

HFA Privacy Policy

Effective Date: January 1, 2026 | Last Updated: July 28, 2026

1. Introduction

HFA ("HFA," "we," "our," or "us") is committed to protecting the privacy, confidentiality, and security of the personal and financial information entrusted to us by our clients. This Privacy Policy explains how we collect, use, protect, and disclose personal information obtained through our professional services, website, and other interactions with clients.

For purposes of this Privacy Policy, HFA refers to Holman Frenia Allison, P.C.

2. Scope

This Privacy Policy applies to personal information collected by HFA in connection with providing accounting, tax, audit, advisory, and related professional services, and to information collected through our website and client portals.

Our obligations to protect client information are also governed by the AICPA Code of Professional Conduct, applicable state and federal law, and the confidentiality provisions of our client engagement agreements. Where those obligations are more protective than this Privacy Policy, they control.

This Privacy Policy is provided for informational purposes and describes our privacy practices. It does not create contractual rights beyond those set out in our client engagement agreements.

3. Information We Collect

To provide our services, we may collect personal and financial information, including but not limited to:

- Name, address, telephone number, and email address
- Social Security Numbers, Employer Identification Numbers, and other government-issued identification numbers
- Financial statements and accounting records
- Tax returns and supporting documentation
- Banking and payment information
- Employment and payroll information
- Information required to comply with applicable laws and professional standards

We collect this information directly from our clients, from individuals or organizations our clients authorize to provide it on their behalf (such as financial institutions, payroll providers, or legal counsel), and from public or governmental records where required to complete an engagement.

We collect only the information necessary to provide our services, meet legal and regulatory obligations, and fulfill the terms of our client engagements.

4. Information Collected Through Our Website

When you visit our website or use a client portal, we may collect limited technical information such as IP address, browser type, device type, pages visited, and the dates and times of access. This information is used to operate and secure our systems, understand general usage patterns, and improve the experience we provide.

Cookies, analytics, and advertising technologies. We use cookies and similar technologies on our website. Some are necessary for the site to function. Others support analytics and advertising, including tools provided by third parties such as social media and advertising platforms. These tools may collect information about your visit and transmit it to the provider, which may use that information to measure the performance of our marketing or to present our advertising to you on other sites. Some state privacy laws define this type of disclosure as a "sale" or "sharing" of personal information.

You can limit this collection through your browser settings, which allow you to refuse or delete cookies, and through the advertising and privacy controls offered by the platforms themselves. Refusing cookies may limit certain website functionality. You may also contact us using the information in Section 12 with questions or requests regarding these technologies.

Information provided to us in the course of a client engagement is not used for advertising purposes.

Information you submit through website contact forms is used only to respond to your inquiry and to provide the services you request.

Our website may contain links to third-party sites. We are not responsible for the privacy practices or content of those sites, and we encourage you to review their privacy policies.

5. How We Use Your Information

We use personal information to:

- Prepare tax returns and other required filings
- Perform accounting, audit, advisory, and consulting services
- Communicate with clients regarding engagements
- Process billing and payments
- Comply with legal, regulatory, and professional obligations
- Maintain our business operations and improve our services

We do not use client information for purposes unrelated to the services we provide without authorization or as otherwise required by law.

6. Information Sharing

HFA does not sell or rent client personal or financial information. Information collected through our website by cookies and advertising technologies is addressed separately in Section 4.

We may disclose personal information only when necessary to:

- Perform services requested by our clients
- Work with trusted service providers that assist in delivering our services
- Comply with applicable laws, regulations, court orders, or legal processes
- Protect the rights, property, or safety of HFA, our clients, or others

We require service providers with access to client information to protect it under confidentiality terms and to use it only for authorized business purposes.

Disclosure of tax return information is further governed by federal law, and where required we obtain written client consent before making such a disclosure.

7. Information Security

HFA maintains administrative, technical, and physical safeguards designed to protect personal information against unauthorized access, disclosure, alteration, or destruction. These safeguards are set out in our internal information security policies and reviewed on an ongoing basis.

Our policies require:

- Access to client information to be limited to personnel who need it to perform their job responsibilities, applying the principle of least privilege
- Client information to be encrypted in transit and at rest using current industry-standard methods
- Physical documents containing client information to be stored in secured, restricted areas and secured during transport
- All employees to complete annual security awareness training
- Periodic review of our security practices, systems, and service providers

We encourage clients to use our secure portal rather than standard email when transmitting sensitive information. While we take significant measures to protect information in our care, no method of electronic transmission or storage can be guaranteed to be completely secure.

8. Data Retention

We retain client information only for as long as necessary to fulfill the purposes for which it was collected, comply with legal, regulatory, and professional record retention requirements, resolve disputes, and enforce our agreements.

When information is no longer required, it is securely destroyed or disposed of in accordance with applicable professional and legal retention requirements.

9. Client Rights

Subject to applicable law, clients may request to:

- Access personal information maintained by HFA
- Request correction of inaccurate or incomplete information
- Ask questions regarding how their information is collected and used
- Request information regarding applicable data retention practices

Requests may be submitted using the contact information in Section 12. We will respond within a reasonable period and may need to verify your identity before acting on a request.

Certain requests may be limited where HFA is required to retain records under applicable laws, professional standards, or contractual obligations, or where the information constitutes our audit or engagement working papers.

10. Children's Privacy

Our services and website are directed to businesses, governmental entities, and adult individuals. We do not knowingly collect personal information directly from children. Information about minors may appear in materials clients provide to us, such as dependent information on a tax return, and that information is protected under the same safeguards described in this Privacy Policy.

11. Changes to This Privacy Policy

HFA may update this Privacy Policy periodically to reflect changes in legal requirements, business practices, or technology. The most current version will be made available through our website or upon request, and the "Last Updated" date above will be revised accordingly.

12. Contact Us

Questions regarding this Privacy Policy or our privacy practices may be directed to:

HFA (Holman Frenia Allison, P.C.)

Attn: Privacy Officer

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