PRIVACY IMPACT ASSESSMENT

Moving email and documents to Microsoft 365

Example Accounting

Person in charge of the protection of personal information	Project
Sophie Example, Partner	Moving email and documents to Microsoft 365
Project type	**Date**
Acquisition or development of an information system	September 25, 2026
Version	
1	

In-depth
Level of review

4
Findings
3 gaps, 1 to confirm

0
Priority risks
high severity and likelihood

0
Vendors outside Québec

3
Measures

1 Purpose and scope

Example Accounting, a firm of 12 people, is moving its email, calendars and client files from a server located in its office to Microsoft 365, specifically Exchange Online, SharePoint and Teams. The project involves acquiring an information system. It is being undertaken because the existing file server is reaching the end of its life, because the firm wants to allow its staff to work remotely, and because it wants to be able to share documents with its clients. The information concerned will not be used for any new purpose. It will continue to serve the same purposes for which it is already held.

This assessment covers the personal information involved in the migration and in the ongoing use of Microsoft 365. That information comprises clients' tax returns and supporting documents, their social insurance numbers and banking details, email exchanged with clients, and employees' email and calendars. It also covers the two parties that take part in the project: Microsoft, as the hosting provider, and an IT consultant, who is carrying out the migration and will manage the account. The number of persons concerned is between 100 and 10,000. The assessment is limited to the project described here and does not extend to other systems or activities of Example Accounting.

Under the fourth paragraph of section 3.3 of the LPRPSP, the assessment is proportionate to the sensitivity of the information, the purposes of its use, its quantity, its distribution and the medium on which it is stored. On those factors, this assessment is carried out at a high level of detail.

- LPRPSP: Act respecting the protection of personal information in the private sector (CQLR, c. P-39.1).

2 Personal information concerned

Information	Nature	Persons concerned
Tax returns and supporting documents	Financial	Clients
Social insurance number	Identification	Clients
Banking details	Financial	Clients
Email exchanged with clients	Contact details	Clients
Employees’ email and calendars	Employment	Staff

Factor (s. 3.3)	Finding
Sensitivity	medium
Purpose	Replace the file server at the end of its life; Allow remote work; Share documents with clients
Quantity	100 to 10,000 persons
Distribution	Location of at least one processing unknown

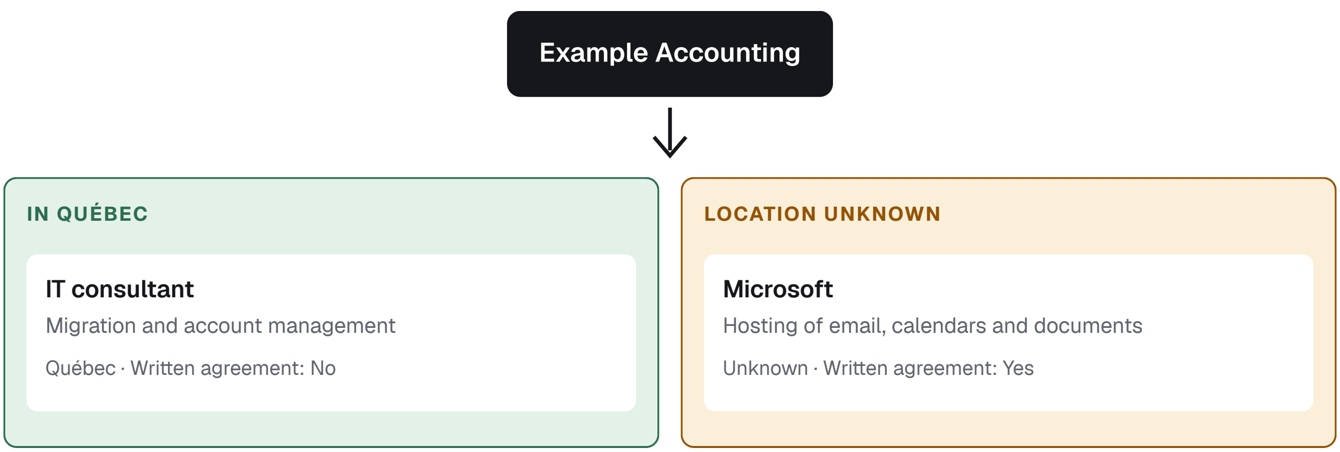
Factor (s. 3.3)	Finding
Medium	Cloud

3 Data flows

The personal information in this project is already held by Example Accounting. Clients provided it for the preparation of their tax returns, and the rest was generated through the firm's correspondence and daily operations. The information about clients includes tax returns and supporting documents, social insurance numbers, banking details and email exchanged with the firm. The information about staff consists of their email and calendars. According to the information available, the persons concerned have not been informed of the move to Microsoft 365.

During the migration, the IT consultant, based in Laval, Québec, transfers the email, calendars and client files from the office server to Microsoft 365. The consultant will then continue to manage the account, which gives the consultant access to the environment where the information is stored. There is no written contract with the consultant. Once migrated, the information is hosted in the cloud by Microsoft in Exchange Online, SharePoint and Teams, under a written agreement. The Microsoft 365 account was opened in Canada. However, the province in which the data is stored has not been verified, and it remains to be confirmed whether Microsoft technical support can access the information from outside Canada. The processing location therefore remains to be confirmed.

Within Example Accounting, access to the information is limited to the staff members who need it for their work. No decision about any person is made exclusively through automated processing. No retention period has been defined for the migrated information, so how long it will be kept in Microsoft 365 remains to be determined. The main output of the system is the sharing of documents with clients through the platform, which is one of the stated purposes of the project.



Processing	Vendor	Location	In Québec	Written agreement
Hosting of email, calendars and documents	Microsoft	Unknown	Does not know	Yes

Processing	Vendor	Location	In Québec	Written agreement
Migration and account management	IT consultant	Québec	Yes	No

4 Findings and risks

Findings

To confirm LPRPSP, s. 17

Processing location unknown: Microsoft

Section 17 requires an assessment before any communication outside Québec. While the processing location is unknown, such a communication cannot be ruled out.

Answer: does not know

Gap LPRPSP, ss. 23 and 3.2

No retention period defined

Section 23 requires destroying or anonymising information once the purposes of its collection are achieved, and section 3.2 requires policies governing its retention and destruction.

Answer: no

Gap LPRPSP, s. 18.3

No written contract with IT consultant

Section 18.3 requires that the mandate or contract be in writing and specify the measures the vendor must take to protect the confidentiality of the information, use it only for that mandate and not keep it after the mandate ends.

Answer: no

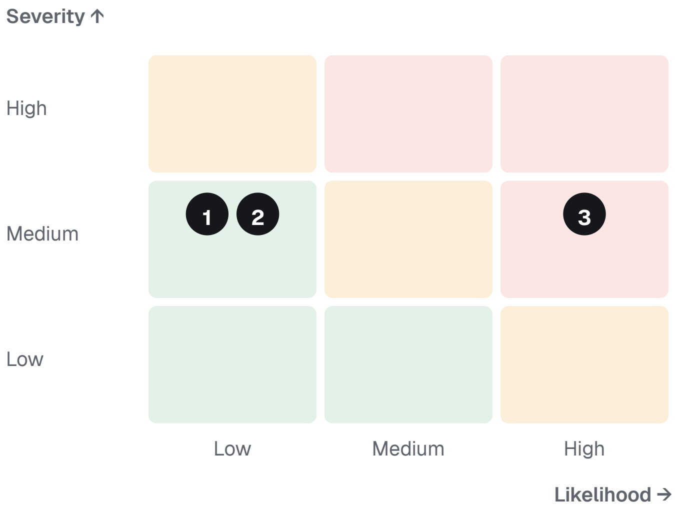
Gap LPRPSP, s. 8

Persons concerned not informed

Section 8 requires informing the person concerned, when the information is collected, of the purposes, the means and their rights, and where applicable of the third parties it is communicated to and of the possibility that it be communicated outside Québec.

Answer: no

Risks



1. Information processed outside Québec without adequate protection
2. Unauthorised access to the information
3. Retention longer than necessary

#	Risk	Severity	Likelihood	Sections
1	Information processed outside Québec without adequate protection	medium	low	LPRPSP, s. 17
2	Unauthorised access to the information	medium	low	LPRPSP, ss. 20 and 10
3	Retention longer than necessary	medium	high	LPRPSP, s. 23

5 Communication outside Québec

According to the organisation’s answers, no personal information is communicated outside Québec in this project.

6 Measures adopted

The measures below follow from the characteristics of the project. For each one, the organisation states whether it is in place or planned, and who is responsible.

	In place	Planned	Responsible
Determine the purposes before collecting, and collect only the information necessary for them. LPRPSP, ss. 4 and 5	☐	☐	
Take reasonable security measures given the sensitivity, purposes, quantity, distribution and medium of the information. LPRPSP, s. 10	☐	☐	
Set out the procedure for confidentiality incidents, and record each incident in the incident register. LPRPSP, ss. 3.5 and 3.8	☐	☐	

7 Conclusion

This assessment brought to light four findings. The location where Microsoft processes the information is not known. No retention period has been defined. There is no written contract with the IT consultant who performs the migration and manages the account. The persons concerned have not been informed of the change. Three risks were identified, each of medium severity. The first is that the information could be processed outside Québec without adequate protection, which is considered unlikely. The second is unauthorised access to the information, also considered unlikely. The third is that the information could be retained longer than necessary, which is considered highly likely given that no retention period is in place. These risks carry particular weight because the files include clients' social insurance numbers, banking details and tax returns.

Some points remain to be confirmed: the province in which Microsoft stores the data, and whether Microsoft technical support can access it from outside Canada. Example Accounting adopts the three measures set out in this document to address the findings and risks identified. Sophie Example can be contacted about any question concerning this assessment.

This document was drafted from the organisation's answers. It applies the cited provisions to those answers and does not constitute legal advice. The organisation adopts it under the responsibility of its person in charge of the protection of personal information.

Adoption

The organisation adopts this assessment and the measures it sets out.

Name: Sophie Example

Title: Partner

Date: ______________________________

Signature: ______________________________

Appendix: the organisation's answers

Question	Answer
Project type	Acquisition or development of an information system
Purposes	Replace the file server at the end of its life; Allow remote work; Share documents with clients
Use for a new purpose	No
Quantity	100 to 10,000 persons
Medium	Cloud
Retention period defined	No
Access limited to staff who need it	Yes
Decision based exclusively on automated processing	No
Human review of the decision	No
Identification, location or profiling technology	No
Product offered to the public with privacy settings	No
Collection from minors under 14	No
Persons concerned informed	No
Communication in a structured format possible	Yes
Person in charge consulted from the start	Yes