



● AI POLICY FOR EMPLOYEES · EXCERPT

AI acceptable use policy

Accounting firm · 30 people · drafted by Raquel Mercado

Illustrative example. The firm is invented to show the format. Excerpt. Not legal advice. The full policy is written for your firm, your tools, and your obligations.

1. Why does this policy exist?

AI tools can save time on drafting, summarizing, and formulas. They also send what you type to someone else's servers. This policy says which tools you may use, what you may put into them, and who checks the result. It applies to every partner, employee, seasonal staff member, and contractor doing firm work, on any device.

2. Which tools are approved?

Tool	Account	Allowed for
The firm's approved AI assistant (named in Appendix A)	Firm-issued business account only	Tier 3 work, and Tier 2 work with approval
AI features inside software the firm already licenses	Your firm login	Only once IT confirms the feature is on the approved list
Free or personal AI accounts, browser extensions, phone apps	Any	Not approved for firm work

Want a tool that is not on the list? Ask the Operations Manager. Until it is added, the answer is no.

3. What can go into an AI tool?

Tier 1 Never paste

- Social Security numbers and taxpayer ID numbers
- Full tax returns and IRS or state notices
- Bank, brokerage, and credit card account numbers
- Payroll files and employee personal data
- Passwords and portal logins
- Anything a client contract says stays in-house

Tier 2 Ask first

- Client trial balances, ledgers, and financial statements
- Engagement letters and client correspondence
- Internal firm financials

Only in the approved business account, only after the engagement partner says yes. Remove client names where you can.

Tier 3

Fine to use

Public information. General tax or accounting questions with no client details. Rewording your own email with names removed. Spreadsheet formula help using made-up numbers. Firm marketing and internal how-to drafts.

Not sure which tier? Treat it as the stricter one and ask.

4. Who reviews AI-assisted work?

- **Client-facing:** emails, memos, and deliverables are read in full by the preparer and the usual reviewer before they go out.
- **Financial:** every number, calculation, and tax position is checked against source documents. AI output is never the source.
- **Legal:** contract language, engagement terms, and anything that reads like legal advice goes to a partner.
- **Employment:** AI never makes or recommends a hiring, review, pay, or discipline decision. A partner decides.

5. Do we tell anyone AI was used?

Tell your reviewer when AI drafted a meaningful part of the work. Follow any client contract or engagement letter that requires disclosure. Never present AI output as a source or a citation.

6. Account and access rules

- Use your firm email for approved tools. Never use a personal account for firm work.
- Turn on multi-factor sign-in. Never share a login.
- Do not connect an AI tool to firm email, files, or software without written approval.
- When you leave the firm, your access to approved tools is removed on your last day.

7. What if something was already pasted?

Tell the Operations Manager the same business day. Say which tool, which account, what was pasted, and when. Do not try to fix it quietly. Reporting quickly is never the problem. Hiding it is.

8. When is this reviewed?

Every six months, and any time the firm adds a tool, a client adds new requirements, or the rules here stop matching how people work. Owner: Managing Partner. Next review: [date].