

# **CALIFORNIA CONSUMER PRIVACY POLICY**

Updated as of October 23, 2024

## **FOR CALIFORNIA RESIDENTS ONLY**

This Privacy Policy for California residents is adopted by Armanino Advisory LLC (including Armanino Advisory LLC dba AMF Media Group) (“Company”), Armanino LLP (“LLP”), and their respective affiliates (collectively, the “Company Group”) in compliance with the California Consumer Privacy Act of 2018 (“CCPA”), as amended by the California Privacy Rights Act of 2020 (“CPRA”). Any terms defined in the CCPA/CPRA have the same meaning when used in this policy.

The purpose of this Privacy Policy is to provide consumers with a comprehensive description of our practices regarding the collection, use, disclosure, sale, sharing, and/or retention of personal information. This policy will be updated at least once every twelve months.

### **I. Scope**

This policy applies solely to natural persons residing in California and does not apply to individuals living elsewhere, businesses, or other corporate entities.

### **II. Definitions**

“**Consumer**” means a natural person who is a California resident.

“**Personal Information**” means information that identifies, relates to, describes, is reasonably capable of being associated with, or could reasonably be linked, directly or indirectly, with a particular Consumer or household. It does not include publicly available information or lawfully obtained, truthful information that is a matter of public concern. Personal Information also does not include consumer information that is deidentified or aggregate consumer information.

“**Sensitive Personal Information**” is a subset of Personal Information that requires greater security protections and standards of care in handling.

### **III. Consumer Rights**

#### **A. Right to Know**

Consumers have the right to request that we disclose the following about their Personal Information:

- The categories of Personal Information we may collect.
- The categories of sources from which their Personal Information is collected.
- The business or commercial purpose(s) for collecting, selling, or sharing their Personal Information.
- The categories of third parties to whom we may have disclosed their Personal Information.

- The specific pieces of Personal Information we may have collected about them.

## **B. Right to Delete**

In certain circumstances, Consumers have the right to request the erasure of their Personal Information. Upon verifying a Consumer request to delete, we will delete your Personal Information from our records and instruct any service providers or third parties to do the same, unless doing so proves impossible or involves disproportionate effort.

We may not grant your request to delete if maintaining your Personal Information is necessary in order to:

- Complete the transaction for which the Personal Information was collected, fulfill the terms of a written warranty or product recall conducted in accordance with federal law, provide a good or service requested or reasonably anticipated within the context of our ongoing business relationship, or otherwise perform a contract between us.
- Help to ensure security and integrity to the extent the use of your Personal Information is reasonably necessary and proportionate for those purposes.
- Debug to identify and repair errors that impair existing intended functionality.
- Exercise free speech, ensure the right of another Consumer to exercise that Consumer's right of free speech, or exercise another right provided for by law.
- Comply with the California Electronic Communications Privacy Act.
- Engage in public or peer-reviewed scientific, historical, or statistical research that conforms or adheres to all other applicable ethics and privacy laws, when the business' deletion of the information is likely to render impossible or seriously impair the ability to complete such research, if the Consumer has provided informed consent.
- To enable solely internal uses that are reasonably aligned with the expectations of the Consumer based on the Consumer's relationship with the business and compatible with the context in which the Consumer provided the information.
- Comply with a legal obligation.

## **C. Right to Opt-Out**

Consumers have the right to direct us not to sell or share their Personal Information to third parties. Under the CCPA/CPRA, "selling" means disclosing a Consumer's Personal Information to a third party for monetary or other valuable consideration, absent certain exceptions. "Sharing" means disclosing a Consumer's Personal Information to a third party for cross-contextual behavioral advertising.

## **D. Right to Correct**

Consumers have the right to request that we correct inaccurate Personal Information that we maintain about the Consumer, taking into account the nature of the Personal Information and the purposes of the processing of the Personal Information. Upon verifying a Consumer request to correct inaccurate Personal Information, we will use commercially reasonable efforts to correct the inaccurate Personal Information as directed.

## **E. Right to Limit Use & Disclosure of Sensitive Personal Information**

Consumers have the right to request that we limit our use and disclosure of their Sensitive Personal Information to only what is necessary to perform the services or provide the goods reasonably expected. Upon confirming a request, we will cease using and disclosing the Consumer's Sensitive Personal Information, and notify any service providers, contractors, and third parties of the same, for purposes other than the following:

- To perform the services or provide the goods reasonably expected by an average Consumer who requests those goods or services (e.g., a Consumer's geolocation may be used by a mobile application that is providing the Consumer with directions on how to get to a specific location).
- To help ensure security and integrity to the extent the use of the information is reasonably necessary and proportionate for these purposes; including to prevent, detect, and investigate security incidents that compromise the availability, authenticity, integrity, or confidentiality of stored or transmitted Personal Information.
- To resist malicious, deceptive, fraudulent, or illegal actions directed at the business and to prosecute those responsible for those actions.
- To ensure the physical safety of natural persons.
- Short-term, transient use, including, but not limited to, non-personalized advertising shown as part of an individual's current interaction with the business, provided that the information is not disclosed to another third party and is not used to build a profile about the individual or otherwise alter their experience outside the current interaction with the business.
- To perform services on behalf of the business, including maintaining or servicing accounts, providing customer service, processing, or fulfilling orders and transactions, verifying customer information, processing payments, providing financing, providing analytic services, providing storage, or providing similar services on behalf of the business.
- To undertake activities to verify or maintain the quality or safety of a service or device that is owned, manufactured, manufactured for, or controlled by the business, and to improve, upgrade, or enhance the service or device that is owned, manufactured, manufactured for, or controlled by the business.
- To collect or process Sensitive Personal Information where such collection or processing is not for the purpose of inferring characteristics about a Consumer.

## **F. Right of No Discrimination/Retaliation**

We will not discriminate or retaliate against a Consumer for exercising any rights under the CCPA/CPRA.

## **IV. Submitting Requests**

Consumers may submit requests by either of the following methods:

- Call toll-free 844-582-8883
- On the web at [www.armanino.com/contact](http://www.armanino.com/contact) or by clicking the pop-up cookies widget at [www.armanino.com](http://www.armanino.com)

In submitting a request, please provide your name, e-mail address, phone number, and address for verification purposes. If the request is submitted on your behalf by an authorized agent, please provide a signed written authorization.

Except as described in this policy or provided under applicable privacy laws, there is no charge to the exercise of your legal rights. In compliance with the CCPA/CPRA, we will disclose and deliver the required information, correct inaccurate Personal Information, and/or delete Personal Information within forty-five days of receiving a verifiable request. We may extend the forty-five day time period by an additional forty-five days when reasonably necessary and after first providing notice of such extension.

## **V. Personal Information We Collect**

We collect and use Personal Information for human resources, employment, benefits administration, health and safety, and business-related purposes and to be in legal compliance.

Below are the categories of Personal Information that we have collected about Consumers in the previous twelve months:

- Identifiers, such as a real name, alias, postal address, unique personal identifier, online identifier, Internet Protocol address, email address, account name, social security number, driver's license number, passport number, or other similar identifier.
- Personal information categories described in the California Customer Records statute, which in addition to the identifiers above, include signatures, education, employment history, bank account number, credit card number, debit card number, or any other financial information, medical information, or health insurance information.
- Characteristics of protected classifications under California or federal law.
- Commercial information, including records of personal property, products or services purchased, obtained, considered, or other purchasing or consuming histories or tendencies.
- Internet or other electronic network activity information, including, but not limited to, browsing history, search history, and information regarding a consumer's interaction with an internet website application, or advertisement.
- Geolocation data, such as the location of company-issued laptops, mobile phones, or device location.
- Professional or employment-related information, such as work history, prior employer, human resources data, and data necessary for administering benefits and related administrative services.
- Education information, defined as information that is not publicly available personally identifiable information as defined in the Family Educational Rights and Privacy Act (20 U.S.C. Sec. 1232g; 34 C.F.R. Part 99).
- Inferences drawn from any of the information identified herein to create a profile about a consumer reflecting their preferences, characteristics, psychological trends, predispositions, behavior, attitudes, intelligence, abilities, and aptitudes.
- Sensitive Personal Information.

## **VI. Sensitive Personal Information We Collect**

We may also collect Sensitive Personal Information for human resources, employment, benefits administration, health and safety, and business-related purposes and to be in legal compliance.

Below are the categories of Sensitive Personal Information that we have collected about Consumers in the previous twelve months:

- Personal Information that reveals a consumer's social security, driver's license, state identification card, or passport number.
- Personal Information that reveals a consumer's account log-in, financial account, debit card, or credit card number in combination with any required security or access code, password, or credentials allowing access to an account.
- Personal Information that reveals a consumer's precise geolocation.
- Personal Information that reveals a consumer's racial or ethnic origin, religious or philosophical beliefs, or union membership.
- Personal Information that reveals the contents of a consumer's mail, email, and text messages in which the business is not the intended recipient of the communication.
- Personal Information collected and analyzed concerning a consumer's health.
- Personal Information collected and analyzed concerning a consumer's sex life or sexual orientation.

## **VII. How Personal Information is Collected**

We collect most Personal Information directly from you. However, we may also collect Personal Information from the following sources:

- Public accessible sources.
- Directly from a third party for background check purposes.
- A third party, such as a bank, financial institution or advisor, with your consent.
- Consultants and other professionals we may engage in relation to your employment, with your consent.
- Our website and application, through the use of Cookies.
- Our Information Technology (IT) systems.

## **VIII. The Purpose for Which Personal Information is Collected**

The purposes for which the Company Group collects or uses your Personal Information include the following:

- To provide and maintain our service: including to monitor the usage of our service.
- To manage your Account: to manage your registration as a user of our service. The personal data you provide can give you access to different functionalities of the service that are available to you as a registered user.

- For the performance of a contract: the development, compliance, and undertaking of the purchase contract for the products, items, or services you have purchased or of any other contract with us through the service.
- To contact you: to contact you by email, telephone calls, SMS, or other equivalent forms of electronic communication, such as a mobile application's push notifications regarding updates or informative communications related to the functionalities, products, or contracted services, including the security updates, when necessary or reasonable for their implementation.
- To provide you: with news, special offers, and general information about other goods, services, and events which we offer that are similar to those that you have already purchased or enquired about unless you have opted not to receive such information.
- To manage your requests: to attend and manage your requests to us.
- For other purposes: we may use your information for other purposes, such as data analysis, identifying usage trends, determining the effectiveness of our promotional campaigns, and to evaluate and improve our services, products, marketing, and your experience.
- Comply with all applicable laws and regulations.
- Recruit and evaluate job applicants and candidates for employment.
- Conduct background checks.
- Manage your employment relationship with us, including for:
  - Onboarding processes;
  - Timekeeping, payroll, and expense report administration;
  - Employee benefits administration;
  - Employee training and development requirements;
  - The creation, maintenance, and security of your online employee account(s);
  - Reaching your emergency contacts when needed, such as when you are not reachable or are injured or ill;
  - Workers' compensation claims management;
  - Employee job performance, including goals and performance reviews, promotions, discipline, and termination;
  - Other human resources purposes;
- Manage and monitor employee access to company facilities, equipment, and systems.
- Conduct internal audits and workplace investigations.
- Investigate and enforce compliance with and the potential breaches of Company Group policies and procedures.
- Engage in corporate transactions requiring review of employee records, such as evaluating potential mergers and acquisitions of the Company Group.
- Maintain commercial insurance policies and coverages, including for workers' compensation and other liability insurance.
- Perform workforce analytics, data analytics, and benchmarking.
- Administer and maintain the Company Group's operations, including for safety purposes.
- For client marketing purposes.
- Exercise or defend the legal rights of the Company Group and their respective employees, affiliates, customers, contractors, and/or agents.

## IX. Disclosure of Personal Information

We may disclose and use Personal Information, including Sensitive Personal Information, for human resources, employment, benefits administration, health and safety, business-related purposes, and to be in legal compliance. Furthermore, we may disclose and use such information to provide features and to improve and customize our service.

We may disclose each category of Personal Information that we collect, as provided above, with the following third parties:

- ***With service providers.*** We may disclose your personal information with service providers to monitor and analyze the use of our service or to contact you.
- ***With business transfers.*** We may disclose or transfer your personal information in connection with, or during negotiations, of any merger, sale of company assets, financing, or acquisition of all or a portion of our business to another company.
- ***With affiliates.*** We may disclose your information with our affiliates, in which case we will require those affiliates to honor this Privacy Policy. Affiliates include our parent company and any other subsidiaries, joint venture partners, or other companies that we control or that are under common control with us.
- ***Business partners.*** We may disclose your information with our business partners to offer you certain products, services, or promotions.
- ***With other users.*** When you share personal information or otherwise interact in the public areas with other users, such information may be viewed by all users and may be publicly distributed outside.
- ***With your consent.*** We may disclose your information to additional third parties with your consent.
- ***Governmental agencies, law enforcement, and legal advisors.*** We may disclose your information with governmental agencies, law enforcement, or legal advisors as necessary or required by law.
- ***Benefit administrators and payroll companies.*** For our employees and contractors, we may disclose your information to benefit administrators and payroll companies as necessary.

We have disclosed the following categories of Personal Information within the previous twelve months:

Categories of Personal Information	Categories of Third Parties
Identifiers, such as a real name, alias, postal address, unique personal identifier, online identifier, Internet Protocol address, email address, account name, social security number, driver's license number, passport number, or other similar identifier	<ul style="list-style-type: none"><li>• Service providers</li><li>• Our affiliated businesses</li><li>• Business partners</li><li>• Governmental agencies, law enforcement, and legal advisors</li><li>• Benefit administrators and payroll companies</li><li>• Governmental agencies when required</li></ul>

	<ul style="list-style-type: none"> <li>• Payment processors and providers of related financial services</li> <li>• Analytics providers</li> <li>• Legal advisors and law enforcement as necessary</li> <li>• Other third parties at your direction</li> </ul>
<p>Personal information categories described in the California Customer Records statute, including identifiers, signatures, education, employment history, bank account number, credit card number, debit card number, or any other financial information, medical information, or health insurance information</p>	<ul style="list-style-type: none"> <li>• Service providers</li> <li>• Our affiliated businesses</li> <li>• Business partners</li> <li>• Governmental agencies, law enforcement, and legal advisors</li> <li>• Benefit administrators and payroll companies</li> <li>• Governmental agencies when required</li> <li>• Payment processors and providers of related financial services</li> <li>• Analytics providers</li> <li>• Legal advisors and law enforcement as necessary</li> <li>• Other users in certain circumstances</li> <li>• Other third parties at your direction</li> </ul>
<p>Characteristics of protected classifications under California or federal law</p>	<ul style="list-style-type: none"> <li>• Service providers</li> <li>• Our affiliated businesses</li> <li>• Business partners</li> <li>• Governmental agencies, law enforcement, and legal advisors</li> <li>• Benefit administrators and payroll companies</li> <li>• Governmental agencies when required</li> <li>• Payment processors and providers of related financial services</li> <li>• Analytics providers</li> <li>• Legal advisors and law enforcement as necessary</li> <li>• Other users in certain circumstances</li> <li>• Other third parties at your direction</li> </ul>
<p>Commercial information, including records of personal property, products or services purchased, obtained, considered, or other purchasing or consuming histories or tendencies.</p>	<ul style="list-style-type: none"> <li>• Service providers</li> <li>• Our affiliated businesses</li> <li>• Business partners</li> <li>• Governmental agencies, law enforcement, and legal advisors</li> <li>• Benefit administrators and payroll companies</li> <li>• Governmental agencies when required</li> </ul>



	<ul style="list-style-type: none"> <li>• Payment processors and providers of related financial services</li> <li>• Analytics providers</li> <li>• Legal advisors and law enforcement as necessary</li> <li>• Other third parties at your direction</li> </ul>
<p>Internet or other electronic network activity information, including, but not limited to, browsing history, search history, and information regarding a consumer's interaction with an internet website application, or advertisement.</p>	<ul style="list-style-type: none"> <li>• Service providers</li> <li>• Our affiliated businesses</li> <li>• Business partners</li> <li>• Governmental agencies, law enforcement, and legal advisors</li> <li>• Benefit administrators and payroll companies</li> <li>• Governmental agencies when required</li> <li>• Payment processors and providers of related financial services</li> <li>• Analytics providers</li> <li>• Legal advisors and law enforcement as necessary</li> <li>• Other users in certain circumstances</li> <li>• Other third parties at your direction</li> </ul>
<p>Geolocation data, such as the location of company-issued laptops, mobile phones, or device location</p>	<ul style="list-style-type: none"> <li>• Service providers</li> <li>• Our affiliated businesses</li> <li>• Business partners</li> <li>• Governmental agencies, law enforcement, and legal advisors</li> <li>• Benefit administrators and payroll companies</li> <li>• Governmental agencies when required</li> <li>• Payment processors and providers of related financial services</li> <li>• Analytics providers</li> <li>• Legal advisors and law enforcement as necessary</li> <li>• Other users in certain circumstances</li> <li>• Other third parties at your direction</li> </ul>
<p>Professional or employment-related information, such as work history, prior employer, human resources data, and data necessary for administering benefits and related administrative services</p>	<ul style="list-style-type: none"> <li>• Service providers</li> <li>• Our affiliated businesses</li> <li>• Business partners</li> <li>• Benefit administrators and payroll companies</li> <li>• Governmental agencies when required</li> <li>• Payment processors and providers of related financial services</li> <li>• Analytics providers</li> </ul>

	<ul style="list-style-type: none"> <li>• Legal advisors and law enforcement as necessary</li> <li>• Other third parties at your direction</li> </ul>
<p>Education information, defined as information that is not publicly available personally identifiable information as defined in the Family Educational Rights and Privacy Act (20 U.S.C. Sec. 1232g; 34 C.F.R. Part 99)</p>	<ul style="list-style-type: none"> <li>• Service providers</li> <li>• Our affiliated businesses</li> <li>• Business partners</li> <li>• Governmental agencies, law enforcement, and legal advisors</li> <li>• Benefit administrators and payroll companies</li> <li>• Governmental agencies when required</li> <li>• Payment processors and providers of related financial services</li> </ul>
<p>Inferences drawn from any of the information identified herein to create a profile about a consumer reflecting their preferences, characteristics, psychological trends, predispositions, behavior, attitudes, intelligence, abilities, and aptitudes</p>	<ul style="list-style-type: none"> <li>• Service providers</li> <li>• Our affiliated businesses</li> <li>• Business partners</li> <li>• Governmental agencies, law enforcement, and legal advisors</li> <li>• Benefit administrators and payroll companies</li> <li>• Governmental agencies when required</li> <li>• Payment processors and providers of related financial services</li> <li>• Analytics providers</li> <li>• Legal advisors and law enforcement as necessary</li> <li>• Other users in certain circumstances</li> <li>• Other third parties at your direction</li> </ul>
<p>Sensitive Personal Information</p>	<ul style="list-style-type: none"> <li>• Service providers</li> <li>• Our affiliated businesses</li> <li>• Business partners</li> <li>• Governmental agencies, law enforcement, and legal advisors</li> <li>• Benefit administrators and payroll companies</li> <li>• Governmental agencies when required</li> <li>• Payment processors and providers of related financial services</li> <li>• Analytics providers</li> <li>• Legal advisors and law enforcement as necessary</li> <li>• Other third parties at your direction</li> </ul>

We sell or share Consumers' Personal Information for business-related purposes. We have sold or shared the following categories of Personal Information within the previous twelve months:

Categories of Personal Information	Categories of Third Parties
Identifiers, such as a real name, postal address, Internet Protocol address, email address,	<ul style="list-style-type: none"> <li>• Service providers</li> <li>• Our affiliated businesses</li> <li>• Business partners</li> </ul>
Internet or other electronic network activity information, including, but not limited to, browsing history, search history, and information regarding a consumer's interaction with an internet website application, or advertisement	<ul style="list-style-type: none"> <li>• Service providers</li> <li>• Our affiliated businesses</li> <li>• Business partners</li> </ul>

Our services are not intended for persons under 16 years of age and we do not knowingly collect Personal Information from persons under the age of 16.

**X. Contact Information**

If you have any questions or concerns about our privacy policies and/or information practices, or need to access this policy in an alternative format due to having a disability, please contact us at [info@armanino.com](mailto:info@armanino.com) or 2700 Camino Ramon #350, San Ramon, CA 94583, or by phone at (925) 790-2600.