

## **Legacy's Extremely Sensitive Information (ESI) Policy**

Federal and state laws require that certain information be safeguarded from unauthorized disclosure to protect individuals' identities. Under this protection falls such information as a person's full social security number together with his or her name, address, date of birth, as well as certain medical information. This information is referred to as Extremely Sensitive Information (ESI). Legacy Professionals LLP has implemented safeguards to meet applicable legal requirements regarding our handling of your ESI. We have adopted policies on maintaining or transmitting such information using electronic or hard-copy media. In many instances, the use of ESI is essential to the services we perform as part of our engagement. In those cases, the ESI data is limited to the information required for the specific task.

It is often necessary for us to receive or transmit ESI in either electronic or printed form. With regard to ESI maintained or transmitted electronically, we have implemented procedures and use software and other tools that provide the highest level of security, including the use of encrypted email and Legacy's confidential portal. The electronic transmission of ESI is the preferred method of delivery; however, certain forms (such as W-2s) and records must be in paper format. We have made changes to improve the security of the delivery of hard-copy ESI. These changes comply with federal and state guidelines. These guidelines require that documents containing ESI must either be sent by bonded secure messenger or US Postal Service Registered or Express mail. In response, we have adopted these methods as our policy on delivery of hard-copy ESI.

We do not mean to imply that all other delivery methods are unreliable or unsafe. However, we cannot include alternatives in our policy since they do not comply with ESI guidelines. We understand that there may be situations where you would prefer that we use an alternate delivery method such as hand-delivery or UPS. In order for us to comply with your wishes, we are including language in our engagement letters allowing us to use an alternative delivery method at your request. **By signing the engagement letter you acknowledge that you understand that we are not responsible for the disclosure of any ESI that occurs as the result of the use of an alternative delivery method you have requested.** We will continue to take every reasonable precaution to protect your information when using all delivery methods.

If you have any questions regarding our ESI policy, please contact us.