



PERSONAL INFORMATION PROTECTION ACT
Breach Notification Decision

Organization providing notice under section 34.1 of PIPA	Dorward & Company LLP Chartered Accountants (Organization)
Decision number (file number)	P2017-ND-143 (File #005638)
Date notice received by OIPC	May 17, 2017
Date Organization last provided information	October 26, 2017
Date of decision	November 6, 2017
Summary of decision	There is a real risk of significant harm to the individual affected by this incident. The Organization is required to notify the individual pursuant to section 37.1 of the <i>Personal Information Protection Act</i> (PIPA).
JURISDICTION	
Section 1(1)(i) of PIPA “organization”	The Organization is an “organization” as defined in section 1(1)(i) of PIPA.
Section 1(1)(k) of PIPA “personal information”	<p>The incident involved the following information:</p> <ul style="list-style-type: none">• name,• address,• date of birth,• Social Insurance Number,• financial information (income and personal deductions). <p>This information is about an identifiable individual and is “personal information” as defined in section 1(1)(k) of PIPA.</p>
DESCRIPTION OF INCIDENT	
<input type="checkbox"/> loss <input type="checkbox"/> unauthorized access <input checked="" type="checkbox"/> unauthorized disclosure	
Description of incident	<ul style="list-style-type: none">• On April 28, 2017, a client was mistakenly given a printed tax return of another client.• The unintended recipient checked the documents and discovered that it was not their tax return and reported it to the Organization as soon as the breach was known.

	<ul style="list-style-type: none"> The unintended recipient mailed the documents to the intended recipient.
Affected individuals	The incident affected one (1) Alberta resident.
Steps taken to reduce risk of harm to individuals	<ul style="list-style-type: none"> The Organization asked the unintended recipient to destroy the information immediately or return it to the Organization.
Steps taken to notify individuals of the incident	The Organization notified the affected individual verbally on May 3, 2017.
REAL RISK OF SIGNIFICANT HARM ANALYSIS	
<p>Harm Some damage or detriment or injury that could be caused to affected individuals as a result of the incident. The harm must also be “significant.” It must be important, meaningful, and with non-trivial consequences or effects.</p>	<p>The Organization reported that “this could lead to identity theft which may result in fraud, financial loss or negative effects on a credit record.”</p> <p>I agree with the Organization. The identity and financial information at issue could be used to cause the significant harms of identity theft, fraud, financial loss, and negative effects on a credit record.</p>
<p>Real Risk The likelihood that the significant harm will result must be more than mere speculation or conjecture. There must be a cause and effect relationship between the incident and the possible harm.</p>	<p>The Organization reported that “the likelihood of harm resulting is low due to the fact that the client reported it to us as soon as the breach was known. Additionally, it was an isolated incident. The information was sensitive, but in the paper form the breach was limited to a single incident.”</p> <p>Despite the fact the incident did not result from malicious intent but rather human error, and the unintended recipient reported the error to the Organization, I have decided there is a real risk of harm in this case. The Organization requested the unintended recipient destroy the information immediately or return it to them. The unintended recipient mailed the documents to the intended recipient. However, the Organization does not have any confirmation that the unintended recipient did not copy the information.</p>
DECISION UNDER SECTION 37.1(1) OF PIPA	
Based on the information provided by the Organization and given the circumstances of the incident, I have decided that there is a real risk of significant harm to the affected individual.	

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I require the Organization to notify the affected individual in accordance with section 19.1 of the *Personal Information Protection Act Regulation* (Regulation).

I understand the Organization notified the affected individual verbally on May 3, 2017, in accordance with section 19.1 of the Regulation. The Organization is not required to notify the affected individual again.

Jill Clayton
Information and Privacy Commissioner