

Privacy Notice for Job Applicants

This Privacy Notice (“**Privacy Notice**”) applies to all KCoe Isom, LLP (“**KCoe Isom**”) and Pinion, LLC, its subsidiaries and affiliates (“**Pinion**”) (collectively, “**Company**”) job applicants (“**you**”). KCoe Isom and Pinion practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. KCoe Isom is a licensed independent CPA firm that provides attest services to its clients, and Pinion and its subsidiary entities provide tax and business consulting services to their clients. Pinion and its subsidiary entities are not licensed CPA firms. The entities falling under the Pinion brand are independently owned and are not liable for the services provided by any other entity providing services under the Pinion brand.

Our use of the terms “we”, “our” and “us” and terms of similar import denote the alternative practice structure conducted by KCoe Isom and Pinion.

We have created this Privacy Notice to provide you with additional information about our collection and use of your Personal Information in compliance with applicable privacy laws.

Information We Collect

We collect information that identifies, relates to, describes, references, is capable of being associated with, or could reasonably be linked, directly or indirectly, with a particular consumer or device as variously defined from one jurisdiction to another. (“**Personal Information**”). We collect Personal Information relating to pre-hire documents and decisions – for example, in job applications, resumes and interview notes. Certain Personal Information is also considered “**Sensitive Personal Information.**”

In particular, Company may have collected the following categories of Personal Information from you and used the Personal Information for the following business purposes:

Category	Examples	Business Purpose
A. Identifiers.	A real name, alias, postal address, unique personal identifier, online identifier, Internet Protocol address, email addresses, Social Security number, driver’s license number, Real ID, state identification card number, photograph, passport number, or other similar identifiers.	<p>To fulfill or meet the reason you provided the information.</p> <p>To comply with federal, state and local laws requiring employers to maintain certain records.</p> <p>To evaluate, make, and communicate decisions regarding your job application and candidacy for employment.</p> <p>To obtain and verify background checks, references, and employment history.</p> <p>To process your requests for information.</p>

Category	Examples	Business Purpose
		<p>To help maintain the safety, security, and integrity of our business, services, databases and other technology assets, data and business.</p> <p>To evaluate or conduct a merger, divestiture, restructuring, reorganization, dissolution, or other sale or transfer of some or all of Company' assets, whether as a going concern or as part of bankruptcy, liquidation, or similar proceeding, in which Personal Information held by Company is among the assets transferred.</p> <p>To respond to law enforcement requests and as required by applicable law, court order, or governmental regulations.</p> <p>As described to you when collecting your Personal Information or as otherwise set forth under applicable state laws.</p>
<p>B. Personal Information categories</p>	<p>A name, signature, Social Security number, address, telephone number, passport number, driver's license, Real ID or state identification card number, education, employment, employment history.</p>	<p>To fulfill or meet the reason you provided the information.</p> <p>To comply with federal, state and local laws requiring employers to maintain certain records.</p> <p>To evaluate, make, and communicate decisions regarding your job application and candidacy for employment.</p> <p>To obtain and verify background checks, references, and employment history.</p> <p>To process your requests for information.</p> <p>To help maintain the safety, security, and integrity of our business, services, databases and other technology assets, data and business.</p> <p>To evaluate or conduct a merger, divestiture, restructuring, reorganization, dissolution, or other sale or transfer of some or all of Company' assets, whether as a going concern or as part of bankruptcy, liquidation, or similar proceeding, in</p>

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		<p>which Personal Information held by Company is among the assets transferred.</p> <p>To respond to law enforcement requests and as required by applicable law, court order, or governmental regulations.</p> <p>As described to you when collecting your Personal Information or as otherwise set forth under applicable state laws.</p>
<p>C. Protected classification characteristics under applicable varying state laws and federal law.</p>	<p>Age, race, color, ancestry, national origin, citizenship, religion or creed, marital status, medical condition, physical or mental disability, sex (including gender, gender identity, gender expression, pregnancy or childbirth and related medical conditions), sexual orientation, veteran or military status.</p>	<p>To fulfill or meet the reason you provided the information.</p> <p>To comply with federal, state and local laws requiring employers to maintain certain records.</p> <p>To evaluate or conduct a merger, divestiture, restructuring, reorganization, dissolution, or other sale or transfer of some or all of Company' assets, whether as a going concern or as part of bankruptcy, liquidation, or similar proceeding, in which Personal Information held by Company is among the assets transferred.</p> <p>To respond to law enforcement requests and as required by applicable law, court order, or governmental regulations.</p> <p>As described to you when collecting your Personal Information or as otherwise set forth under applicable state laws.</p>
<p>E. Internet or other similar network activity.</p>	<p>Browsing history, search history, information on your interaction with a website, application, or advertisement, if available on a device used for our business.</p>	<p>To help maintain the safety, security, and integrity of our business, services, databases and other technology assets, data and business.</p> <p>To improve job applicant experience on Firm computers, networks, devices, software applications or systems, and to debug, identify, and repair errors that impair existing intended functionality of our systems.</p>

Category	Examples	Business Purpose
		<p>To evaluate or conduct a merger, divestiture, restructuring, reorganization, dissolution, or other sale or transfer of some or all of Company' assets, whether as a going concern or as part of bankruptcy, liquidation, or similar proceeding, in which Personal Information held by Company is among the assets transferred.</p> <p>To respond to law enforcement requests and as required by applicable law, court order, or governmental regulations.</p> <p>As described to you when collecting your Personal Information or as otherwise set forth under applicable state laws.</p>
<p>F. Sensory data.</p>	<p>Audio, electronic, visual (including photographs) or similar information.</p>	<p>To fulfill or meet the reason you provided the information.</p> <p>To evaluate or conduct a merger, divestiture, restructuring, reorganization, dissolution, or other sale or transfer of some or all of Company' assets, whether as a going concern or as part of bankruptcy, liquidation, or similar proceeding, in which Personal Information held by Company is among the assets transferred.</p> <p>To respond to law enforcement requests and as required by applicable law, court order, or governmental regulations.</p> <p>As described to you when collecting your Personal Information or as otherwise set forth under applicable state laws.</p>
<p>G. Professional or employment-related information.</p>	<p>Current or past job history or performance evaluations.</p>	<p>To evaluate, make, and communicate decisions regarding your job application and candidacy for employment.</p> <p>To obtain and verify background checks, references, and employment history.</p> <p>To evaluate or conduct a merger, divestiture, restructuring, reorganization, dissolution, or other sale or transfer of some or all of Company'</p>

Category	Examples	Business Purpose
		<p>assets, whether as a going concern or as part of bankruptcy, liquidation, or similar proceeding, in which Personal Information held by Company is among the assets transferred.</p> <p>To respond to law enforcement requests and as required by applicable law, court order, or governmental regulations.</p> <p>As described to you when collecting your Personal Information or as otherwise set forth under applicable state laws.</p>
<p>H. Non-public education information (per the Family Educational Rights and Privacy Act (20 U.S.C. Section 1232g, 34 C.F.R. Part 99)).</p>	<p>Education records directly related to a student maintained by an educational institution or party acting on its behalf, such as grades, transcripts, class lists, student schedules and student identification codes.</p>	<p>To fulfill or meet the reason you provided the information.</p> <p>To evaluate, make, and communicate decisions regarding your job application and candidacy for employment.</p> <p>To obtain and verify background checks, references, and employment history.</p> <p>To help maintain the safety, security, and integrity of our business, services, databases and other technology assets, data and business.</p> <p>To evaluate or conduct a merger, divestiture, restructuring, reorganization, dissolution, or other sale or transfer of some or all of Company' assets, whether as a going concern or as part of bankruptcy, liquidation, or similar proceeding, in which Personal Information held by Company is among the assets transferred.</p> <p>To respond to law enforcement requests and as required by applicable law, court order, or governmental regulations.</p> <p>As described to you when collecting your Personal Information or as otherwise set forth under applicable state laws.</p>

Category	Examples	Business Purpose
I. Inferences drawn from other Personal Information.	Profile reflecting a person's preferences, characteristics, predispositions, behavior, attitudes, abilities, and aptitudes.	<p>To evaluate, make, and communicate decisions regarding your job application and candidacy for employment.</p> <p>Based on analysis of the personal information collected, we may develop inferences regarding abilities and aptitudes for purposes of recruiting and hiring assessments and decisions.</p> <p>To evaluate or conduct a merger, divestiture, restructuring, reorganization, dissolution, or other sale or transfer of some or all of Company' assets, whether as a going concern or as part of bankruptcy, liquidation, or similar proceeding, in which Personal Information held by Company is among the assets transferred.</p> <p>To respond to law enforcement requests and as required by applicable law, court order, or governmental regulations.</p> <p>As described to you when collecting your Personal Information or as otherwise set forth under applicable state laws.</p>

Company will not collect additional categories of Personal Information or use the Personal Information we collected for materially different, unrelated, or incompatible purposes without providing you notice.

Company does not knowingly collect Personal Information from anyone under the age of 16. Within the last Company (12) months, Company has not collected commercial information, biometric information or geolocation data (each as described and defined under applicable state laws) from you.

Within the last Company (12) months, Company may have collected the following categories of Sensitive Personal Information from you for the following business purposes:

Sensitive Personal Information Category	Business Purpose
Government identifiers (social security number, driver's license, state identification card, or passport number)	To conduct employment eligibility verification.
Racial or ethnic origin	For EEO-1 reporting purposes of voluntary self-identification form.
National origin, citizenship status	To conduct employment eligibility verification.

Health information, such as disability or medical conditions	Job duty restrictions, medical notes, and any medical information you may provide to us.
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Personal Information does not include:

- Publicly available information from government records.
- Deidentified or aggregated information.
- Certain information already covered by other laws and regulations.

Company obtains the categories of Personal Information listed above directly, indirectly and from third parties:

- Directly from you - for example, when you submit a job application or your resume to Company.
- Indirectly - for example, the information available on our internal network including by the use of cookies.
- From third parties- for example, recruiters who submit your information to us for an employment position that may interest you or publicly available job-related social media platforms and/or background check companies.

Disclosure

Company may disclose information to authorized service providers who assist us with employment matters, such as pre-employment background checks and screening and recruiting.

In addition to the services providers above, any information we collect, including Personal Information, may be disclosed to certain third parties, for example, as part of any actual or potential merger, acquisition, debt financing, sale of company assets, or similar transaction, as well as in the event of insolvency, bankruptcy or receivership in which Personal Information could be transferred to third parties as one of our business assets.

We may also disclose Personal Information about you to any competent law enforcement body, regulatory, government agency, court or other third party if we believe that doing so is legally required or is necessary to protect our property or other legal rights (including but not limited to enforcement of our agreements or the rights of others).

We do not sell the Personal Information we collect or share it with third parties for cross-context behavioral advertising. Thus, we do not provide the ability to opt-out of such sales or sharing.

Retention

Your Personal Information is processed for the period necessary to fulfill the purposes for which it is collected, to comply with legal and regulatory obligations and for the duration of any period necessary to establish, exercise or defend any legal rights.

In order to determine the most appropriate retention periods for your Personal Information, we consider the amount, nature and sensitivity of your Personal Information, the reasons for which we collect and process your Personal Information, best practices, and applicable legal requirements. Retention periods are also based on legal requirements our records retention policies. When we have no ongoing legitimate business need or specific obligation to process your Personal Information, we will either

delete or anonymize it (see below) or, if this is not possible (for example, because your Personal Information has been stored in backup archives), we will securely store your Personal Information and isolate it from any further processing. Some exceptions from static retention periods may occur. For instance, we cannot delete Personal Information when there are legal obligations to retain it (e.g., arising from tax or commercial law, or our obligations as legal advisors). Additionally, we cannot delete Personal Information when it is needed for the establishment, exercise or defense of legal claims (“litigation hold”). In this case, the Personal Information can be retained as long as needed for exercising respective potential legal claims.

In some instances, we may choose to anonymize your Personal Information instead of deleting it, for statistical use, for instance. When we choose to anonymize, we implement measures so there is no way that the Personal Information can be linked back to you or any specific individual.

If you do not want us to retain your applicant data to allow us to consider you for future opportunities or for talent pipeline management, please contact us at Dataprivacy@pinionglobal.com. Please note, however, that we may retain some information if required by law or as necessary to protect ourselves from legal claims. If you are hired, relevant applicant information will be transferred to and become part of your employee file and retained according to our employee data retention policy.

Your Rights

If applicable, you may be permitted under certain state privacy laws to request that we:

- Provide you the categories of Personal Information we have collected or disclosed about you; the categories of sources of such information; the business or commercial purpose for collecting or selling your Personal Information; and the categories of third parties with whom we shared Personal Information.

- Provide access to and/or a copy of certain information we hold about you.

- Delete certain information we have about you.

- Have incorrect information corrected about you.

- Limit the use and disclosure of Sensitive Personal Information outside of a Business Purpose. However, we do not use Sensitive Personal Information outside of a Business Purpose. As such, we are not obligated to fulfill a request to limit our use and disclosure of Sensitive Personal Information.

You also have the right to not be discriminated against (as provided for in applicable law) for exercising certain of your rights.

Only you, or a person that you authorize to act on your behalf under applicable state laws, may make a verifiable request related to your Personal Information. You will be required to verify your identity before we fulfill any request. To designate an authorized agent to make a request on your behalf, you must provide us with written authorization or a power of attorney, signed by you, for the agent to act on your behalf. You will still need to verify your identity directly with us.

Certain information may be exempt from such requests under applicable state laws. For instance, we may deny your deletion request if retaining the information is necessary for us or our service provider(s)

for certain reasons as permitted and set forth under applicable state laws, such as to continue to administer our relationship with you.

If you would like to exercise any of these rights, please submit a request by contacting us.

We endeavor to respond to a verifiable request within forty-five (45) days of its receipt. If we require more time (up to ninety (90) days), we will inform you of the reason and extension period in writing.

Any disclosures we provide will only cover the 12-month period preceding our receipt of your verifiable request. If applicable, the response we provide will also explain the reasons we cannot comply with a request. For data portability requests, we will select a format to provide your Personal Information that is readily useable and should allow you to transmit the information from one entity to another entity without hindrance.

We do not charge a fee to process or respond to your verifiable request unless it is excessive, repetitive, or manifestly unfounded. If we determine that the request warrants a fee, we will tell you why we made that decision and provide you with a cost estimate before completing your request.

Contact Information

If you have any questions or comments about this notice, the ways in which Company collects and uses your information in the employment context, or your choices and rights regarding such use, please do not hesitate to contact us at:

Jeremy Schroeder
3030 Cortland Circle
Salina, KS 67401
Dataprivacy@pinionglobal.com
1-800-461-4702

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