

ALBERTA

**OFFICE OF THE INFORMATION AND PRIVACY
COMMISSIONER**

ORDER P2021-01

March 22, 2021

PRICEWATERHOUSECOOPERS LLP

Case File Number 001165

Office URL: www.oipc.ab.ca

Summary: The Complainant was an employee of PriceWaterhouseCoopers LLP (the Organization). In the course of his employment, he was asked to fill out a form. The questions on the form asked for detailed information about the Complainant and his wife. The Organization maintained the information was necessary to comply with regulations for its industry, specifically for independence testing. The Complainant asked the Commissioner to determine if the Organization was entitled to his personal information. The Complainant also questioned whether the Organization made reasonable security arrangements to protect the information it collected.

The Adjudicator considered whether the Organization's practices regarding the collection of employee information for independence testing was in compliance with *Personal Information Protection Act* (PIPA). For the most part, the Adjudicator accepted the Organization's explanation that collecting sensitive information about employee finances (and similar information) was reasonable for the purpose of meeting the Organization's legal obligations for ensuring independence. The Adjudicator made the same finding with respect to the information of an employee's spouse and dependents. The Adjudicator ordered the Organization to undertake a review of its collection practices with respect to a few items of information collected for independence testing.

The Adjudicator also found that the Organization's security arrangements met the requirements of section 34 of the Act.

Statutes Cited: **AB:** *Personal Information Protection Act*, S.A. 2003, c. P-6.5, ss. 1, 2, 7, 8, 11, 15, 34, 36, 52, **Can:** *Personal Information Protection and Electronic Documents Act*, S.C. 2000, c-5, ss. 5, 7, Schedule 1, Principle 4.3

Orders/Decisions Cited: Investigation Report P2006-IR-005, Order P2012-02 **Fed:** Finding #232

Court Cases Cited: *Leon's Furniture Limited v. Alberta (Information and Privacy Commissioner)*, 2011 ABCA 94 (CanLII)

I. BACKGROUND

[para 1] The Complainant was an employee of PriceWaterhouseCoopers LLP (the Organization). In the course of his employment, he was asked to fill out a form. The questions on the form asked for detailed information about the Complainant and his wife. The Organization maintained the information was necessary to comply with regulations for its industry, specifically independence testing. The Complainant asked the Commissioner to determine if the Organization was entitled to his personal information.

[para 2] The Complainant requested that the Commissioner investigate the complaint; subsequent to the investigation, the Complainant requested an inquiry.

II. ISSUES

[para 3] The Notice of Inquiry, dated November 2, 2017, states the issues for inquiry as the following:

1. Was the Organization's requirement that the Complainant provide certain information about himself [and his wife] to the Organization in contravention or compliance with section 7(1) of PIPA?

The Act contains different rules with respect to the collection of "personal information" and the collection of "personal employee information", the latter of which includes information about an individual that is reasonably required to manage an employment relationship. A key question in the inquiry is therefore the following:

Is the information the Organization sought from the Complainant "personal employee information" within the terms of the definition in section 1(1)(j) of the Act?

If the answer to this question is 'yes', the questions that follow are:

- a. Did the Organization have the authority to require the Complainant to provide the information without consent, as permitted by section 15?
- b. If the Organization did not have the authority to require the Complainant to provide the information without consent, did the Organization obtain the

Complainant's consent in accordance with section 8 of the Act before requiring the information?

If the answer to this question is 'no', it is still possible that collection is authorized under section 14 of the Act. The questions that would arise are:

- c. Did the Organization have the authority to require the Complainant to provide the information without consent, as permitted by section 14 of PIPA?
- d. If the Organization did not have the authority to require the Complainant to provide the information without consent, did the Organization obtain the Complainant's consent in accordance with section 8 of the Act before requiring the information?
- e. Was the Organization's requirement that the Complainant provide the information for a reasonable purpose within the terms of section 11(1)?
- f. Was the Organization's requirement that the Complainant provide the information only to the extent it was reasonable for the purpose within the terms of section 11(2)?

The Complainant has also complained about whether there are reasonable security arrangements in place for protecting information. The following issue will also be addressed:

2. Did the Organization comply with section 34 of the Act (reasonable security arrangements)?

III. DISCUSSION OF ISSUES

Preliminary issue – scope of issues

[para 4] After reviewing the submissions to this inquiry, it is clear that the personal information the Complainant is concerned about was not actually collected by the Organization. Neither party disputes this. The Complainant is concerned about whether the Organization has authority to request/collect the personal information at issue.

[para 5] Complaints considered in an inquiry are usually made under section 36(2)(e) of the Act, which permits a complaint that personal information *was* collected, used and/or disclosed without authority. The personal information at issue was not actually collected. The complaint in this case is accepted under section 36(2)(f), which permits complaints that an organization is not in compliance with the Act.

[para 6] This inquiry will therefore focus on the Organization's practice of collecting the personal information complained about, as part of its independence testing:

- whether that information is personal employee information (issue 1);
 - If so, is the collection of that type of information authorized under section 15 (issue 1a)?

- If not,
 - does the Organization require consent to collect that type of information, or
 - is the collection authorized under section 14 (issues 1b and 1c)?
 - Is the purpose of the collection reasonable and only to the extent reasonable under section 11 (issue 1e and 1f)?

[para 7] Issue 1d set out in the Notice of Inquiry asks whether the Organization obtained the Complainant's consent before requiring the personal information at issue (assuming consent is required). The Act prohibits an organization from collecting personal information without consent, unless there is authority to do so. In this case, the information was not provided by the Complainant to the Organization. As such, the relevant question is whether the Organization requires consent, and if so, whether its practices are in line with the consent provisions in the Act.

[para 8] Many years have passed since the Complainant's complaint was made to this Office, in 2015. Some of the Organization's practices have changed in that time; finding that a former practice of the Organization was not in compliance with PIPA, if that is so, is not particularly useful if that practice has been amended and is currently in compliance. In such a case, there would be no remedy for me to order to be done. Therefore, my focus is on the Organization's current practices.

[para 9] Issue 2 as set out in the Notice of Inquiry remains relevant as-is.

[para 10] Given the above, the portions of the parties' submissions that address the specifics of the Complainant's situation may not be relevant. For example, whether the Complainant received the email notifying him of the independence testing, whether the Complainant signed particular forms, whether the Complainant ought to have been considered a 'restricted person', the validity of the Complainant's employment contract, the Organization's reliance on electronic signatures, and similar concerns are not relevant. I will consider the submissions on these points to the extent that they shed light on the issues for this inquiry, as set out above.

[para 11] Each party provided me with almost 2000 pages of arguments and supporting documents for this inquiry; the Complainant also provided several audio recordings of calls with Organization employees about the independence testing. Much of the supporting material consists of codes of conduct relating to the Organization's industry, independence standards from various jurisdictions that apply to the Organization, securities legislation from various jurisdictions that apply to the Organization, regulatory decisions from those various jurisdictions, and privacy guidance publications. I have reviewed this material to the extent required to understand the legal obligations cited by the Organization in support of its information collection practices. As will be discussed, the standard to be applied to the Organization in this context is one of reasonableness; whether the Organization could meet its obligations in a less privacy-intrusive manner is not the standard against which the Organization is to be held (see paras. 16-19 of this Order).

1. Was the Organization’s requirement that the Complainant provide certain information about himself [and his wife] to the Organization in contravention or compliance with section 7(1) of PIPA?

[para 12] As discussed, this issue will address whether the Organization’s requirement of an employee to provide particular personal information about themselves and their spouse (or equivalent) and dependents is in compliance with section 7(1) of the Act.

Is the information the Organization sought from the Complainant “personal employee information” within the terms of the definition in section 1(1)(j) of the Act?

[para 13] The definition of “personal information” in section 1(1)(k) is “information about an identifiable individual.” Information about an individual’s finances and investments is their personal information.

[para 14] The definition of “personal employee information” in section 1(1)(j) reads:

1(1)(j) “personal employee information” means, in respect of an individual who is a potential, current or former employee of an organization, personal information reasonably required by the organization for the purposes of

(i) establishing, managing or terminating an employment or volunteer-work relationship, or

(ii) managing a post-employment or post-volunteer-work relationship

between the organization and the individual, but does not include personal information about the individual that is unrelated to that relationship;

[para 15] “Personal employee information” is a subset of personal information; it is personal information of an employee that is reasonably required to establish, manage or terminate the employment relationship. Personal employee information is *also* personal information under the Act; however, different rules apply to personal employee information.

[para 16] Section 2 of PIPA sets out the standard for reasonableness in the Act. It states:

2 Where in this Act anything or any matter

(a) is described, characterized or referred to as reasonable or unreasonable, or

(b) is required or directed to be carried out or otherwise dealt with reasonably or in a reasonable manner,

the standard to be applied under this Act in determining whether the thing or matter is reasonable or unreasonable, or has been carried out or otherwise dealt with reasonably or in a reasonable manner, is what a reasonable person would consider appropriate in the circumstances.

[para 17] In *Leon's Furniture Limited v. Alberta (Information and Privacy Commissioner)*, 2011 ABCA 94 (CanLII), the Court of Appeal discussed how the reasonable standard is to be interpreted under PIPA. It said that 'reasonableness' is not "necessity", "minimal intrusion" or "best practices" (at para. 39). It further stated that an organization need only show that "its policies were 'reasonable', not that they were the 'best' or 'least intrusive' approaches" (at para. 57).

[para 18] The Court further discussed the standard of reasonableness vis-a-vis the purposes of the Act as set out in section 3, and section 11, which permits the collection of personal information only for purposes that are reasonable. It states (at para. 57):

... the reasonableness of the adjudicator's decision is undermined by her failure to recognize that the appellant needed to show only that its policies were "reasonable", not that they were the "best" or "least intrusive" approaches. Sections 3 and 11 do not create any test of "paramourcy"; the test is whether the use being made of the information is "reasonably necessary". That standard does not require the organization to defer in all instances to the interests of individual privacy. The [Commissioner] is not empowered to direct an organization to change the way it does business, just because the [Commissioner] thinks he has identified a better way. So long as the business is being conducted reasonably, it does not matter that there might also be other reasonable ways of conducting the business.

[para 19] Following this decision, I need only determine whether the Organization's practices are reasonable, not whether they are the least intrusive approaches.

[para 20] The Organization states that it collects the requested information from employees for the purpose of complying with independence requirements imposed by external bodies.

[para 21] The Organization provides audit and assurance, tax, and consulting services. It operates across many jurisdictions, and has clients from around the world. It is subject to rules regarding accounting and auditor independence. The affidavit of one of the Organization's partners responsible for independence provided with the Organization's initial submission (Schedule D), confirms that the Organization is registered with the Public Company Accounting Oversight Board (PCAOB) (a U.S. entity that oversees the audits of organizations registered with the SEC), and the Canadian Public Accountability Board (CPAB). These bodies each have rules regarding accounting and audit independence, most of which were provided to me as attachments to the Organization's submissions. The Rules of Professional Conduct of the Institute of Chartered Accountants of Alberta (ICAA) also clearly requires that the Organization and its members remain independent (Rule 204).

[para 22] Many of the testing requirements cited by the Organization as support for collecting information from employees for independence testing are rules of the U.S. Securities and Exchange Commission (SEC). The Organization explains that these SEC regulations apply when an organization provides accounting services to SEC registrants, including those organizations located outside the U.S. The Organization provided me with a copy of the relevant SEC rule, which says as much at section 210.2-01(f)(2).

[para 23] The Organization states that being in contravention of independence rules can have serious consequences; it has provided various regulatory decisions in support of this claim. The decisions made against other organizations in the Organization's field have resulted in fines of millions of dollars.

[para 24] The affidavit of another partner responsible for independence, provided with the Organization's initial submission, states (Schedule B of initial submission, at para. 3):

PwC is subject to a number of U.S. and Canadian rules regarding accounting and auditor independence, including the Securities and Exchange Commission ("SEC") SEC Regulation SX Rule 210.2-01 of ARTICLE 2 § 210.2-01 Qualifications of accountants ("Rule 210.2-01");

(b) PwC needs to take steps to identify all potential financial, employment, and business relationships, and other relevant circumstances, which may present a threat to its independence; and

(c) PwC needs to ask its partners and employees for personal information relevant to independence, its independence policy and the requirements in the rules – independence testing is an accounting firm's way of "auditing" its own independence and ensuring compliance with regulatory obligations.

[para 25] The Organization provided me with a copy of its Independence Policy *in camera*. The policy explains how the Organization's independence testing complies with various regulations, which standard will be applied when jurisdictions have varying rules, and how the Organization has interpreted certain rules (for example, at sections 1.2-8 – 1.2-10).

[para 26] Aside from complying with regulations, the Organization also collects information to test the accuracy of the Annual Compliance Confirmation (ACC), which is a document that employees of the Organization complete each year, to self-certify their independence and compliance with the Organization's policies. The purpose of the ACC is described by one of the Organization's partners responsible for independence as (affidavit at Schedule D of Organization' initial submission, at para. 7):

...to ensure that all PwC personnel are aware of, and [comply] with PwC's Independence Policy, along with its code of conduct and other policies and procedures. The ACC contains detailed information and questions relating to PwC's independence requirements, including reference to the requirements imposed on PwC by the SEC rules and the nature of the information that is relevant and necessary for assessing independence. The ACC also provides links to additional information and resources regarding PwC's independence program, including PwC's Independence Policy.

[para 27] The Organization states that it selects a 'sample group' each year for independence testing. It states that the Complainant had been eligible for this testing since he became an employee, but was not selected until 2014. The Organization requests twelve categories of information; it provided me with a chart of the requested information with the rules supporting the collection of that information cited. In brief, the information and relevant rules are:

1. Income tax returns (T1s and schedules relating to investments, capital gains, interest income and interest paid. Information relating to T4 income, rental income may be removed) (SEC Rule 210.2-01, CPA standards 204.4)
2. Annual dividends statements (SEC Rule 210.2-01, CPA standards 204.4)
3. Brokerage statements (SEC Rule 210.2-01, CPA standards 204.4, PCAOB Rule 101.01-A.3)
4. Other investment statements (SEC Rule 210.2-01, CPA standards 204.4, PCAOB Rule 101.01-A.3)
5. Former employer benefits plan investments (SEC Rule 210.2-01)
6. Trust and estate information (SEC Rule 210.2-01, CPA Independence Standards 204)
7. List of all loans (names only of entities with which the employee, spouse or dependents have loans, unless the employee is a 'restricted person') (SEC Rule 210.2-01, CPA Independence Standards 204.4(10))
8. List of all bank accounts (names only of banks with which the employee, spouse and dependents have accounts, unless the employee is a 'restricted person') (SEC Rule 210.2-01, CPA Independence Standards 204.1)
9. List of credit cards (names only of organizations with which the employee, spouse and dependents have credit cards, unless the employee is a 'restricted person') (SEC Rule 210.2-01)
10. Insurance policies renewal documents (SEC Rule 210.2-01, CPA Independence Standards 204.1,)
11. Employment relationships (certain roles held by an employee's spouse and/or dependents must be stated) (SEC Rule 210.2-01, CPA Independence Standard 204.4)
12. Directorships and other executive appointed positions (SEC Rule 210.2-01, CPA Independence Standard 204.4)

[para 28] The financial and related information that the Organization collects from its employees for independence testing is personal information that is collected for the purpose of ensuring that each employee meets the independence requirements of the Organization. Given the requirements imposed on the Organization, the Organization is reasonably required to collect such information about its employees. Therefore information collected for independence testing falls within the definition of "personal employee information." With respect to the Complainant's information, I will consider whether the Organization has authority to collect the particular information requested of him, under section 15 of PIPA (quoted below).

[para 29] Information of an employee's spouse and/or dependents is not information about an employee, even if it is collected for the purpose of ensuring the employee's independence. Therefore, financial and related information collected about a spouse or dependent is personal information of those individuals, but not personal employee information. This is especially true where the financial information of the spouse or dependent is not the same as the financial information of the employee (e.g. separate bank accounts or credit cards, employee benefits, etc. See paragraphs 66-67 of the Order for additional discussion on this point). I will consider whether the Organization has authority to collect that information under sections 8 or 14. Sections 11(1) and (2) will also be considered.

Did the Organization have the authority to require the Complainant to provide the information without consent, as permitted by section 15?

[para 30] The collection of personal employee information is authorized under section 15 of the Act, which states:

15(1) An organization may collect personal employee information about an individual without the consent of the individual if

(a) the information is collected solely for the purposes of

(i) establishing, managing or terminating an employment or volunteer-work relationship, or

(ii) managing a post-employment or post-volunteer-work relationship, between the organization and the individual,

(b) it is reasonable to collect the information for the particular purpose for which it is being collected, and

(c) in the case of an individual who is a current employee of the organization, the organization has, before collecting the information, provided the individual with reasonable notification that personal employee information about the individual is going to be collected and of the purposes for which the information is going to be collected.

Section 15(1)(a)

[para 31] The Organization has stated that the information collected for independence testing is collected only for the purpose of that testing. The Complainant doesn't seem to dispute this claim and the information before me supports this assertion.

[para 32] The Complainant argues that the Organization required him to provide more information than was necessary. He also argued that the Organization did not provide him with proper notice, as required.

Section 15(1)(b)

[para 33] The Complainant's first concern about the amount of information collected, relates to section 15(1)(b) and whether the Organization's practices regarding the type of personal employee information it collects for independence testing is reasonable for the Organization's purpose.

[para 34] The Complainant argues that some of the external rules around independence do not apply to him as he was not an accountant with the Organization. Rather, his role was as a senior manager for the Tax, Scientific Research & Experimental Development group. The Organization confirms that his role was to provide tax services.

[para 35] While the Complainant's particular circumstances are not directly relevant, his argument is relevant to the Organization's policies more generally.

[para 36] The Organization confirmed that it is not only accountant employees who are subject to independence testing requirements. It states that the Complainant was a client-facing manager in his role with the Organization. A 'client-facing manager' is also referred to as a 'practice staff member' in the Organization's Independence Policy. Practice staff members are "all staff falling outside the definition of partner, who provide professional services to clients, either directly, in a managerial capacity or through the provision of their expertise to other practice staff members. It does not include secretarial, clerical, administrative and other support staff" (section 2.1-0 of the Independence Policy, and reproduced in the Organization's Annual Compliance Confirmation (ACC), Exhibit "C" of Schedule D attached to the Organization's initial submission).

[para 37] The Organization cites several rules in support of its application of independence testing to employees in roles like the Complainant held. The following examples were provided by the Organization (July 2020 response, at pages 6-8, footnotes omitted):

- The CPA Independence Standards – Harmonized Rule of Professional Conduct 204 ("CPA Independence Standards"), rule 204.4 states "(5) (a) A member who is a partner or managerial employee of a firm and who holds a direct financial interest or a material indirect financial interest in an audit or review client shall not provide a non-assurance service to the client, unless the non-assurance service is clearly insignificant."
- CPA Independence Standards Rule 204.7 requires an audit firm to ensure that all members of the firm adhere to the independence rules: "A firm that performs an assurance engagement shall ensure that members of the firm do not have a relationship or interest, do not perform a service and remain free of any influence that would preclude the firm from performing the engagement...." "Members of the firm" includes "a partner, professional employee or student of the firm." According to the CPA Guide to Canadian Independence Standard, a "professional employee" is "any employee who provides professional services to a client. An administrative assistant (receptionist, office manager, etc.) is generally not considered to be a professional employee." 39 It is undisputed that the Complainant plainly provided professional services to a number of PwC clients.
- The CPA Guidance states: "Members of the firm include all those persons who are associated with the firm in carrying out its activities. Members of the firm, including employees, who are not under the jurisdiction of [CPA province/the Institute] could have an interest or relationship or provide a service that would result in the firm being prohibited from performing a particular engagement. Rule 204.8 requires a member who is a partner or proprietor of a firm to ensure that the firm and all members of the firm, including those who are not registrants, do not have a relationship or interest, do not perform a service and remain free of any influence that would preclude the firm from performing the engagement pursuant to Rules 204.1, 204.3, 204.4 or 204.9." As noted above, the Complainant is a member of the firm.
- Section 21 of the Canadian Standards for Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements issued by CPA Canada ("CSQC") provides that "the firm shall establish policies and procedures designed to provide it with reasonable assurance that the firm, its personnel... maintain independence where required by relevant ethical requirements". "Personnel" is defined as "partners and staff." "Staff" is in turn defined as "professionals, other than partners, including any experts the firm employs."
- Rule 204 of the Rules of Professional Conduct of the ICAA42 also provides that PwC "...shall be and remain independent such that the registrant and members of the firm shall be and remain free

of any activity, interest or relationship which, in respect of the engagement, impairs the professional judgement or objectivity of the registrant or a member of the firm or which, in the view of a reasonable observer, would impair the professional judgement or objectivity of the registrant or a member of the firm.”

- Rule 204.7 of the ICAA stipulates that “a firm that performs an assurance engagement shall ensure that members of the firm do not have a relationship or interest, do not perform a service and remain free of any influence that would preclude the firm from performing the engagement pursuant to Rules 204.1, 204.3, 204.4 or 204.8.”
- ICAA Rules of Professional Conduct, Section 204.4.5 sets out the following specific prohibitions: “(a) a registrant who is a partner or managerial employee of a firm and who holds a direct financial interest or a material indirect financial interest in an audit or review client shall not provide a non-assurance service to the client, unless the nonassurance service is clearly insignificant. (b) A registrant who is a partner or managerial employee of a firm whose immediate family member holds, a direct financial interest or a material indirect financial interest in an audit or review client shall not provide a nonassurance service to the client unless i) the non-assurance service is clearly insignificant; or ii) the financial interest is received as a result of employment and A) the immediate family member does not have the right to dispose of the financial interest, or in the case of a share option, the right to exercise the option; or B) where such rights are obtained, the financial interest is disposed of as soon as is practicable.”
- SEC Rule 210-2-01(d)(3) speaks to the need for an accounting firm to have controls in place that provide “reasonable assurance, taking into account the size and nature of the accounting firm’s practice, that the accounting firm and its employees do not lack independence.” SEC Rule 210-2-01(d)(4) imposes the requirement for an accounting firm that “annually provides audit, review, or attest services to more than 500 companies with a class of securities registered with the Commission” to include “an annual internal inspection and testing program to monitor adherence to independence requirements.”
- As discussed below, under the SEC rules, a “covered person” is a “partner, principal, shareholder, or managerial employee of the accounting firm who has provided ten or more hours of non-audit services to the audit client...”.

[para 38] I accept the Organization’s rationale for including managerial roles such as the Complainant’s in independence testing.

[para 39] The Complainant has also argued that independence requirements on a specific engagement differ from independence requirements for monitoring. I believe what the Complainant is arguing is that his work for a particular client may have triggered independence requirements but the information the Organization asked him to provide goes well beyond what would relate to his work for that client. The Complainant seems to be arguing that any independence testing he participates in should relate only to the particular clients he worked with during the testing period.

[para 40] The Organization states that the specific entities an employee works with during the three month testing period is relevant to whether there was a particular independence contravention, and to whether the employee is a ‘restricted person’ during that period. The Organization states that the specific entities are *not* relevant to whether the employee meets the criteria for independence testing if that employee is a client-facing manager or partner.

[para 41] In an affidavit attached to the Organization’s July 2020 submission, the partner responsible for independence in Canada states (affidavit at paras. 9, 11):

PwC's testing program is designed to identify all relevant circumstances that may present a threat to independence. PwC must collect all relevant information from each of its partners and client-facing managers to make an accurate assessment of the independence of these individuals, and the firm as a whole, and to comply with external rules that require such testing. PwC is ultimately accountable for its compliance with independence requirements and must satisfy itself that all relevant independence requirements have been met based on its own analysis. PwC cannot merely rely on the self-reporting of its partners and managers because, for example, these individuals can make mistakes in self-reporting and also often lack PwC's understanding of the relationships and affiliations between its clients and other entities.

...

The same information is required to be provided by all partners and eligible managers selected for the independence test in order to achieve the purposes of independence testing as set out under paragraph 7 above, and is not restricted or tailored to collect information from each manager or partner. This is particularly of significance for identifying and preventing potential future independence violations and risks (for example, through updating [Global Portfolio System, or GPS] if needed), which do not depend on clients that the individual worked for in the past. As examples:

- (a) if testing revealed that an employee had not updated their GPS, the GPS would then be updated and PwC's controls could help avoid independence violations in future depending on which clients the individual provided services to in future; and
- (b) if testing revealed that a manager's spouse is the president of an audit client, the manager may be cautioned to not do work for the audit client that would violate external rules and professional standards. The manager is then responsible to monitor his or her own work to ensure that he or she does not violate the independence rules.

[para 42] I understand the Organization to be saying that if it limited the information to that which is relevant only to an employee's clients at the relevant time, as the Complainant has suggested, it could miss possible contraventions. This could render the testing less effective.

[para 43] It is worth noting that more (and more sensitive) information is collected from an employee who was a 'restricted person' during the testing period. A 'restricted person' is a term that appears to relate SEC and PCAOB rules; the definition relates to certain employees who have provided at least 10 hours of audit or non-audit services to particular audit clients or related entities. 'Restricted persons' are subject to additional scrutiny under SEC and PCAOB rules. An employee participating in the independence testing will self-identify whether they are a 'restricted person'. If they do not self-identify as a 'restricted person', they are not required to provide the additional information. During the independence testing, it will be confirmed (by whomever is conducting the testing) whether the employee falls within the definition of 'restricted person' for the testing period. If so, the employee will be asked to provide the additional information. So the Organization does have a different level of testing for some employees in this regard.

[para 44] It seems to me that the Organization's practice means that employees will be tested against the highest independence requirements that apply to the Organization regardless of which particular clients they have worked with (aside from the 'restricted person' differentiation). For

example, some employees who do not work with clients that would trigger the higher SEC standards will still be tested against those standards. Given the sensitivity of the information collected for independence testing, there may be less privacy-intrusive ways to conduct independence testing. However, the appropriate standard to apply is not what the ‘gold standard’ from a privacy perspective is, but what is reasonable in the circumstances. I accept the explanation from the Organization that testing each employee on the basis of the clients they served at the relevant time may miss some possible independence contraventions. I accept that the Organization’s approach meets the standard as set out in *Leon’s*, and that the purpose for which the Organization collects the employee information is reasonable.

[para 45] That said, there are a few items collected by the Organization for which the rationale is unsatisfactory. Item 10 listed above (at para. 27 of this Order) requests “the most recent policy renewal documents of all insurance companies with which you, your spouse/spousal equivalent and dependents have insurance policies.” All policies apparently apply, from auto insurance to pet insurance. The Organization cites SEC Rule 210.2-01(c) as its rationale for collecting this information; this Rule states that a person to whom the rules apply is not independent if they (or their spouse or dependent) has an insurance policy from an insurer that is a client, unless the policy was obtained before the rules applied to the individual with respect to that insurer, and the “likelihood of the insurer becoming insolvent is remote.” The Organization also cites the “overarching independence requirement” under the CPA Independence Standards as support, and states that the information is also used to test the accuracy of the ACC completed by the employee.

[para 46] The Organization states that it collects the renewal documents “to confirm the insurer, as sometimes the test participant does not know the name of the insurer” (Exhibit “A” of affidavit provided with July 2020 submission, at item 10). Presumably the employee could review their own documentation to confirm the name of the insurer, without having to provide the documentation to the Organization. Further, renewal documents do not usually indicate when the policy was initially obtained; they generally include only the renewal period. The SEC confirms that as long as the likelihood of insolvency is remote and the policy was obtained before the relevant period, the individual (employee) is able to renew the policy and increase the coverage (Section IV(D)(1)(b)(vi) of the SEC’s Final Rule Release, Revision of the Commission’s Auditor Independence Requirements). I cannot locate any other rules in the materials provided by the Organization that indicate a need for renewal documents. I note that a 2013 document attached to the affidavit at Schedule D of the Organization’s initial submission (Exhibit “F”), entitled *Manager Independence Alert – Top 10 Things About Your Personal Financial Interests*, states (at item 5):

We have recently encountered certain situations where people think that the insurance issuer is permitted but when you look closer at the fine print, you discover that the actual insurance carrier may, in fact, restrict certain partners from obtaining the insurance policy.

However, it is not clear what rule is relied on for this statement, and precisely who may be affected. Specifically, it is not clear who is included in the phrase “certain partners”.

[para 47] The Organization’s explanation that some information is collected to test the accuracy of the ACC completed by the employee is also unsatisfactory. The relevant purpose of

the ACC, as stated on that document is to ensure compliance with independence rules (copies of the 2011, 2012 and 2013 ACC are attached to the affidavit at Schedule D of the Organization's initial submission, Exhibits "C", "D" and "E"). However, if the independence rules would not require close scrutiny of insurance renewal documents, then there seems no need for those documents to 'test' against the accuracy of an ACC completed by the employee.

[para 48] I will order the Organization to reconsider whether insurance renewal documents are required to meet the various independence rules it is obliged to comply with. Possibly, as with other information collected by the Organization, the name of the insurer might suffice.

[para 49] For obvious reasons, I do not have copies of the type of documents collected by the Organization from employees for independence testing. I understand what those documents would contain, in a general sense. However, I do not know all of the data elements that would be collected from these documents. In some cases, the Organization informs the employee being tested that certain information may be blacked out on the document (such as certain income information on tax forms). However, there may be information, such as account numbers and other unique identifiers that are not reasonably required by the Organization. It may also be possible to permit employees (and spouses/dependents) to truncate account numbers. If documents include social insurance numbers, the Organization should review whether those are required and if not, instruct employees (and spouses/dependents) that this information can be redacted. I understand that the Organization will already have the social insurance numbers of employees for payroll purposes. However, documents for independence testing are provided to what appears to be a separate (but related) entity, for a different purpose. While I have found that the Organization has made proper security arrangements to protect this information (discussed in Issue 2 below), the best security is to avoid collecting information that is not required.

[para 50] I will order the Organization to review the type of documents it collects and determine whether those documents include elements of information, such as account numbers, that are not necessary for the Organization's purpose of independence testing. If so, the Organization should amend the list of documents it requests to exclude what is not required and/or inform employees (and spouses/dependents) what elements may be redacted.

Section 15(1)(c)

[para 51] The Organization's submissions describe how it provides notice to employees of the independence testing requirements, so as to meet the requirement of section 15(1)(c). The Organization's submissions state that employees such as the Complainant are informed when hired of the Organization's Independence Policy and what it requires. The ACC, which is completed every year, also contains a link to the Organization's Independence Policy and asks the employee to confirm their understanding of the policy. Employees who are selected for the independence testing are informed what information will need to be provided for that testing.

[para 52] The Complainant has argued that he did not receive certain emails regarding the testing, and that he did not sign related documents indicating his understanding of the requirements. As stated at the outset of this Order, the Complainant did not provide his information to the Organization and so the authority for this inquiry is section 36(2)(f) of the

Act, which permits an inquiry into the Organization's practices, rather than the particulars of the Complainant's situation.

[para 53] I am satisfied that the Organization's practices meet the requirement under section 15(1)(c) to provide employees with notice about the collection of personal employee information. However, in my view, the materials before me that constitute the Organization's notice to employees could be more explicit. Whether or not he ought to have been, the Complainant was clearly surprised at the level of information he would be asked to provide for independence testing.

[para 54] The Organization might consider providing employees who meet the criteria for independence testing a more detailed explanation of what information is required for independence testing, from them as well as spouses and dependents (possibly at the time of hire). This is especially true for employees whose work experience or education suggest they may not be familiar with the stringency of independence requirements. The Organization may consider providing new hires with a version of the chart provided with its submissions, which clearly lays out the type of information that would be collected if the employee were chosen to participate in independence testing, including what a spouse and dependent would be required to provide.

Conclusion regarding section 15(1)

[para 55] For the most part, I am satisfied that the Organization's practices regarding the collection of personal employee information for independence testing meet the requirements of section 15(1), on the standard of reasonableness. However, there are a few items of information the collection of which was not reasonably justified in the submissions to this inquiry.

[para 56] I will order the Organization to undertake a review of its collection practices with respect to those items of information, to determine whether the independence rules that apply to the Organization reasonably require this information to be collected as part of independence testing. The Organization will advise me of any changes it has made; if it decides that changes are not warranted it is to provide me with an explanation as to why they are not warranted.

[para 57] I understand the Complainant's discomfort regarding the sensitivity of the information collected by the Organization for this purpose. While there may be less privacy-intrusive means by which the Organization might meet its independence obligations, the Act does not require the Organization to meet those standards if its practices are reasonable.

Information about an employee's spouse

[para 58] The Complainant's spouse made a separate complaint to this Office regarding the Organization's attempt to collect her personal information. The spouse did not request an inquiry; however, the issue of the Organization's collection of the spouse's information was included in the Notice of Inquiry in this case.

[para 59] As with the Complainant, personal information of the spouse was not actually collected by the Organization. Therefore, the issue pertaining to the spouse is similarly restricted to whether the Organization's practices are in compliance with PIPA.

[para 60] As already stated, information about an individual's finances is personal information about that individual. While the information is collected for an employment purpose, a spouse or dependent of the employee is not the relevant employee for the purposes of section 15 of the Act. Their information is not collected for the purpose of managing *their* employment relationship with the Organization. Therefore, financial information of a spouse or dependent is not personal employee information.

[para 61] The personal information of a spouse or dependent must be collected with consent, or without consent if the collection falls within one of the circumstances in section 14 (collection without consent). The Organization has not argued that it is authorized to collect financial information from an employee's spouse or dependent without consent under section 14 and from my review of the submissions, none of the circumstances in section 14 appear to apply.

[para 62] Therefore, the Organization must obtain consent from the spouse and/or dependent in order to collect their information for independence testing. Section 8 of the Act sets out the forms of consent available under the Act. It states in part:

8(1) An individual may give his or her consent in writing or orally to the collection, use or disclosure of personal information about the individual.

(2) An individual is deemed to consent to the collection, use or disclosure of personal information about the individual by an organization for a particular purpose if

(a) the individual, without actually giving a consent referred to in subsection (1), voluntarily provides the information to the organization for that purpose, and

(b) it is reasonable that a person would voluntarily provide that information.

(2.1) If an individual consents to the disclosure of personal information about the individual by one organization to another organization for a particular purpose, the individual is deemed to consent to the collection, use or disclosure of the personal information for the particular purpose by that other organization.

(2.2) An individual is deemed to consent to the collection, use or disclosure of personal information about the individual by an organization for the purpose of the individual's enrolment in or coverage under an insurance policy, pension plan or benefit plan or a policy, plan or contract that provides for a similar type of coverage or benefit if the individual

(a) has an interest in or derives a benefit from that policy, plan or contract, and

(b) is not the applicant for the policy, plan or contract.

(3) Notwithstanding section 7(1), an organization may collect, use or disclose personal information about an individual for particular purposes if

(a) the organization

(i) provides the individual with a notice, in a form that the individual can reasonably be expected to understand, that the organization intends to collect, use or disclose personal information about the individual for those purposes, and

(ii) with respect to that notice, gives the individual a reasonable opportunity to decline or object to having his or her personal information collected, used or disclosed for those purposes,

(b) the individual does not, within a reasonable time, give to the organization a response to that notice declining or objecting to the proposed collection, use or disclosure, and

(c) having regard to the level of the sensitivity, if any, of the information in the circumstances, it is reasonable to collect, use or disclose the information as permitted under clauses (a) and (b).

(4) Subsections (2), (2.1), (2.2) and (3) are not to be construed so as to authorize an organization to collect, use or disclose personal information for any purpose other than the particular purposes for which the information was collected.

(5) Consent in writing may be given or otherwise transmitted by electronic means to an organization if the organization receiving that transmittal produces or is able at any time to produce a printed copy or image or a reproduction of the consent in paper form.

[para 63] The Organization states that as a result of this Office's review into the spouse's complaint, it has amended how it obtains consent from spouses. It states that in October 2017, it revised its related documentation, and now obtains direct consent from spouses (and dependents) before collecting their personal information for the purpose of independence testing (initial submission, at para. 21). With its initial submission, the Organization provided the updated consent forms and attachments provided to spouses and dependents. These documents set out the information collected, as well as the purpose for collection and how the information will be used by the Organization. There is also the name and contact information for a person within the Organization who can answer additional questions. The spouse and/or dependent is asked to sign the consent form.

[para 64] The written consent obtained from spouses and/or dependents meets the requirements of section 8(1). The Organization's current process also complies with the notification requirements in section 13(1) of the Act, which states:

13(1) Before or at the time of collecting personal information about an individual from the individual, an organization must notify that individual in writing or orally

(a) as to the purposes for which the information is collected, and

(b) of the name or position name or title of a person who is able to answer on behalf of the organization the individual's questions about the collection.

[para 65] The Organization also provided information about its practices at the time of the Complainant's complaint. It seems at that time the Organization considered the employee's consent to also cover the employee's spouse and/or dependents. It states (September 2020 submission, at page 2):

PwC submits that it was not required to obtain separate consents from spouses and dependents with respect to the collection of the requested information about them. PwC submits that the Complainant's consent to the collection of information as an employee of PwC provided PwC

with the authority under PIPA for the collection of the requested information relating to the Complainant's spouse/dependents. The requested information relating to spouse/dependants is personal information about the Complainant (i.e. it is information about whether the Complainant is an employee with a spouse or dependant whose activities may raise independence issues in relation to the Complainant's work at PwC) and the Complainant is the focus of PwC's independence testing, as independence requirements explicitly extend to, and require consideration of, spousal and relevant dependant information in certain circumstances.

[para 66] The Organization seems to indicate that the information is primarily about the employee, therefore only the employee's consent is required to collect that information. However, it is clear that the Organization also requests information that is clearly about the spouse or dependents. For example, a spouse's employee benefit plan investments are requested by the Organization – this information is collected *because of* the employee's role with the Organization but that purpose does not fundamentally alter the character of the information. The information is still personal information about the spouse regardless why the Organization has asked for it.

[para 67] The information may also be about the employee as described by the Organization in the above quote (i.e. information about whether the employee has a spouse with a certain benefit plan) but that also does not change the fact that the information is the personal information of the spouse (or dependent).

[para 68] The Organization states that if consent was required from a spouse or dependent, it is up to the employee to obtain this consent for the Organization.

[para 69] There are limited situations in which PIPA permits an organization to obtain consent from one individual via another individual. Section 8(2.2) of PIPA deems an individual to consent to the collection, use or disclosure of their personal information for the purpose of coverage under an insurance, benefit, or similar plan. That provision was added to the Act in 2010, as a result of a recommendation from the all-party review of the Act in 2007, set out in the Final Report of the Select Special Personal Information Protection Act Review Committee¹. The Report states (at page 16):

The Committee heard that it has been a common business practice for insurance companies, when enrolling members in a group or family benefit or insurance plan, to collect the personal information of all members of the plan from a single applicant. For example, an employee usually enrolls his or her family members in an employer benefit plan. A family member may or may not be aware that his or her personal information has been collected or that it will be used for the purpose of the plan.

PIPA generally requires an organization to obtain consent to collect and use an individual's personal information for a specified purpose directly from that individual. An insurance company would have to obtain consent from each member of a group or family plan to collect and use his or her personal information for the purpose of the plan.

¹ https://www.assembly.ab.ca/docs/default-source/committees/past-committee-reports/review-of-the-personal-information-protection-act-final-report---november-2007.pdf?sfvrsn=9817e7f1_4

[para 70] The language of this deemed consent provision is such that its application is narrow, applying only in the case of coverage under insurance, benefit, or similar plans. The Organization's independence testing is not a similar plan. Had the Legislature intended for consent to be deemed as the Organization suggests, it presumably would not have constructed the deemed consent provisions in section 8 as narrowly it did.

[para 71] The Organization also cites Finding #232 from the federal Privacy Commissioner's Office, which considered a complaint made under the *Personal Information Protection and Electronic Documents Act* (PIPEDA) made by an individual, stating that their employer required employees to provision personal information about spouses for the purpose of a security clearance check. The Finding states:

- In this complaint, the issue is whether the company should be obtaining the spouse's or partner's consent to the collection of his or her personal information. The first matter to examine then was whether a reasonable person would consider it appropriate to collect such information.
- Given that a security check involves a review of as many aspects of the employee's life as possible (place and date of birth, employment history, education, place of residence, and domestic arrangement), and that it is assumed that spouses or common-law partners have intimate knowledge of each other, and share common goals, as well as income and expenses, it would be inappropriate to not conduct an investigation into the background of the current spouse or partner. Since the purpose of the check is to identify potential threats to nuclear installations, and spousal or partner information is key to achieving that goal, a reasonable person would likely view the collection of spousal information to be appropriate, as per section 5(3).
- As for spousal consent, the Commissioner determined that it would not be appropriate for the company to obtain separate consent. In his view, the onus is on the employee to discuss the matter with the spouse or partner and seek consent. Should the spouse or partner not agree, the employee would need to review their options, such as seeking alternative employment. To suggest that the company should obtain separate consent could lead to a situation in which the employee is investigated while the partner is not. Such a scenario would clearly result in the failure to achieve the purposes of conducting the check — purposes already deemed to be entirely appropriate.

[para 72] The Organization argues that this reasoning is equally applicable here. However, PIPA and PIPEDA differ significantly in some respects, including around consent. Section 5(3) of PIPEDA states that an organization may collect, use or disclose personal information only for purposes that a reasonable person would consider are appropriate in the circumstances. Section 7(1) of PIPEDA lists situations in which an organization may collect personal information without consent, similar to section 14 of PIPA. In addition to that section, clause 4.3 of Schedule 1 establishes that the knowledge and consent of the individual are required for the collection, use and disclosure of personal information, *except where inappropriate*.

[para 73] There is no provision in PIPA equivalent to clause 4.3 of Schedule 1 in PIPEDA; in other words, there is no exception in PIPA for the requirement to obtain consent in circumstances in which obtaining consent would be inappropriate. Rather, consent is *required* unless one of the exceptions set out in section 14 applies. I agree with the federal Commissioner that a situation in which the employee provides the necessary information but the spouse refuses to consent could create an awkward situation for the employee; however, "awkwardness" does not permit me to

read down the clear consent requirements of PIPA, as would be required for me to come to the same conclusion as the federal Commissioner has.

[para 74] In my view, if the Organization obtained personal information about spouses and dependents without their consent, the Organization was not in compliance with PIPA.

[para 75] However, as the Organization now obtains direct consent from spouses, this issue has been remedied.

[para 76] Even when an individual consents to the collection of their personal information, an organization may collect that personal information only for purposes that are reasonable and to the extent reasonable for meeting that purpose (sections 11(1) and (2)).

[para 77] The Organization collects the personal information of spouses or dependents for the same purpose it collects the information about employees, and to the same extent. I have accepted that the Organization's purpose for collecting employee information for independence testing as reasonable. The various laws and rules that underpin the Organization's purpose in conducting independence testing also apply to an employee's spouse and dependents. Therefore, I find the Organization's purpose for collecting the personal information of spouses and dependents to be reasonable for the same reasons as above.

[para 78] Regarding the extent of the information collected, I have accepted the Organization's reasons for collecting the various types of information from employees, for the most part. However, I have questioned the Organization's need to collect certain insurance information and particular data elements in other documents. For the same reasons, I have concerns about the collection of this information from spouses and dependents. I have stated that I will order the Organization to review whether it requires insurance renewal documents, and whether it collects certain elements of information in other documents that it does not need (at paras. 45-50, above). This order will extend to the collection of the same information from spouses and dependents.

2. Did the Organization comply with section 34 of the Act (reasonable security arrangements)?

[para 79] Section 34 of the Act states:

An organization must protect personal information that is in its custody or under its control by making reasonable security arrangements against such risks as unauthorized access, collection, use, disclosure, copying, modification, disposal or destruction.

[para 80] In his initial complaint, the Complainant objects to the Organization's practice of sending the requested information via email, as well as its practice of sending it to accountants located in India. The Complainant states that having the information in electronic format means that the information will continue to exist in backup form or in emails. He further argues that there are no privacy laws in India to protect the information.

[para 81] In his request for inquiry, the Complainant argues that email systems are prone to hacking and therefore are not secure.

[para 82] The Organization states that it has comprehensive safeguards to protect the information of the Complainant and other employees. With its initial submission, the Organization provided an affidavit sworn by D.M., the Director of Information Security and Chief Information Security Officer with the Organization (D.M.).

[para 83] With respect to the Complainant's concern about the independence information being processed in India, PIPA does not prohibit the outsourcing of services that include the use of personal information outside Canada. Organizations that send personal information outside Canada are responsible for ensuring that the personal information is protected at the same standards expected of the Organization under PIPA. Section 5(1) and (2) of the Act state:

5(1) An organization is responsible for personal information that is in its custody or under its control.

(2) For the purposes of this Act, where an organization engages the services of a person, whether s an agent, by contact or otherwise, the organization is, with respect to those services, responsible for that person's compliance with this Act.

[para 84] For this reason, the Complainant's argument that there are no privacy laws protecting the personal information sent to India to perform the Organization's independence testing is not entirely accurate. PIPA applies to the Organization's handling of personal information, including when the Organization contracts with another entity outside Canada to provide that service.

[para 85] In his affidavit attached to the Organization's initial submission, D.M. states that PricewaterhouseCoopers Service Delivery Center (Koklata) Private Limited (PwC India) is subject to the same information security policies as the Organization, and is ISO27001 compliant. It further states that it has a Services Agreement (signed in 2010) between it and, with numerous safeguard provisions, including:

- A requirement for disaster recovery, business continuity and backup security plans;
- Control by the Organization over delivery of services by PwC India;
- A requirement for PwC India personnel to have appropriate training, education, experience and skill, as well as background checks;
- A requirement for PwC India personnel to sign agreements to ensure compliance and confidentiality;
- A requirement for PwC India to follow all policies and practices of the Organization related to information security, privacy and data processing;
- A requirement for PwC India to implement quality assurance controls;
- A prohibition on subcontracting without the Organization's consent;
- Detailed confidentiality obligations, including a prohibition on the use and/or disclosure of data except as permitted by the Organization, and an agreement to comply with the Organization's privacy policy.

[para 86] With respect to the Complainant's concerns about the information being sent via email, D.M. states (affidavit, at para. 5):

[the Organization] utilizes Lotus Notes for the transfer and storage of shared email repositories. This system contains extensive controls to protect and manage the security of information contained within that system, including independence testing information. Strict access control methods, multi factor authentications, as well as logging and monitoring capabilities are used to prevent and detect unauthorized access.

[para 87] D.M. further states that access to systems containing mail files is restricted to a need-to-know basis. Access to the mail-in database containing information relating to independence testing is restricted to personnel involved in the testing process (along with IT personnel supporting the system, as needed). D.M. also describes the Organization's password requirements.

[para 88] With respect to backup copies, D.M. confirms that the PDFs submitted by employees "are required to be deleted from the mail-in database immediately, and from server backups after 90 days" (at para. 8). He states that backups are required for this period of time "for disaster recovery and other reasonable business purposes that would require the restoration of backed-up data and/or preventing the loss of data." Access to backups is highly restricted and would take place only in exceptional circumstances such as a major system failure or disaster.

[para 89] The Organization points out that the requirement to make reasonable security arrangements does not require perfection. The standard of reasonableness, discussed at paragraphs 16-18 of this Order, is relevant here.

[para 90] Investigation Report P2006-IR-005 states that "it is not necessary that safeguards be flawless in order to be deemed reasonable" (at para. 14). In Order P2012-02, the adjudicator considered what is reasonable with respect to section 34. He stated (at para. 22):

With respect to section 34 of PIPA, an organization has the burden of proving that it made reasonable security arrangements to protect the personal information that is in its custody or under its control, as it is in the best position to provide evidence of the steps that it has taken (Orders P2009-013/P2009-014 at para. 109). To be in compliance with section 34, an organization is required to guard against reasonably foreseeable risks; it must implement deliberate, prudent and functional measures that demonstrate that it considered and mitigated such risks; the nature of the safeguards and measures required to be undertaken will vary according to the sensitivity of the personal information (Order P2006-008 at para. 99).

[para 91] The adjudicator concluded (at para. 85):

The specific obligations of the Organization, in order to meet its duty under section 34, are a function of the sensitivity of the Complainant's personal information and the risk of harm to her as a result of the improper disclosure.

[para 92] I agree with this analysis. In this case, the information collected for the purpose of independence testing is sensitive, and could pose a high risk of harm if it were disclosed improperly.

[para 93] Following the Court of Appeal's direction in *Leon's*, I do not need to know or determine whether the Organization's safeguards meet the highest standard; I only need to be satisfied that they are reasonable in the circumstances.

[para 94] In my view, the Organization's safeguards, as described in D.M.'s affidavit, are appropriately stringent. The Organization has clearly taken care to limit access to sensitive information, to minimize retention of sensitive information, and to ensure that PwC India is adhering to the same standards.

[para 95] I find that the Organization has fulfilled its duty under section 34.

IV. ORDER

[para 96] I make this Order under section 52 of the Act.

[para 97] I find that most of the Organization's practices meet the requirements for collecting personal employee information under section 15(1).

[para 98] I find that the Organization's current practice of collecting collection of personal information of an employee's spouse and/or dependents with consent meets the requirements of the Act.

[para 99] I order the Organization to reconsider whether it requires certain information to meet its purposes, as outlined at paragraphs 45-50 and 78 of this Order. I order the Organization to advise me of the outcome of this review, as outlined at paragraph 56. I retain jurisdiction to review the Organization's response.

[para 100] I find that the Organization's security arrangements meets the requirements of section 34 of the Act.

[para 101] I further order the Organization to notify me and the Complainant in writing, within 50 days of receiving a copy of this Order, that it has complied with the Order.

Amanda Swanek
Adjudicator