</li> <li>• Other members of the RSM International network</li> </ul>
<b>We May Collect, Process, and Disclose for the Following Business Purposes</b>	<ul style="list-style-type: none"> <li>• Provide and Manage Services</li> <li>• Manage Relationships, Preferences and Obligations</li> <li>• Support and Enhance Business Operations</li> <li>• Utilize Independent Contractors and Other Vendors and Service Providers</li> </ul>
<b>Disclosure Type</b>	<ul style="list-style-type: none"> <li>• Not sold for monetary or other valuable consideration.</li> <li>• Not shared for cross-context behavioral advertising.</li> </ul>



Category	Internet Network and Computer Activity
<b>Examples</b>	Date and time of your visit to this website; webpages visited; links clicked on the website; browser ID; browser type; device ID; operating system; form information downloaded; domain name from which our site was accessed; search history using RSM website functionality; and cookies; internet or other electronic network activity information related to usage of RSM networks, servers, intranet, or shared drives, as well as RSM-owned computers and electronic devices, including system and file access logs, access rights information, browsing history, search history, and usage history.
<b>Disclosed To in Last 12 Months</b>	<ul style="list-style-type: none"> <li>• Financial institutions or transaction support vendors</li> <li>• Marketing, advertising, or communications vendors</li> <li>• Analytics vendors</li> <li>• Video content hosts and platforms</li> <li>• Social media platforms</li> <li>• Consultants, technology, and risk management vendors</li> <li>• Our affiliates, including subsidiaries and affiliated entities</li> </ul>
<b>We May Collect, Process, and Disclose for the Following Business Purposes</b>	<ul style="list-style-type: none"> <li>• Provide and Manage Services</li> <li>• Manage Relationships, Preferences and Obligations</li> <li>• Support and Enhance Business Operations</li> <li>• Utilize Independent Contractors and Other Vendors and Service Providers</li> </ul>
<b>Disclosure Type</b>	<p>For data collected through our website:</p> <ul style="list-style-type: none"> <li>• Not sold for monetary consideration.</li> <li>• Shared for other valuable consideration which may be considered a sale of such information in some jurisdictions.</li> <li>• Also shared with these third parties for cross-context behavioral advertising.</li> </ul> <p>For all other data in this category collected through other sources (not through this website):</p> <ul style="list-style-type: none"> <li>• Not sold for monetary or other valuable consideration.</li> <li>• Not shared for cross-context behavioral advertising.</li> </ul>

<b>Category</b>	<b>Form and other Electronic Submission Data</b>
<b>Examples</b>	Data submitted through the website, including Contact Us forms, and search bar queries.
<b>Disclosed To in Last 12 Months</b>	<ul style="list-style-type: none"> <li>• Marketing, advertising, or communications vendors</li> <li>• Analytics vendors</li> <li>• Video content hosts and providers</li> <li>• Social media platforms</li> <li>• Consultants, technology, and risk management vendors</li> <li>• Our affiliates, including subsidiaries and affiliated entities</li> </ul>
<b>We May Collect, Process, and Disclose for the Following Business Purposes</b>	<ul style="list-style-type: none"> <li>• Provide and Manage Services</li> <li>• Manage Relationships, Preferences and Obligations</li> <li>• Support and Enhance Business Operations</li> <li>• Utilize Independent Contractors and Other Vendors and Service Providers</li> </ul>
<b>Disclosure Type</b>	<ul style="list-style-type: none"> <li>• Not sold for monetary consideration.</li> <li>• Shared for other valuable consideration which may be considered a sale of such information in some jurisdictions.</li> <li>• Also shared with these third parties for cross-context behavioral advertising.</li> </ul>

<b>Category</b>	<b>Geolocation Data</b>
<b>Examples</b>	IP address and/or GPS location, latitude & longitude.
<b>Disclosed To in Last 12 Months</b>	<ul style="list-style-type: none"> <li>• Analytics vendors</li> <li>• Consultants, technology, and risk management vendors</li> <li>• Our affiliates, including subsidiaries and affiliated entities</li> </ul>
<b>We May Collect, Process, and Disclose for the Following Business Purposes</b>	<ul style="list-style-type: none"> <li>• Provide and Manage Services</li> <li>• Manage Relationships, Preferences and Obligations</li> <li>• Support and Enhance Business Operations</li> <li>• Utilize Independent Contractors and Other Vendors and Service Providers</li> </ul>
<b>Disclosure Type</b>	<p>For data collected through our website:</p> <ul style="list-style-type: none"> <li>• Not sold for monetary consideration.</li> <li>• Shared for other valuable consideration to which may be considered a sale of such information in some jurisdictions.</li> <li>• Also shared with these third parties for cross-context behavioral advertising.</li> </ul> <p>For all other data in this category collected through other sources (not through this website):</p> <ul style="list-style-type: none"> <li>• Not sold for monetary or other valuable consideration.</li> <li>• Not shared for cross-context behavioral advertising.</li> </ul>

<b>Category</b>	<b>Video Content Analytics Information</b>
<b>Examples</b>	Video content hosts and platforms that may collect or receive user interaction data when videos are played, paused, or viewed on our Site.
<b>Disclosed To in Last 12 Months</b>	<ul style="list-style-type: none"> <li>• Analytics vendors</li> <li>• Video content hosts and providers</li> <li>• Social media platforms</li> <li>• Our affiliates, including subsidiaries and affiliated entities</li> </ul>
<b>We May Collect, Process, and Disclose for the Following Business Purposes</b>	<ul style="list-style-type: none"> <li>• Provide and Manage Services</li> <li>• Manage Relationships, Preferences and Obligations</li> <li>• Support and Enhance Business Operations</li> <li>• Utilize Independent Contractors and Other Vendors and Service Providers</li> </ul>
<b>Disclosure Type</b>	<ul style="list-style-type: none"> <li>• Not sold for monetary consideration.</li> <li>• Shared for other valuable consideration which may be considered a sale of such information in some jurisdictions.</li> <li>• Also shared with these third parties for cross-context behavioral advertising.</li> </ul>

<b>Category</b>	<b>Mobile Device Data</b>
<b>Examples</b>	Information collected when you navigate, access or use any of our websites via mobile device, including device type, software type; data identifying your device if you access our business networks and systems, including cell phone make, model.
<b>Disclosed To in Last 12 Months</b>	<ul style="list-style-type: none"> <li>• Financial institutions or transaction support vendors</li> <li>• Marketing, advertising, or communications vendors</li> <li>• Analytics vendors</li> <li>• Consultants, technology, and risk management vendors</li> </ul>
<b>We May Collect, Process, and Disclose for the Following Business Purposes</b>	<ul style="list-style-type: none"> <li>• Provide and Manage Services</li> <li>• Manage Relationships, Preferences and Obligations</li> <li>• Support and Enhance Business Operations</li> <li>• Utilize Independent Contractors and Other Vendors and Service Providers</li> </ul>
<b>Disclosure Type</b>	<p>For data collected through our website:</p> <ul style="list-style-type: none"> <li>• Not sold for monetary consideration.</li> <li>• Shared for other valuable consideration which may be considered a sale of such information in some jurisdictions.</li> <li>• Also shared with these third parties for cross-context behavioral advertising.</li> </ul> <p>For all other data in this category collected through other sources (not through this website):</p> <ul style="list-style-type: none"> <li>• Not sold for monetary or other valuable consideration.</li> <li>• Not shared for cross-context behavioral advertising.</li> </ul>

<b>Category</b>	<b>Online Client Portal Access and Usage Information</b>
<b>Examples</b>	Account credentials, account history, usage history, and any information submitted through the account.
<b>Disclosed To in Last 12 Months</b>	<ul style="list-style-type: none"> <li>• Consultants, technology, and risk management vendors</li> <li>• Our affiliates, including subsidiaries and affiliated entities</li> </ul>
<b>We May Collect, Process, and Disclose for the Following Business Purposes</b>	<ul style="list-style-type: none"> <li>• Provide and Manage Services</li> <li>• Manage Relationships, Preferences and Obligations</li> <li>• Support and Enhance Business Operations</li> <li>• Utilize Independent Contractors and Other Vendors and Service Providers</li> </ul>
<b>Disclosure Type</b>	<ul style="list-style-type: none"> <li>• Not sold for monetary or other valuable consideration.</li> <li>• Not shared for cross-context behavioral advertising.</li> </ul>

<b>Category</b>	<b>Visual, Audio, or Video Recordings</b>
<b>Examples</b>	Your image when recorded or captured in camera footage or pictures of you taken on our premises or at our events or that you share with us; audio recordings of calls and virtual meetings as disclosed to you at the time of the call.
<b>Disclosed To in Last 12 Months</b>	<ul style="list-style-type: none"> <li>• Consultants, technology, and risk management vendors</li> <li>• Our affiliates, including subsidiaries and affiliated entities</li> </ul>
<b>We May Collect, Process, and Disclose for the Following Business Purposes</b>	<ul style="list-style-type: none"> <li>• Provide and Manage Services</li> <li>• Manage Relationships, Preferences and Obligations</li> <li>• Support and Enhance Business Operations</li> <li>• Utilize Independent Contractors and Other Vendors and Service Providers</li> </ul>
<b>Disclosure Type</b>	<ul style="list-style-type: none"> <li>• Not sold for monetary or other valuable consideration.</li> <li>• Not shared for cross-context behavioral advertising.</li> </ul>

<b>Category</b>	<b>Independent Contractor Information</b>
<b>Examples</b>	Information gathered on independent contractors includes background checks, licensing and certification information, information included in invoices billed to us and records of payments made to independent contractors by us, and voluntary disclosures by you.
<b>Disclosed To in Last 12 Months</b>	<ul style="list-style-type: none"> <li>• Financial institutions or transaction support vendors</li> <li>• Government, regulatory, or professional entities</li> <li>• Consumer reporting agencies or credit reporting agencies</li> <li>• Our affiliates, including subsidiaries and affiliated entities</li> </ul>
<b>We May Collect, Process, and Disclose for the Following Business Purposes</b>	<ul style="list-style-type: none"> <li>• Utilize Independent Contractors and Other Vendors and Service Providers</li> <li>• File legally-required workforce data reports with government entities</li> </ul>
<b>Sold To / Disclosure Type</b>	<ul style="list-style-type: none"> <li>• Not sold for monetary or other valuable consideration.</li> <li>• Not shared for cross-context behavioral advertising.</li> </ul>

<b>Category</b>	<b>Facility &amp; Systems Access Information</b>
<b>Examples</b>	Information identifying you, if you accessed our secure facilities, systems, networks, computers, or equipment.
<b>Disclosed To in Last 12 Months</b>	Technology and risk management vendors.
<b>We May Collect, Process, and Disclose for the Following Business Purposes</b>	<ul style="list-style-type: none"> <li>• Provide and Manage Services</li> <li>• Manage Relationships, Preferences and Obligations</li> <li>• Support and Enhance Business Operations</li> <li>• Utilize Independent Contractors and Other Vendors and Service Providers</li> </ul>
<b>Disclosure Type</b>	<ul style="list-style-type: none"> <li>• Not sold for monetary or other valuable consideration.</li> <li>• Not shared for cross-context behavioral advertising.</li> </ul>

<b>Category</b>	<b>Inferences</b>
<b>Examples</b>	Based on analysis of your activity on the website or information drawn from any of the information identified in the above categories of personal information, we may develop inferences regarding your preferences.
<b>Disclosed To in Last 12 Months</b>	Our affiliates, including subsidiaries and affiliated entities
<b>We May Collect, Process, and Disclose for the Following Business Purposes</b>	<ul style="list-style-type: none"> <li>• Provide and Manage Services</li> <li>• Manage Relationships, Preferences and Obligations</li> <li>• Support and Enhance Business Operations</li> <li>• Utilize Independent Contractors and Other Vendors and Service Providers</li> </ul>
<b>Disclosure Type</b>	<p>For data collected through our website:</p> <ul style="list-style-type: none"> <li>• Not sold for monetary consideration.</li> <li>• Shared for other valuable consideration which may be considered a sale of such information in some jurisdictions.</li> <li>• Also shared with these third parties for cross-context behavioral advertising.</li> </ul> <p>For all other data in this category collected through other sources (not through this website):</p> <ul style="list-style-type: none"> <li>• Not sold for monetary or other valuable consideration.</li> <li>• Not shared for cross-context behavioral advertising.</li> </ul>



## **Categories of Sensitive Personal Information Collected or Processed**

Of the above categories of Personal Information, the following are categories of Sensitive Personal Information RSM may collect from or about consumers or independent contractors:

1. Personal Identifiers (social security number, driver's license or state identification card number, passport number, other unique government-issued identifiers)
2. Account Information (account log-in, in combination with any required security or access code, password, or credentials allowing access to the account)
3. Financial Information (account number, account log-in, credit or debit card number, together with any code or password that would allow access to an account)
4. Protected Classifications (racial or ethnic origin, religious or philosophical beliefs, union membership, or sexual orientation)
5. Biometric Information (used for the purpose of uniquely identifying you)
6. Geolocation Data (IP address and/or GPS location, latitude & longitude)
7. Contents of Personal Communications (contents of mail, email, and text messages where we are not the intended recipient)
8. Personal data revealing race, racial or ethnic origin, religious beliefs, sex, sexual orientation, gender, age, military status, familial status, immigration or citizenship status, disability, or medical, mental, or physical health condition or diagnosis.

Personal information does not include:

- Publicly available information from government records.
- Information that a business has a reasonable basis to believe is lawfully made available to the general public by the consumer or independent contractor, or from widely distributed media.
- Information made available by a person to whom the consumer or independent contractor has disclosed the information if the consumer or independent contractor has not restricted the information to a specific audience.
- Deidentified or aggregated information.

## **Sources of Personal Information**

We may collect your personal information from the following sources:

- You when you visit the website and voluntarily submit information through forms on the website, when you visit any of our offices or facilities, when you purchase or inquire about any of our products or services, when you enter into a contract to perform services for us
- Our personnel, contractors, vendors, suppliers, guests, visitors, other consumers, and clients based on your interactions with them (if any)
- We utilize cookies to automatically collect information about our website visitors
- Lead generators and referral sources

- Systems, devices, networks, software applications, and databases you log into or use in when interacting with us
- Other members of the RSM International network
- Our affiliates, including subsidiaries and affiliated entities
- Service providers or vendors acting on our behalf
- Other sources as permitted or required by applicable law

## **To Whom We Disclose Personal Information**

We may disclose, sell, or share your personal information to/with the following categories of service providers, contractors, or third parties:

- Financial institutions or transaction support vendors (e.g. payment processors)
- Government, regulatory, or professional entities
- Marketing, advertising, or communications vendors
- Analytics vendors
- Video content hosts and providers (e.g., Vimeo, YouTube)
- Social media platforms (e.g., Facebook, LinkedIn)
- Consumer reporting agencies or credit reporting agencies
- Consultants, technology, and risk management vendors
- Insurance carriers, administrators, and brokers
- Entities that receive services from us
- Our affiliates, including subsidiaries and affiliated entities
- Other members of the RSM International network

## **Notice of Right to Opt-Out of the Selling and Sharing of Your Information**

Depending on the state where you reside, **you have the right to tell us not to sell your personal information or share it for cross-context behavioral advertising.** You have the full and free right to opt-out of our disclosure of your personal information to any third parties where the disclosure constitutes “selling” or “sharing” as defined by applicable state privacy laws. You may exercise your right to opt-out without fear of discrimination for doing so.

To opt-out of our selling or sharing of your information, meaning, we will not disclose your information to third parties for any monetary or other valuable consideration, you can do any of the following:

- Click [HERE](#) to be taken to an online opt-out submission form.
- If you are unable to submit an opt-out through any of the above methods, please call our toll-free privacy line at 1-800-274-3978 for assistance and a representative will assist in meeting your needs.

You can have an authorized agent submit a request on your behalf. To submit an opt-out through use of an authorized agent, you must provide that agent with written permission signed by you to submit an opt-out on your behalf, except when using an opt-out preference signal. The authorized agent may call our toll-free privacy line at 1-800-274-3978 to make the opt-out request and for directions for submitting the proof of authorization and the authorized agent's proof of identification to RSM. We maintain the right to deny any request from an authorized agent that does not submit sufficient proof that they have been authorized by you to act on your behalf.

A request to opt-out need not be a verifiable consumer request. However, we may deny a request to opt-out if we have a good faith, reasonable, and documented belief that a request to opt-out is fraudulent. If we deny your request to opt-out, we shall inform you of our decision not to comply and provide an explanation as to why we believe the request is fraudulent.

## **U.S. Consumer Privacy Rights**

Under the applicable U.S. Privacy Laws, depending on your state of residence, consumers may have the following rights, which can be exercised directly or, in certain cases, through an authorized agent:

<b>Consumer Right</b>	<b>Description</b>
<b>Right to Know</b>	You may, depending on your state of residence, have the right to request, (1) the categories of personal information we have collected about you, (2) the categories of sources from which the personal information was collected, (3) the business or commercial purpose for collecting, selling, or sharing this information, (4) the categories of third parties with whom we share or have shared your personal information, (5) as applicable, the categories of personal information that we have sold or shared about you and the categories of third parties to whom the personal information was sold or shared, by category or categories of personal information for each category of third parties to whom the personal information was sold or shared, (6) the categories of personal information that we have disclosed about you for a business purpose and the categories of persons to whom it was disclosed for a business purpose, (7) a list of the specific third parties to whom we sell personal data and (8) the reasons behind any profiling decisions made about you, the data used in making those decisions, and the actions you can take to secure a different decision in the future.
<b>Right to Access</b>	You may, depending on your state of residence, have the right, in certain circumstances, to receive a copy of the personal information you have provided to us in a structured, commonly used, machine-readable format that supports re-use, or to request the transfer of your personal information to another person.
<b>Right to Portability</b>	You may, depending on your state of residence, have the right, in certain circumstances, to receive a copy of the personal information you have provided to us in a structured, commonly used, machine-readable format that supports re-use, or to request the transfer of your personal information to another person.
<b>Right to Confirm</b>	You may, depending on your state of residence, have the right to confirm if we are processing your Personal Information and to access your Personal Information, as just stated above.
<b>Right to Delete</b>	You may, depending on your state of residence, have the right to request that we delete personal information that we collected from you, subject to certain exceptions.

<b>Consumer Right</b>	<b>Description</b>
<b>Right to Correct</b>	You may, depending on your state of residence, have the right to request we correct inaccurate personal information (to the extent such an inaccuracy exists) that we maintain about you.
<b>Right to Opt-Out</b>	You may, depending on your state of residence, have the right to opt-out of certain uses or disclosures of your personal information, including opting out of the selling of your personal information or the sharing of such information for cross-context behavioral advertising purposes. To learn more about this right and how to exercise it, please refer to the detailed discussion in the section above.
<b>Right to Limit Sensitive Personal Information Processing</b>	You may, depending on your state of residence, have the right to direct businesses us to limit their use and disclosure of Sensitive Personal Information if we use or disclose it beyond certain internal business purposes. Where applicable, we will treat such a request as a revocation of any consent that you may have provided to your processing of Sensitive Personal Information.
<b>Right to Non-Discrimination</b>	You have the right to not be discriminated or retaliated against for exercising any of the above rights.
<b>Right to Appeal</b>	You may, depending on your state of residence, have the right to appeal our refusal to take action on a request.

## **Notice of Right to Opt-Out of Profiling, Automated Decision Making, and Targeted Advertising**

Depending on your state of residence, you may have the right to opt out of targeted advertising and selling of your data. You may submit a request to exercise this right by submitting a request through one of the two options provided in the “[Submitting a Consumer Request](#)” section below.

Depending on your state of residence, you may have the right to opt out of profiling in furtherance of decisions that produce legal or similarly significant effects. While you have the right to make this request, we do not currently use profiling in this manner.

## **Submitting a Consumer Request**

**You can submit any of the above types of consumer requests through either of the two (2) options below:**

1. Submit an online request on our website at this link. <https://rsmus.com/pages/california-consumer-data-request.html>
2. Call our privacy toll-free line at 1-800-274-3978.

### **How We Will Verify That It Is Really You Submitting The Request:**

When you submit a Right to Know, Right to Access, Right to Delete, or Right to Correct request through one of the methods provided above, we will need to confirm your state of residence to determine which rights apply and then we will need to verify your identity.

We will ask you to provide some information to verify your identity and respond to your request. Specifically, we will ask you to verify information that can be used to link your identity to particular records in our possession, which depends on the nature of your relationship and interaction with us. This process may require us to request additional personal information from you, including, but not limited to, your first name, last name, email address, phone number, state/province of residence, and/or country. During verification, we will only request the minimum personal information necessary to correctly identify you for the purpose of fulfilling your request.

In certain circumstances, we may decline a request to exercise the rights described above, particularly where these rights are not available in your state, or when we are unable to verify your identity or locate your information in our systems. If we are unable to comply with all or a portion of your request, we will explain the reasons for declining to comply with your request.

## **Retention of Personal Information**

We will retain each category of personal information in accordance with our established data retention policy and practice. In deciding how long to retain each category of personal information that we collect, we consider many criteria, including, but not limited to the business purposes for which the Personal Information was collected; relevant federal, state, and local recordkeeping laws; professional obligations; applicable statute of limitations for claims to which the information may be relevant; and legal preservation of evidence obligations.

## **Third Party Vendors**

We may use other companies and individuals to perform certain functions on our behalf. Examples include administering e-mail services and running special promotions. Such parties only have

access to the personal information needed to perform these functions and may not use or store the information for any other purpose.

## **Business Transfers**

In the event we sell or transfer a particular portion of its business assets, information of consumers and independent contractors may be one of the business assets transferred as part of the transaction. If substantially all of our assets are acquired, information of consumers and independent may be transferred as part of the acquisition.

## **Compliance with Law and Safety**

We may disclose specific personal and/or Sensitive Personal Information based on a good faith belief that such disclosure is necessary to comply with or conform to the law or that such disclosure is necessary to protect our employees or the public.

## **Cookies, Pixels, and Other Tracking Technologies**

Our website may store or retrieve information on your browser, mostly in the form of cookies. A cookie is a small piece of data (text file) that a website – when visited by a user – places on the user’s device to remember information about the user, such as the user’s language preference or login information.

This type of cookie is set by us and is referred to as a “first-party cookies.” Our website uses first-party cookies primarily to make the website work as you expect it to. For example, we use the information we collect through first-party cookies to allow you to navigate between pages efficiently, analyze how well our website is performing, and understand the content that you spent the most time reviewing. In some cases, we use first-party cookies to store information that we use for targeted advertising.

We also incorporate cookies and similar technologies, such as pixels, tags, and web beacons, from outside our website’s domain (“third-party cookies”). Third-party cookies gather information to enable our vendors to provide a range of services to us, including targeted advertising and measuring the success of our advertising campaigns.

Below is a detailed list of the categories of first- and third-party cookies we use on our website. You can prevent the collection of data by non-essential performance, functional, and marketing cookies by clicking “Manage Cookies”.

## **How we use cookies**

We make use of cookies under the following circumstances and for the following reasons:

- Display information to you on the website and enable you to gain access to this policy and our cookie management portal
- Provide you with services available through the website and enable you to use some of its features
- Authenticate users and prevent fraudulent use of user accounts
- Identify user preferences regarding the use of cookies on the website
- Compile data about website traffic and how visitors use the website to offer a better website experience
- Understand and save visitor preferences for future visits, such as remembering your login details or language preference, to provide you with a more personal experience, or to avoid you having to re-enter your preferences every time you use the website
- Track your browsing habits to enable us to show advertising which is more likely to be of interest to you, including advertising by third parties on our website

## **Essential Cookies**

Essential cookies are necessary for the website to function properly and cannot be switched off in our systems. They are usually only set in response to a site visitor's request for services, such as a visitor setting their privacy preferences, logging in, or filling in forms. You can set your browser to block or alert you about these cookies, but blocking these cookies will prevent the website from working correctly or might prevent the Website from working at all.

## **Non-Essential Cookies**

Non-Essential cookies are not essential to the website functionality but serve some other unique purpose in three subcategories:

1. **“Performance” cookies** (sometimes referred to as static cookies) collect information about the user's behavior on the website without collecting personal information, for example:
  - Pages the user visits.
2. **“Functional” cookies** (sometimes called preference cookies) track and remember the user's preferences and past choices on the website to provide a personalized user experience. For example, functional cookies can collect:
  - Regions
3. **“Marketing” cookies** (sometimes called tracking or advertising cookies) can track:
  - Content the user views
  - Links the user follows



- The user's browser and device information and IP address

## **Cookie Management**

You can control and manage cookies associated with your browser. If you are interested in controlling and managing cookies from your browser, including any set by our Website, please refer to <http://www.allaboutcookies.org/manage-cookies/index.html> for information on different ways to configure your browser's cookie settings.

If you want to clear all cookies left behind by the websites you have visited, here are links where you can download three third party programs that clean out cookies.

- [http://www.lavasoftusa.com/products/ad-aware\\_se\\_personal.php](http://www.lavasoftusa.com/products/ad-aware_se_personal.php)
- <http://www.spybot.info/en/download/index.html>
- <http://www.webroot.com/consumer/products/spysweeper/>

You may delete cookies from your web browser at any time or block cookies on your equipment, but this may affect the functioning of or even block the website. Your web browser settings can be updated to make changes regarding cookies. It is possible that some functions will not be available on our website when certain cookies are deactivated. Below you can find some guidance for browser settings:

- [Safari](#)
- [Opera](#)
- [Internet Explorer](#)
- [Google Chrome](#)
- [Mozilla](#)

You can adjust your advertising preferences on mobile devices through your device settings. Below you can find guidance based on your mobile device type:

- [Apple](#)
- [Android](#)

## **External Links**

Our website contains links to other sites. We are not responsible for the privacy practices or the content of such websites. To help ensure the protection of your privacy, we recommend that you review the Privacy Policy of any site you visit via a link from our website.

## **Children Under the Age of 16**

We do not knowingly sell or share the personal information of consumers under 16 years of age.

## **How We Protect the Information that We Collect**

We implement appropriate administrative, technical, physical, and organizational safeguards to protect against unauthorized or unlawful processing of personal information and against accidental or unlawful destruction, loss, alteration, unauthorized disclosure of, or access to personal information. Please be advised, however, that we cannot fully eliminate security risks associated with the storage and transmission of personal information. RSM limits access to internal systems that hold personal information to individuals who need access for a legitimate business purpose.

## **International Visitors**

If you are located outside of the United States, you acknowledge that we collect, process, and store personal information in the United States, and that the data protection and privacy laws in the United States may differ from applicable laws in your jurisdiction. Where we transfer your personal information to an entity outside of your location, we take steps to comply with law in respect of that transfer, for example by ensuring that your personal information is protected by comparable safeguards to those provided under the law of your location.

## **Consent to Terms and Conditions**

By using this website, you consent to all terms and conditions expressed in this Privacy Policy.

## **Changes to Our Privacy Policy**

As our services evolve and we perceive the need or desirability of using information collected in other ways, we may from time to time amend this Privacy Policy. We encourage you to check our website frequently to see the current Privacy Policy in effect and any changes that may have been made to them. If we make material changes to this Privacy Policy, we will post the revised Privacy Policy and the revised effective date on this website. Please check back here periodically or contact us at the address listed at the end of this Privacy Policy.

## Questions About the Policy

This website is owned and operated by RSM US LLP. If you have any questions about this Privacy Policy, please contact us at [dataprivacy@rsmus.com](mailto:dataprivacy@rsmus.com) or call 1-800-274-3978. You may also write to us at the following address:

Attn: Privacy Office

200 S. Wacker Drive

Suite 3900

Chicago, IL 60606

***\*\*This policy was last updated and is effective as of July 31, 2025.***