

Privacy Policy Manual

Bossy Nagy Group

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I Privacy Protection in Canada

The Personal Information Protection and Electronic Documents Act, formerly referred to as Bill C-6, is essentially about balance. On one hand, it respects an individual's right to privacy while on the other; it recognizes the need for industry and organization to collect, use and disclose personal information. This law as its name suggests, encompasses two primary objectives. The first objective is to establish rules that govern the collection, use and disclosure of personal information by private sections organizations. The second objective is to acknowledge the validity and legality of electronic documents.

This federal law will significantly impact the way private businesses, corporations, federal agencies, not-for-profit organizations and associations handle the personal information with which they have been entrusted. At the same time, it will clearly establish a code of privacy practices that will provide Canadians from coast to coast with a mechanism to ensure their personal information is handled respectfully.

The heart of this Act is based on the Ten Principles established by the Canadian Standards Association's Model Code for the Protection of Personal Information. These principles were recognized as a Canadian Standard in 1996 and address the ways in which organizations should collect, use and disclose personal information. They also address an individual's right to access his/her personal information in addition to his/her right to have it amended where appropriate.

In order to govern the commercial information-handling practices within provisional jurisdictions, each province has been encouraged to enact legislation that is substantially similar to the federal law. Quebec enacted comparable legislation in 1994 called an Act Respecting the Protection of Personal Information in the Private Sector. As other provinces enact similar legislation, organizations conducting commercial activity within a province will be subject to the provisions of their provincial laws rather than the federal Act. However, the Personal Information Protection and Electronic Documents Act will continue to regulate cross-border, inter-provincial and international trade and commerce.

The implementation of this federal law relating to privacy occurred in three stages, The first phase, which was effective as of January 1, 2001 affects federally-regulated private organizations including Canadian banks and airlines as well as to organizations that collect, use or disclose personal information for private on an inter-provincial or international basis.

On January 1, 2002, this law was extended to cover personal health information.

On January 1, 2004 most organizations regardless of their size, which collect, use or disclose personal information in the course of commercial activity, became subject to the provisions of this Act.



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Chartered Professional Accountants

For more information regarding this legislation, please visit the official web site of the Privacy Commissioner of Canada at <http://www.privcom.gc.ca> or the Electronic Commerce branch of Industry Canada at <http://e-com.ic.gc.ca/english/privacy/632d1.html>.

2 Our Commitment To You

At Bossy Nagy Group (BNG) we are dedicated to protecting your privacy and safeguarding your personal, business and financial information. In fact, it is one of our highest priorities and remains the cornerstone of our commitment to you.

We are committed to meeting or exceeding the privacy standards established by federal and provincial regulations and industry bodies. All our information handling practices comply with federal and applicable provincial laws including the Personal Information Protections and Electronic Documents Act (PIPEDA), an initiative designed to further protect the privacy of Canadian consumers.

However you choose to provide information to us, we use vigorous security safeguards and adhere to Ten Privacy Principles to ensure your personal and financial information is protected.

3 Privacy Officer

3.01 Appointment of Privacy Officer

The Executive will appoint a Privacy Officer for the company whose name and contact information will be publicly available as the point of contact for all inquiries or issues related to privacy of personal information.

3.02 Responsibilities of the Privacy Officer

- (i) Development and maintenance of the company's privacy policies both for the public and for employee records
- (ii) Thorough review of the company's collection, use and disclosure of personal information to ensure that only required information is dealt with
- (iii) Communication of the privacy policy for the public to the public and to all employees, including necessary employee training
- (iv) Communication of the privacy policy for employee information to all employees, including necessary management training
- (v) Acting as an expert resource for the company on matters relating to privacy of personal information
- (vi) Ensuring that the company's systems and procedures meet all legal compliance requirements and are a standard of excellence for respect of personal information
- (vii) Documenting and analyzing all complaints regarding the use, retention or disclosure of personal information
- (viii) Instituting changes to the policy and related procedures he or she deems necessary in order to respect the principles of this policy

4 Our Ten Privacy Principles

4.01 Bossy Nagy Group has always been and will continue to be committed to maintaining the accuracy, confidentiality, and security of your personal and financial information. As part of this commitment, we have established Ten Privacy Principles to govern our actions as they relate to the use of customer information. We invite you to review our principles, which have been built upon the values set by the Canadian Standards Association's Model Code for the Protection of Personal Information and Canada's Personal Information Protection and Electronic Documents Act.

References and Related Statements

Oath of Confidentiality - Employees
Oath of Confidentiality – Outside Service Providers
Internal Privacy Policy Applied to Client Data
Consent to Disclose Personal Information to Third Parties
Verbal Consent Form
QAM Annual Confirmation
BNG Network Access Policy
BNG Workstation Security Policy
BNG Personal Mobile Device Acceptable Use Policy
BNG Corporate Owned Mobile Device Acceptable Use Policy
BNG Policy Note for the use of Laptop and USB equipment
BNG Social Media Policy
BNG Instant Messaging Policy
BNG Backup Policy
BNG Physical Facility Access

4.02 Principle I – Accountability

BNG is responsible for maintaining and protecting the customer information under its control. This includes any personal information that we receive directly, for example, from individual clients, partners or employees, as well as individuals personal information that we may receive indirectly, for example, through corporate and government clients. We have established policies and procedures aimed at protecting personal information.

We have appointed Chad Lamoure as our Privacy Officer to oversee privacy issues at BNG. If you have questions about our privacy practices, you are free to contact our Privacy Officer at clamoure@bng-cpa.ca or at 1-888-522-2231.

We have also educated our partners and employees about our Privacy Policy and their role in protecting your personal information.

4.03 **Principle 2 – Identifying Purposes**

The purposes for which customer information is collected shall be identified before or at the time the information is collected. Each Engagement Letter includes literature on BNG’s Personal Information collections, working paper procedures and use and distribution of our communication in reference to provide professional services and in reference to our privacy policy.

“Personal Information

It is acknowledged that we will have access to all personal information in your custody that we require to complete our engagement. Our services are provided on the basis that:

- a) You represent to us that you have obtained any required consents for collection, use and disclosure to us of personal information required under applicable privacy legislation; and*
- b) We will hold all personal information in compliance with our Firm's privacy statement.”*

“Working Papers

The working papers, files, other materials, reports and work created, developed or performed by us during the course of the engagement are the property of our Firm, constitute confidential information and will be retained by us in accordance with our Firm's policies and procedures.”

“The compilation of the financial statements and the issuance of our Notice to Reader communication are solely for the use of those to whom our report is specifically addressed by us. We make no representations of any kind to any third party in respect of these financial statements and we accept no responsibility for their use by any third party.”

“File Inspections

In accordance with professional regulations (and by Firm policy), our client files must periodically be reviewed by practice inspectors and by other Firm personnel to ensure that we are adhering to professional and our Firm’s standards. File reviewers are required to maintain confidentiality of client information.”

4.04 **Principle 3 – Consent**

The knowledge and consent of the customer are required for the collection, use or disclosure of customer information except where required or permitted by law. The terms and conditions of every BNG professional service engagement are documented in each Engagement letter. By signing the Engagement Letter, the client will be providing its consent to the collection, use and disclosure described in the Terms and Conditions.

BNG clients always have the option not to provide their consent to the collections, use and distribution of their personal information, or to withdraw their consent at a later stage. Where a client chooses not to provide us with permission to collect, use or disclose personal information, we may not have sufficient information to continue providing the client with our services.

4.05 **Principle 4 – Limited Collection**

The customer information collected must be limited to those details necessary for the purposes identified by BNG. Information must be collected by fair and lawful means.

4.06 **Principle 5 – Limiting Use, Disclosure and Retention**

Customer information may only be used or disclosed for the purpose for which it was collected unless the customer has otherwise consented, or when it is required or permitted by law.

In compliance with professional standards, we keep a record of the work performed by BNG employees and partners. This record, or “working papers”, may include personal information and will be retained until such working papers are no longer reasonably required for legal, administrative, audit or regulatory purposes. Working papers and any other software solution utilized are safeguarded against inappropriate access.

4.07 **Principle 6 – Accuracy**

In order to provide our customers with a professional level of service the personal information that we collect must be accurate, complete and current. From time to time clients may be asked to update their personal information. Individuals are encouraged to advise us of any changes to their personal information that may be relevant to the services we are providing.

4.08 **Principle 7 – Safeguarding Customer Information**

BNG will protect personal information by using physically secure facilities, industry standard security tools and practices and clearly defined internal policies and practices. Security measures are in place to protect the loss, misuse and alteration of the personal information under our control. Personal information is stored in secure environments that are not available to the public (e.g. restricted access premises, locked rooms and filing cabinets). To prevent unauthorized electronic access to personal information, any information that is stored in electronic form is protected in a secure electronic and physical environment.

We are responsible for all personal information transferred to third parties for processing. We require third party processors to respect the confidentiality of personal information and all legal requirements under the applicable Canadian federal and provincial privacy legislation, and to agree to contractual requirements that are consistent with the Privacy Policy. These third party processors are prohibited from using personal information, except for the specific purpose(s) for which we supply it to them.

4.09 **Principle 8 – Openness**

The most up-to-date version of our Privacy Policy is available in its entirety at www.bng-cpa.ca or by contacting our Privacy Officer at clamoure@bng-cpa.ca or 1-888-522-2231.

4.10 **Principle 9 – Customer Access**

Upon request, a customer shall be informed of the existence, use and disclosure of their information, and shall be given access to it.

Customers may verify the accuracy and completeness of their information, and may request that it be amended, if appropriate.

4.11 **Principle 10 – Handling Customer Complaints and Suggestions**

BNG will respond to individual complaints and questions relating to privacy. We will investigate and attempt to resolve all complaints.

Clients should direct any questions or enquiries with respect to the privacy principles outlined above or about our practices by contacting our Privacy Officer at clamoure@bng-cpa.ca or 1-888-522-2231.

5 What Information is Collected

5.01 At BNG we gather and use personal information to provide you with the financial services you have requested or to offer additional services we believe you might be interested in. Providing us with your personal information is always your choice. Most of the information we collect comes to us directly from you, and only with your consent. For example, when you request a service we will ask you to provide the information that enables us to complete your request or to provide you with a better service.

The type of information we may ask for depends on the nature of your request. Information that is essential for fulfilling most financial requests typically includes your name, mailing address, email address, phone number(s), account number(s) and social insurance number. We may also request additional information to help us provide you with advice and information about other products and services that we believe would interest you.

All the information you provide to us is securely maintained and is kept strictly confidential.

6 Types of Information We Collect

6.01 Clients look to BNG to provide responsible and reliable financial services and value-added advice. Having up-to-date and accurate information helps us to provide you with the best possible service and financial recommendations and to offer additional products and services we believe might be of benefit to you.

At BNG, we collect two types of information from our clients. With your consent we collect personal information. We may also collect anonymous and non-personal information.

6.02 “**Personal Information**” refers to all information related to a unique individual including name and contact information, identification numbers or codes, and sensitive personal information

With your consent we may gather personal information from you in person, over the telephone or by corresponding with you via mail or the internet.

6.03 Types of information we usually collect and maintain in your file may include:

- Names
- Date of birth
- Mailing address
- Email address
- Telephone and fax numbers
- Social insurance number
- Place of employment
- Annual income
- Bank information – bank accounts and investment accounts
- Health information, medical receipts and health card number
- Religious denomination
- Family information – kids names, SINS, date of birth, schools attended
- Marriage, divorce and separation documents
- Child custody agreements
- Wills, trust and estate plans
- Financial goals
- Retirement plans
- Donations receipts
- Foreign pension information
- Passports
- Landed immigration documents
- Vehicle identification number (VIN)

- Property purchase documents
- Data – bank statements, cancelled cheques, deposit books, source documents

Business name
Business addresses
Business phone numbers
Name(s) of owner(s), officer(s) and director(s)
Industry type
Financial status
Minute books
Internet protocol address – collected on our behalf by our server

- 6.04 The choice to provide us with personal and financial information is always yours. In financial dealings, however, your decision to withhold particular details may limit the services we are able to provide and make it more difficult to advise you or suggest appropriate alternatives.

If we are unable to accommodate your request based on the information that has been provided, we may ask for additional details in order to identify other ways to be of assistance. In some instances, BNG may also maintain a file containing contact history that is used for customer inquiry purposes.

- 6.05 “**Anonymous or non-personal Information**” refers to all information that can’t be associated with or traced back to a specific individual or business entity. For example, our web servers collect anonymous or non-personal information when you visit our website. Gathered electronically, this information may include the pages you visited, the type of web browser you are using, the level of encryption your browser supports and your Internet Protocol address.

The anonymous or non-personal information collected may be used for research and analytical purposes. For example, we are able to determine how many times our online privacy policy has been visited but we do not know any specific information about those visitors.

7 How Your Information Is Used

7.01 At BNG your personal and financial information is used to communicate your financial status, process financial statements and tax returns and effectively provide you the services you have requested. The better we know you, the better we can help you achieve your financial goals. By sharing information about yourself we can begin identifying your financial service requirements – for now and for the future.

We make every effort to establish and maintain a positive relationship with you. To help us do this, we use the personal information you have provided to use to communicate with you and to safeguard your interests.

7.02 Some services you may request that would require use of your personal information:

- Applying for a business number
- Preparation of payroll reports – PD7A; WSIB; T4s; T5s
- Tax preparation – T1s; T2s; rental statements; business statements; farm statements
- Financial statement preparation
- Estate planning
- Ag program preparation – AgriStability; RMP; AgriInvest; SDRM
- Reorganizations and amalgamations
- HST preparation
- Prospects
- Financial planning
- Business planning
- Preparation of immigration documents
- Passport applications
- Trillium applications
- Foreign pension applications
- Child Tax Benefit applications
- OSAP applications
- New housing rebates
- Prepare legal letters and other correspondence

8 When Information May Be Disclosed to Outside Parties

8.01 At BNG we are obliged to keep your personal and financial information confidential except under the following special circumstances:

When authorized by you
When required by law

8.02 When Authorized By You

Credit agencies and other financial institutions routinely contact us for financial information about clients. To comply with these requests, we require our client's consent. We usually obtain this permission with our Privacy Consent Form, which the client signs when acquiring a specific service. In some cases, your consent to the use and/or disclosure of your information may be obtained verbally. Verbal consents will be noted and detailed in our files on the date consent is given.

8.03 When Required By Law

The type of information we are legally required to disclose most often related to government tax reporting requirements.

In some instances such as a legal proceeding or court order, we may also be required to disclose certain information to authorities. Only the information specifically requested is disclosed and we take precautions to satisfy ourselves that the authorities that are making the request have legitimate grounds to do so.

9 With Whom We Share Your Information

9.01 BNG and their employees are all governed by strict standards and policies to ensure your information is secure and treated with the utmost care and respect. With your consent we will share information with other businesses or suppliers who perform services on our behalf.

9.02 Our Employees

In the course of daily operations, access to private, sensitive and confidential information is restricted to authorized employees who have a legitimate business purpose and reason for accessing it. For example, when you call us or email us, our designated employees will access your information to assist you in fulfilling your financial requests.

As a condition of their employment, all employees of BNG are required to abide by the privacy standards we have established. They are also required to work within the principles of ethical behaviours as set out in our Internal Employee Privacy Policy Applied to Client Data and must follow all applicable laws and regulations. Employees are well informed about the importance of privacy and they are required to sign either a code of conduct or a confidentiality agreement that prohibits the disclosure of any client information to unauthorized individuals or parties. To reinforce their understanding and commitment to upholding client privacy and confidentiality, employees periodically receive up-to-date literature about our privacy policy, principles and standards.

Unauthorized access to and/or disclosure of client information by an employee of BNG is strictly prohibited. All employees are expected to maintain the confidentiality of customer information at all times and failing to do so will result in appropriate disciplinary measures, which may include dismissal.

9.03 Outside Service Suppliers

At BNG, we sometimes contract outside organizations to perform specialized services such as data processing. Our trusted service suppliers may at times be responsible for processing and handling some of the information we receive from you.

When we contract our suppliers to provide specialized services, they are given only the information necessary to perform those services. Additionally, they are prohibited from storing, analysing or using that information for purposes other than to carry out the service they have been contracted to provide. Furthermore, as part of our contract agreement our suppliers and their employees are required to protect your information in a manner that is consistent with the privacy policies and practices that we have established.

10 How We Safeguard Your Information

- 10.01 At BNG, we use state-of-the-art technologies and maintain current security standards to ensure that your personal and financial information is protected against unauthorized access, disclosure, inappropriate alteration or misuse. All safety and security measures are also appropriate to the sensitivity level of your information.
- 10.02 Electronic client files are kept in a highly secured environment with limited access by authorized personnel only. Physical records of personal information will be kept in locked filing cabinets or secure rooms accessible only by authorized personnel.
- 10.03 We manage our server environment appropriately and our firewall infrastructure is strictly adhered to. Our security practices are reviewed on a regular basis and we routinely employ current technologies to ensure that the confidentiality and privacy of your information is not compromised.
- 10.04 A strict policy for email and internet use has been put in place at BNG. A copy of this policy shall be provided to each employee. Each employee is required to sign an acknowledgement of receipt.

II How You Can Protect Your Information

11.01 At BNG, we do our utmost to protect and safeguard your personal and financial information. We believe there are measures you should take as well. The following is a list of things you can do to protect yourself against fraud and uninvited intrusion.

11.02 Passwords

Passwords are necessary to identify you and authenticate your permission to access your accounts. Just as it is important for us to employ strict procedures to safeguard your information, you also should take precautions in handling your passwords. When selecting a password, we suggest that you use a combination of letters and numbers and do not use words that can be easily associated with you such as a name of a family member, a pet or the street on which you live. We also suggest that you change your password regularly.

11.03 Personal Information

You should not share personal or financial information such as your Social Insurance Number or credit card number with others unless you clearly understand the purpose of their request and you know with whom you are dealing.

11.04 Online Security

To make sure your connection to the protected areas of websites are secure, look for either a “closed lock” or an “unbroken key” icon located at the bottom right hand side of your browser’s task bar. You may also check the Address bar to determine if SSL (Secure Socket Layer) is active by looking at the beginning of the address. If it starts with “https” rather than the standard “http”, then SSL is operating.

11.05 Suspicious Solicitation

If you suspect fraudulent activity is occurring in your neighborhood, please contact your local policing authorities.

12 Accessing and Amending Your Information

12.01 As a customer you have the right to access, verify and amend the information held in your personal and financial files.

12.02 Amending Your Information

At BNG, decisions are often made based on the information we have. Therefore, it is important that your personal and financial information is accurate and complete. To help us keep your personal information up-to-date, we encourage you to amend inaccuracies and make corrections as often as necessary. Despite our best efforts, errors sometime do occur. Should you identify any incorrect or out-of-date information in your file(s), we will make the proper changes and provide you with a copy of the corrected information. Where appropriate, we will communicate these changes to other parties who may have unintentionally received incorrect information from us.

To make a change to the personal contact information contained in your files, please call us at 1-888-522-2231 or visit one of our branches.

12.03 Accessing Your Information

Clients have the right to review and obtain a copy of their personal information on record in our individual offices by contacting their engagement partner.

Partners and employees have the right to review and obtain copies of their personal information on record by contacting their HR consultant.

We will not charge any costs for you to access your Personal Information in our records or to access our Privacy Policy or practices without first providing you with an estimate of the approximate costs, if any.

In most instances, individuals will receive a response to their access request within 30 days. If an individual has any concerns about the access that is provided, they are encouraged to contact our Privacy Office, Chad Lamoure, at clamoure@bng-cpa.ca or at 1-888-522-2231

13 Social Media and Cookies

13.01 About cookies

Cookies are information packets sent by web servers to web browsers, and stored by the web browsers. The information is then sent back to the server each time the browser requests a page from the server. This enables a web server to identify and track web browsers.

There are two main kinds of cookies: session cookies and persistent cookies. Session cookies are deleted from your computer when you close your browser, whereas persistent cookies remain stored on your computer until deleted, or until they reach their expiry date.

- 13.02 The BNG website collects standard internet log information including your IP address, browser type and language, access times and referring website addresses. To ensure that our website is well managed and to facilitate improved navigation, we or our service provider may also use cookies (small text files stored in a user's browser) or Web beacons (electronic images that allow the website to count visitors who have accessed a particular page and to access certain cookies) to collect aggregate data. Additional information on how we use cookies and other tracing technologies and how you can control these can be found in our cookie notice.

13.02 Refusing cookies

Most browsers allow you to refuse to accept cookies.

In Internet Explorer, you can refuse all cookies by clicking "Tools", "Internet Options", "Privacy", and selecting "Block all cookies" using the sliding selector.

Blocking cookies will have a negative impact upon the usability of some websites.

13.03 Social Media

BNG recognizes that having a social media presence is important for the success of the business. However, while social media presents unthinkable growth opportunity, it also opens up the company to risk.

BNG has implemented a strong social media policy that gives the company and its employees the freedom to grow through social media while putting a set of concrete rules and guidelines in place.

14 Personal Employee Information

14.01 BNG collects personal information about our partners and employees in order to:

- pay them;
- comply with laws;
- provide them with benefits;
- administer performance management tools;
- to improve on and manage programs, policies and employee relations;
- to establish, manage or terminate the employment or partnership relationship

14.02 BNG may also use or disclose partner and employee information in the course of investigating, negotiating or completing a sale, financing or other business transaction involving all or any part of our business.

14.03 We also collect personal information for individuals seeking employment with BNG.

14.04 When BNG collects personal information, we will inform you of the reasons why we require such information, what use will be made of it and with whom it may be shared. Collection may occur without knowledge or consent as permitted by law, including collections in the course of an investigation.

14.05 When a partner, employee or candidate for employment chooses not to provide us with permission to collect, use or disclose personal information, we may not be able to employ them, continue to employ them or provide them with benefits.

14.06 BNG retains personal information about current and past partners and employees in accordance with employment laws and standards. We will destroy human resources and other files containing partner and employee personal information when such information is no longer reasonably required for legal, administrative, audit or regulatory purposes.

14.07 Personal information collected from individuals seeking employment with BNG will be retained by BNG for 24 months so the BNG may contact the applicant about other positions that may also be of interest. If a candidate is hired, the personal information collected during the application process will be retained in order to establish, manage and terminate the employment relationship.

14.08 In order to provide our employees with appropriate benefits the personal information that we collect must be accurate, complete and current. Employees and candidates should contact the HR consultant should they need to update their personal information.

- 14.09 An employee's manager, human resources and payroll administrator shall have access to employee records containing personal information. An employee's managers, human resources and payroll administrator will have access to an employee's personal health information if the Privacy Officer determines that such access is permissible and necessary. Personal information and personal health information will not be disclosed outside of the organization without the knowledge and/or approval of the employee.
- 14.10 Employees may request access to review their own file by making arrangements with the Human Resources and/or Payroll Administration department. Employees shall provide at least twenty-four (24) hour notice to the Human Resources and/or Payroll Administration department. Employees may obtain a copy of any document in their file which they have signed previously. No material contained in an employee file may be removed from the file. A representative of the Human Resources and/or Payroll Administration department will be present during viewing of the file.
- 14.11 An employee may provide a written notice of correction related to any data contained in the employee's file. The notice of correction shall be provided to the Human Resources and/or Payroll Administration department.
- 14.12 Employee requests for disclosure of their own personal information to Third Parties must be accompanied by a completed, signed and dated Authorization to Release Information form. This form should also be used in dealings with insurance companies with respect to employee benefits and to provide confirmation of earnings to financial institutions for lending purposes.

15 Digital Privacy Act

- 15.01 Effective June 18, 2015 the Digital Privacy Act, an amendment to the Personal Information Protection and Electronic Documents Act (PIPEDA), received Royal assent and is now law in Canada.
- 15.02 As a result of this new Act, BNG would be obligated to follow three new breach reporting requirements “if it is reasonable in the circumstances to believe that the breach creates a real risk of significant harm to an individual” as follows:
1. Reporting to the Privacy Commissioner
 2. Reporting to the individual
 3. Reporting to agencies that can reduce harm to the individual
- 15.03 Due to this increased awareness of cyber breaches involving personal identifiable information, BNG has decided to take this issue much more seriously and will ensure compliance with the Digital Privacy Act by insisting that all employees of BNG transfer digital data through one of the following methods:

E-Courier
GoToAssist

16 Questions, Concerns and Complaints

- 16.01 If you have a concerns or a complaint about privacy, confidentiality or the information handling practices of BNG, our employees or service suppliers, please contact our Privacy Officer, Chad Lamoure by phone, email or regular mail at the following:

1-888-522-2231

clamoure@bng-cpa.ca

Bossy Nagy Group
Attention: Chad Lamoure, CPA, CA, Privacy Officer
52 Ridout St. W.
Tillsonburg, Ontario
N4G 2E3

17 Updating this Policy

- 17.01 Any changes to this privacy policy and information handling practices shall be acknowledged in this policy in a timely manner. We may add, modify or remove portions of this policy when we feel it is appropriate to do so. You may determine when this policy was last updated by referring to the modification date found at the bottom of the privacy website.