

Information Security Safeguards Plan

Ying Chen CPA, PLLC
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This document outlines the risks Ying Chen CPA, PLLC has in relation to the security of confidential or otherwise personal information held within the firm, as well as the steps taking to reduce the risk. This document is in compliance with the Safeguards Rule under the Gramm-Leach-Bliley (GLB) Act. the Act states that all “financial institutions” must comply with the act, which includes professional tax preparers.

Ying Chen CPA, PLLC is a tax preparation and bookkeeping firm, in which most of the information collected is personal and sensitive, such as names, addresses, phone numbers, income levels, and Social Security numbers. However, these are a required part of the tax filing process, and the Internal Revenue Service requires that tax preparers retain all information relevant to the client for a minimum of 3 years. There are multiples ways the firm has secured the information.

Ying Chen CPA, PLLC has taken steps to secure sensitive or personal information, as outlined below. First, in regards to the employees, all persons with access to information is required to have a secure G Suite account provided by the firm with encryption on, as well as have a secure password, consisting of a number, an uppercase letter, a lowercase number, and be at least 6 characters long. G Suite is the main method for securing files, as Google is able to encrypt all data as well as have a secure offsite server. Certain files are still stored offline, which is on a portable hard drive that has also had a full encryption. Computers with access to this hard drive also meet the following requirements: (1)Is either connected to a secure internet, or none at all; (2)Have a password locked screensaver after no more than 30 minutes of inactivity; (3)Is in a secure location where only authorized persons are with it; (4)Give only those with a business need access to such computer. In addition, all computer have a built -in antivirus software to These are the protections given to digital files and personal information.

Ying Chen CPA, PLLC is not all digital, therefore there are still paper documents that are kept for recordkeeping. While almost all client files have been scanned and uploaded digitally, the IRS often requires the physical records of some documentation. All such files are stored in a single cabinet that uses a combination lock. However, the location of the cabinet is not fire-proof nor flood-proof, so there are digital back-ups of all most files. Additionally, the cabinet is stored in a safe location, not prone to break-ins or other physical methods of access.

In the unlikely event that a digital security breach occurs, there are steps Ying Chen CPA, PLLC will take in order to minimize data loss and prevent the breach from happening again. As soon as the firm is notified of a security breach, there will be attempts to secure the data, such as shutting down computer or disconnecting them from the internet. Once the immediate threat is over, there will be attempts to understand how the data was breached, and have any files relevant to this be backed up to an offline hard drive. Additionally, the firm will determine which files were taken, and the personal or sensitive information that would be in those files. Under Texas Law, the firm will be required to notify any persons affected by the

breach. Given that personal information was breached, the FTC ID Theft report will be filled out and a police report filed to the Travis County Sheriff on the clients behalf. This will allow law enforcement to fully investigate the breach and prosecute in case of criminal activity.

Ying Chen CPA, PLLC takes information security very seriously, and while it is very unlikely that a breach will ever occur, it is very important to be prepared in case such breach ever occurs. Given the rapidly changing technology landscape, the contents of this plan need to be consistently reviewed and adjusted to stay ahead of the threats.