David Liddell Forensic Accounting Limited Cookies Policy

This document contains information on what cookies are, the cookies used by the **David Liddell Forensic Accounting Limited** ("**DLFA**") website, how to switch cookies off in your browser, how to specifically switch off cookies, and some useful links for further reading on the subject. If it does not provide the information you were looking for, or you have any further questions about the use of cookies on the **DLFA** website, please email us. The contact details are provided under the **Legal & Contact Information** section towards the end of this document.

What Are Cookies?

Cookies are small text files that are stored by the web browser (for example, Firefox, Google Chrome, Internet Explorer, Opera or Safari) on your computer or mobile phone. They allow websites to store things like user preferences. Cookies can be thought of as a means to provide a 'memory store' for the website, so that it can recognise you when you return and so that the website can respond appropriately.

Examples of some of the different types of cookies available that can be deployed on a website are listed below:

Strictly Necessary Cookies

- o Essential cookies are set across a website to enable the use of its online systems, without which the online systems would not function.
- o Some cookies may be placed on your computer ensure the website delivers information and services securely and optimally.

Functionality Cookies

- These are cookies that are not essential, but they enhance your use of our website.
- o These cookies are used to monitor the use of and visitor behaviour on a website to help improve the information and services provided.

• Performance Cookies

o These cookies are used to monitor the performance of a website.

• Third Party Cookies

 Some websites may use third party services or software, such as maps, online videos or social networking features. Many of these services may set cookies in your browser.

Advertising Cookies

- o Cookies are widely used in online advertising.
- o Tracking pixels may sometimes be used to set cookies that assist with the delivery of online advertising.
- o Ordinarily no personally identifiable information can be gained from advertising cookies.

How & Why We Use Cookies

There are generally five reasons why a cookie may be stored on your device when visiting our website:

- To ensure the website works properly for you and enable you to make use of any secure online services that we may provide
- To collect anonymised data about your use of the website to help us improve our online services
- To remember your preferences and make the site easier for you to use
- To enhance the information we present online via third party services we may use. We have no control over third party cookies
- To deliver targeted advertising for our products and services

These cookies are placed on your device either by **DLFA** or by the third parties whose services we choose to deliver our website.

Some cookies are retained in your browser for only as long as you visit our website, while others persist for a longer, specified or unspecified period.

The cookies we use include:

Content Management System (CMS) Cookies

Content management system cookies are an automatic dependency related to the CMS our website uses. Without them our website would fail to function.

Google Analytics Cookies

We use Google Analytics on our website to gather anonymous statistics relating to website performance and usage.

For more information regarding Google's privacy policy visit the link listed below. If you would like to opt-out of Google Analytics monitoring your behaviour on our site please use the following link:

https://policies.google.com/privacy?hl=en-GB&gl=uk
https://tools.google.com/dlpage/gaoptout/

Session Cookies

Session Cookies expire immediately when you end your browsing session and are used on our website to gather anonymous statistics relating to website performance and usage.

How You Can Turn Cookies Off

It is usually possible to stop your web browser accepting cookies, or to stop it accepting cookies from a particular website. However, it is important to be aware that, if you have an account, a website cannot tell if you are signed in without using cookies, so you would not be able to post comments or view information provided specifically for your attention, for example.

All modern browsers allow you to change your cookie settings. You can usually find these settings in the Options or Preferences menu of your browser. To understand these settings, the following links may be helpful, or you can use the Help option in your browser for more details.

- Cookie settings in Firefox https://support.mozilla.com/en-US/kb/cookies-information-websites-store-on-your-computer?redirectlocale=en-GB&redirectslug=Cookies
- Cookie settings in Google Chrome –
 https://support.google.com/chrome/answer/95647?hl=en&ref_topic=14666
- Cookie settings in **Internet Explorer** <u>https://support.microsoft.com/en-us/help/17442/windows-internet-explorer-delete-manage-cookies#ie=ie-10</u>
- Cookie settings in **Microsoft Edge** <u>https://privacy.microsoft.com/en-us/windows-10-microsoft-edge-and-privacy</u>
- Cookie settings in Opera https://www.opera.com/help/tutorials/security/privacy/
- Cookie settings in **Safari** <u>https://support.apple.com/kb/PH21411?viewlocale=en_GB&locale=en_GB</u>
- Cookie settings on Android mobile device <u>http://www.allaboutcookies.org/mobile/index.html</u>
- Cookie settings in **iOS** <u>https://support.apple.com/en-qb/HT201265</u>

If you are primarily concerned about third party cookies generated by advertisers, you can turn these off by going to the Your Online Choices website: http://www.youronlinechoices.com/uk/.

You can also visit the trade body representing these advertising platforms for more information:

Network Advertising Initiative – https://www.networkadvertising.org/

They have provided a page (http://networkadvertising.org/managing/opt_out.asp) where you can control all third-party online advertising.

Useful Links

If you would like to find out more about cookies and their use on the Internet, you may find the following links useful:

- All About Cookies http://www.allaboutcookies.org/
- Microsoft Cookies Guide https://support.microsoft.com/en-us/help/260971/description-of-cookies
- What Are Cookies? http://www.whatarecookies.com/enable.asp

The IAB has provided the following website to give information specifically about privacy issues around Internet advertising:

http://www.youronlinechoices.com/uk/

Legal & Contact Information

For further legal information about privacy issues, you may find the following links useful:

- Our Privacy Policy https://dlforensic.co.uk/legal/privacy.pdf
- The Information Commissioner's Office (ICO) https://ico.org.uk/
- Data Protection Act 1998 http://www.legislation.gov.uk/ukpga/1998/29/contents
- 1995 EU Data Protection Directive 95/46/EC http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:31995Loo46

If you would like to contact **DLFA** about our cookies policy please contact us via email: **privacy@dlforensic.co.uk**.

Changes to Our Cookie Policy

Should the decision be taken to change our cookie policy we will post the changes here. Where the changes are significant, we may also choose to email all our registered contacts with the new details. Where required by law, your consent will be obtained to make these changes.

Cookies Policy Changes by Date

24 May 2018: Updated GDPR compliant Cookies Policy published on the website.