



**PERSONAL INFORMATION PROTECTION ACT**  
**Breach Notification Decision**

<b>Organization providing notice under section 34.1 of PIPA</b>	Moodys Gartner Tax Law LLP (Organization)
<b>Decision number (file number)</b>	P2019-ND-200 (File #013108)
<b>Date notice received by OIPC</b>	April 25, 2019
<b>Date Organization last provided information</b>	April 25, 2019
<b>Date of decision</b>	December 16, 2019
<b>Summary of decision</b>	There is a real risk of significant harm to the individuals affected by this incident. The Organization is required to notify the individuals pursuant to section 37.1 of the <i>Personal Information Protection Act</i> (PIPA).
<b>JURISDICTION</b>	
<b>Section 1(1)(i) of PIPA “organization”</b>	The Organization is an “organization” as defined in section 1(1)(i) of PIPA.
<b>Section 1(1)(k) of PIPA “personal information”</b>	The incident involved “Personal Tax information including credit card information, banking information, brokerage accounts and TI slips”.  This information is about identifiable individuals and is “personal information” as defined in section 1(1)(k) of PIPA.
<b>DESCRIPTION OF INCIDENT</b>	
<input checked="" type="checkbox"/> loss <input type="checkbox"/> unauthorized access <input type="checkbox"/> unauthorized disclosure	
<b>Description of incident</b>	<ul style="list-style-type: none"><li>• In the early morning hours of April 22, 2019, thieves entered the Organization’s office building in Calgary and stole a number of items.</li><li>• On April 23, 2019, an assistant who had been absent on April 22, discovered that a duffel bag containing some personal tax information for a client was missing. A search of the office failed to locate the duffel bag.</li></ul>
<b>Affected individuals</b>	The incident affected 2 individuals.

<b>Steps taken to reduce risk of harm to individuals</b>	<ul style="list-style-type: none"> <li>• Enhanced security.</li> <li>• Reminded staff to not keep office keys in an area accessible to others.</li> </ul>
<b>Steps taken to notify individuals of the incident</b>	Affected individuals were notified by telephone and email on April 24, 2019.
<b>REAL RISK OF SIGNIFICANT HARM ANALYSIS</b>	
<b>Harm</b> 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.	The Organization reported “It is possible for someone to commit Identity theft with this information”.  In my view, a reasonable person would consider that the financial and tax information at issue could be used to cause the significant harms of identity theft and fraud.
<b>Real Risk</b> 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.	The Organization reported “We believe that there is a slight likelihood that [the harms identified] would occur”.  In my view, a reasonable person would consider the likelihood of harm resulting from this incident is increased as the breach was the result of malicious intent (break-in and theft) and the information has not been recovered.
<b>DECISION UNDER SECTION 37.1(1) OF PIPA</b>	
<p>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 individuals.</p> <p>A reasonable person would consider that the financial and tax information at issue could be used to cause the significant harms of identity theft and fraud. The likelihood of harm resulting from this incident is increased as the breach was the result of malicious intent (break-in and theft) and the information has not been recovered.</p> <p>I require the Organization to notify the affected individuals in accordance with section 19.1 of the <i>Personal Information Protection Act Regulation</i> (Regulation).</p> <p>I understand affected individuals were notified by telephone and email on April 24, 2019. The Organization is not required to notify the affected individuals again.</p>	

Jill Clayton  
Information and Privacy Commissioner