

MANAGEMENT

Spread the Word — Not the Germs

The recent tragic events associated with the presence of the listeriosis bacterium in prepared foods should remind us once again of how fragile our health really is and how much we depend on hygiene for our very lives.

Bacteria are everywhere in the natural world: in the soil, water, the living bodies of plants and animals, and even deep within the earth's crust. In fact, our bodies carry about 10 times more bacterial cells than they have human cells. Some of these bacteria are beneficial to us because they break down food and enable us to absorb nutrients; others, however, are potentially dangerous and are only kept at bay through strict hygiene. It is little wonder then that, despite an industry's best handling procedures, monitoring practices, and rigorous employee education, there is always the possibility that bacteria can yet again assert their deadly power.

Even if you are not in the food industry, bacteria are an ever-present danger on your premises and an important factor in employee illness and absenteeism. In addition to the eternal threat from bacteria, employee health can be compromised by the presence of allergens, pollutants, industrial dusts, and noise. So, regardless of the type or size of your business it is time to make sure protocols are in place to reduce the risk of illness to owners, employees and third parties. Whether offering a service, processing or manufacturing, good hygiene is a valuable first line of defence in the battle to reduce productivity losses due to illness, absenteeism or third-party problems. And, besides, under provincial occupational health and safety acts, employers have a legal obligation to provide a safe workplace.

The areas listed below are of constant concern because they are common sources of the infections that can affect the well being of your company. You may want to call in experts to review existing internal protocols.

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*Solutions for today -
Strategies for tomorrow*



General Workplace Considerations

1. Embed in the company culture a sense that each employee is responsible for the health of all. Everyone must be made to know that the well being of others starts with individual responsibility to maintain hygiene and cleanliness in common areas. Basic hygiene practices are in the best interest of all employees personally and for the effectiveness of the business.
2. Provide hand sanitizers to all employees or at strategic places around the office and in the washrooms and lunchroom.
3. Those who believe the constant use of hand sanitizers may weaken immune suppression should use soap and water. Although not as convenient, it is just as effective in promoting hygiene. Water-borne soap does not kill microorganisms; it creates a slippery surface that enables microorganisms to slide off with the water.
4. Staff should not place handbags, purses, briefcases, shoes, etc. on desk, kitchen tables or counters. Because these items might have been in contact with surfaces in a car, public transportation or a public washroom, it is almost certain they are carrying contaminants and bacteria.
5. Staff should regularly sanitize desk tops, telephones, printers, chair arms, drawer or cabinet pulls, keyboards and door handles. Provide commercial antibacterial hand wipes or sprays designed to reduce surface bacteria.
6. Colds are a common cause of employee absences and lower production. Nevertheless, a company culture that encourages sick persons to stay home is probably more effective in the long run than encouraging heroic efforts to make it to the office at all costs. The truth is that colds spread very easily and can quickly reduce the effectiveness of entire departments.
7. Employees who are ill should reduce physical contact with others through handshakes, using other employees' telephones or personal property, or sitting too close.

8. Disposable tissues should be made available. Encourage their use and proper disposal. After use, hands should be washed or hand sanitizers used.
9. Employees who eat at their workstations must remove all food daily because of the risk of attracting mice or other disease-carrying vermin.
10. CD's DVD's, cheques, money, invoices and mail are just a few of the thousand of items that pass through our hands every day. Each one harbours bacteria that may make you ill. Employees handling such material should sanitize their hands regularly throughout the day and keep hands away from eyes, nose and mouth.

Washroom Facilities

1. Make sure employees recognize the staff washroom is an important factor in personal health because it is a major source of bacterial infection. The well being of others starts with individual responsibility for maintaining personal hygiene in the washroom.
2. The condition of the company washroom makes a lasting impression on all users. For visitors, it is an important part of how they perceive the company.
3. Each employee uses the washroom an average of 3.3 times daily, plenty of time to leave or pick up harmful bacteria. Some bacteria can multiply by as much as 100% in 20 minutes.
4. Fecal bacteria can contaminate surfaces as much as five feet from the toilet when it flushes. In sufficient quantities, this material can be a health hazard. Surfaces must be sanitized regularly.
5. Human waste is about 30% bacteria. Feces, whether human or animal, carry at least 20 known viral, bacterial, and protozoan pathogens, from polio to salmonella.
6. Instructions for the proper washing of hands should be posted in each washroom. Thorough hand washing is the most important way of preventing many diseases since it breaks the chain

of infection from the infected surface to your body.

- Wet hands thoroughly with warm water
 - Use soap and lather well between fingers, over your wrists and under your nails
 - Rinse thoroughly
 - Use a paper towel to turn off taps. This prevents reinfection.
 - Dry hands on a paper towel or air dryer
 - Use a paper towel to turn the door knob as you leave the bathroom
7. The outside surface of sanitary napkin receptacles is the most contaminated place in the women's washroom. These receptacles must be emptied carefully and sanitized daily.
 8. Sanitizers, air dryers or disposable hand towels must be provided in all washrooms and kept full at all times. Wherever possible use touchless devices for the faucets, toilets, and soap or lotion dispensers.
 9. Your eyes, nose and mouth are pathways for infection to enter your body. Avoid touching them. Office workers touch their hands to their faces an average of 18 times an hour or 126 times a day. When we touch our faces, we bring a collection of particles, germs and viruses not only from every thing that is on ours but from other keyboards, desktops or handhelds right to our respiratory and digestive system every 3½ minutes.
 10. Pedal trash cans keep the trash covered and away from flies and other pests.
 11. Appoint a "monitor" to inspect the facilities at least once a day. Keep a daily log to record the date and time as well as the condition of the facility and the need for additional products.
 12. Facilities should be sanitized on a daily basis.
 13. Staff should be told to report any equipment failures or shortages of sanitation products immediately.

The Lunchroom

1. Provide adequate pedal trash containers. Ensure that containers are emptied and sanitized as part of the daily cleanup.
2. In a prominent location, post procedures on hand washing prior to food preparation, even when only making coffee, tea or other beverages.
3. Monitor the use of the lunch-room refrigerator:
 - Post regulations regarding the retention of food in the refrigerator:
 - Keep internal temperature below 4.44 degrees C at all times.
 - Keep all food in containers that are sealed at all times. Food not hermetically sealed should be discarded at the end of each day.
 - Clean up any spill immediately to avoid cross-contamination.
 - Instruct maintenance to throw out all foods except bottled and dated items such as ketchup and other condiments at the end of the work week. No questions asked. Bottled items should be labelled and disposed of according to their "use by" dates. The fridge should then be sanitized to remove any buildup of bacteria or mould. Because not all bacteria that cause food-borne illnesses can be seen or smelled, regular sanitizing is a fundamental health practice for every lunchroom.
 - Dispose of food into trash bags that are emptied daily.
4. Throw out any food that has dropped to the floor.
5. Above or near the office kitchen's sink, post instructions for the proper washing and sanitizing of dishes, cleaning tables and countertops. Provide detergents, disinfectants and ensure there is sufficient hot water. For dishwashing purposes, equip the kitchen with an automatic dishwasher,

which should include a sanitizing cycle.

6. For hand washing of dishes, the temperature of the water must be between 55 and 65 degrees C in order to obtain a clean and non-greasy dishwashing. In the finishing rinse the water temperature must be between 82 and 90 degrees C. This will ensure that the dishes are completely bacteria-free. You may wish to consider augmenting hot water with other sanitizers if safety is a concern.
7. Appoint a "monitor" to check out the kitchen area at least once a day. Food that is not factory sealed and opened beverage containers, should be discarded at the end of each day, regardless of whether it is refrigerated or not.
8. Provide a suggestion box.

Ventilation

Whether your office has a central heating, ventilation, and air conditioning system (HVAC) or wall-unit air conditioners, all systems should be cleaned on a regular basis. Air duct systems can hold dust, pollen, animal dander, dust mite allergens and mould spores. Condensation in the air conditioning system, particularly during the summer, can collect and be a breeding ground for mould. Make sure system drip pans are cleaned and moisture is draining properly.

- Replace filters monthly
- Prevent moisture from accumulating
- Use filters over heating vents and change them regularly
- Clean your system now if it has not been cleaned in the past

Because the offices of most small businesses are at the front of the production facilities, HVAC systems must be designed and installed to ensure that fumes or particle precipitates from the production area are not drawn into the office. Doors to the production area should be closed at all times.

Carpets and Upholstery

Carpets and upholstery are traps for dust and bacteria. Regular cleaning is suggested but leave the job to professionals who can advise on the best method for your type of carpet. For high traffic areas, carpets and upholstery should be cleaned at least twice a year.

Office Equipment

Most office cleaning companies do not clean equipment such as computers or keyboards because they don't want to risk causing damage. Hygiene is left to the individual employee who probably does not see a problem.

Keyboards, photocopy machines, fax machines, telephones, cell phones, desktops, calculators are used by everyone in your office. Television remotes are one of the worst carriers of bacteria because of the number of individuals using them. For any surface touched by hands, consider using an alcohol based cleaner and compressed air to clean out the debris stuck in a recessed area such as a keyboard. (It may be advisable to check manufacturers' instructions regarding cleaning agents, since some surfaces may be damaged by the use of alcohol.)

Educate Your Employees

Incorporate a hygiene section in the employee handbook. The handbook should reiterate the company philosophy that maintaining personal hygiene is beneficial to the individual, co-workers, and for the overall productivity of the company.

It may be advisable to have experts come to your office to educate employees about office hygiene and the need for self-awareness about personal hygiene and its potential effect on fellow workers.

Educating employees, providing sanitation materials, having a strong maintenance program for lunchrooms and washrooms, and a having a strong management commitment to health and safety, will reduce absenteeism, increase the overall health of staff, reduce health costs and increase productivity.

A strong hygiene policy is a relatively inexpensive way to improve the bottom line.

Correcting Errors in Your Tax Filing

When Canadians pay taxes, the declaration of income and expenses is voluntary. But income and expenses are sometimes reported incorrectly; the taxpayer, whether individual or corporate, may not recognize the mistake until well after filing.

To facilitate the correction of such errors, the Canada Revenue Agency (CRA) has established the Voluntary Disclosure Program (VDP), which allows taxpayers to “make disclosures to correct inaccurate or incomplete information, or to disclose information not previously reported.” Under this program, taxpayers can correct previous filings without fear of penalty or prosecution, if the changes are accepted.

Honest Errors do not Bring the Wrath of the Tax Department

In practice, honest errors realized after filing are corrected by simply writing to the CRA; the VDP is used where there has been a misrepresentation or gross negligence on the part of the filer.

Potential Reduction of Penalties and Interest

Penalty Relief

Disclosures accepted by the CRA as meriting relief under VDP guidelines will be considered valid and the taxpayer will not be charged penalties or prosecuted.

Interest Relief

If a disclosure is accepted by the CRA, the Minister may also grant partial interest relief on assessments for reporting periods preceding the three most recent years of required filings.

When the VDP is Recommended

Individuals and corporations are permitted to seek relief from penalty or prosecution when they have either claimed ineligible expenses or failed to:

- Fulfill their obligations under the applicable act

- Report taxable income
- Remit source deductions of their employees
- Report GST/HST, (including undisclosed liabilities or improperly claimed refunds or rebates, unpaid tax or net tax from a previous reporting period)
- File information returns
- Report foreign-source income taxable in Canada

When the VDP is Not Recommended

There are also specific areas in which the taxpayer should not use the VDP; specifically, the CRA will not consider:

- Returns with no taxes owing or with refunds expected
- Elections of provisions in acts administered by the CRA that entitle the taxpayer to choose specific treatment for certain types of taxable transaction
- “Advance pricing arrangement”: an agreement between the Minister of National Revenue and a taxpayer covering certain taxable transactions between the taxpayer and a non-resident entity that predetermines an appropriate transfer pricing method and its application to specific transactions for a stated period using certain terms and conditions
- “Rollover provisions”: an election allowing deferral of income that would otherwise become taxable when property is transferred to a taxable Canadian corporation
- “Bankruptcy returns”: these returns are required to be filed in the year of bankruptcy
- Post-assessment requests for penalty and interest relief because they will be considered as retroactive tax planning

It is also important to note that a disclosure will not be considered voluntary in certain circumstances, including if the taxpayer is aware of an impending audit or investigation.

2005 and 2007

For submissions made on or after January 1, 2005, relief is limited to any reporting period ended within the 10 years prior to the end of the calendar year in which the submission is filed. For example, if relief

was applied for on May 1, 2007, it would be available only for 1997 and subsequent taxation years.

For submissions concerning GST/HST or excise taxes the limitation affects only those submissions made on or after April 1, 2007, for reporting periods ended within the previous 10 years.

Each Submission Will Stand on its Own Merit

The Minister is not obligated to grant relief under the VDP provisions; each request will be reviewed and decided on its own merit. If relief is denied or granted only in part, the CRA will provide the taxpayer with the reasons for the decision.

Named and No-Name Disclosure

There are two methods of submitting documentation: Named and No-Name. Both approaches require the same information but differ in the time of disclosing the taxpayer's identity.

Under the Named method, the identity of the taxpayer is stated on the submitted disclosure forms.

The No-Name method allows the taxpayer to have informal, anonymous, general discussions with a representative of the VDP that bind neither party. After submission of all the required documentation, the CRA can, if requested, review the information and indicate any possible tax implications. If this information is contradicted by facts obtained after disclosure of the taxpayer's identity, the CRA may discard its preliminary advice.

The CRA will only provide relief under the provisions of a No-Name approach if the anonymous taxpayer ultimately provides a name. The taxpayer must provide the name within 90 days of the effective date of disclosure (EDD). This date is considered the earlier of:

- The date the CRA receives a complete and signed Form RC 199 Taxpayer Agreement (available at www.cra-arc.gc.ca); or
- The date a letter, signed by the taxpayer or the taxpayer's authorized representative and containing information similar to that in Form RC 199, is received by the CRA.

Disclosure Requirements

A disclosure is not considered valid unless it is:

- Voluntary
- Complete and accurate
- Subject to a penalty if not made under the protection of the VDP
- Providing information at least one year past its due date or correcting a previously filed return

Taxpayers must send in a written submission using Form RC 199 to initiate the disclosure. You must use Form RC199 or provide similar information in order to avoid a delay in the review.

To support a disclosure submission, the taxpayer must provide the following information:

1. Name, address, telephone number, social insurance number, partnership number, trust account number, business number, licence number, GST/HST registration number or any other identification tax number assigned by the CRA to the taxpayer. (Naturally, this information is not required in a No-Name disclosure.)
2. Postal code to determine the regional Tax Office that will handle the application. In the case of a if a No-Name disclosure, only the first three characters of the taxpayer's postal code are required.
3. Address of the taxpayer's authorized representative (if any), including telephone and fax numbers (if applicable)
4. Under the No-Name method, gender and age, if the taxpayer is an individual
5. Reporting period(s)
6. amount of the disclosure (where applicable)
7. Type of return(s) involved: personal T1, GST/HST, corporate T2, trust T3, etc.
8. Type of information return(s) and/or slip(s) involved (T3, T4, T1134, T1135)
9. Type of omission (business income, unremitted GST/HST, investment income, pension income, capital gain, etc.)
10. Reason for the omission
11. Primary business activity
12. An explanation of how the taxpayer considers each of the four validity conditions as set out under ICOO-1R2 (dated October 22, 2007) of the information circular have been met

Avoid Vagueness

The submission must include sufficient detail to allow the CRA to verify the facts. Taxpayers and/or their authorized representatives are expected to make available all documents, records, and books of account, as well as any other required



information.

Where to File

The disclosure should be forwarded to the Assistant Director, Enforcement Division of the regional tax services office for the taxpayer's home address or, if the taxpayer is a corporation, the operating address.

Seek Professional Assistance

Since timing of any submission is critical to obtaining relief from penalties and interest, it is in the best interest of taxpayers to rely on a professional to represent their interests. Careful consideration should be given to whether that professional should be a lawyer because communications between only a lawyer and client are privileged. This may be particularly important if the disclosure submission is denied.

TECHNOLOGY

Give Me a Wi-Fi

We have all heard the term Wi-Fi but the truth of the matter is that most of us don't understand it much better than a prehistoric troglodyte would have.

Certainly we have developed a plug and play mentality when it comes to technology but a basic understanding of Wi-Fi and how it will change the realm of communication access will undoubtedly produce a WOW response from most of us.

The term Wi-Fi is said to have been coined

by a brand-consulting firm hired by an alliance of Wi-Fi developers, which was formed to solve the problem of integrating wireless products from different vendors into a seamless wireless network. The consultants created the word on the model of the audio recording term High Fidelity or Hi-Fi. The name caught on, not because of aggressive marketing, but because it was a whole lot easier to say than "IEEE 802.11b Direct Sequence."

The Future Will Be Friendly

Wi-Fi is the technology underlying wireless networking. It was designed to make networking easier and supplement the wired networking standard, Ethernet, also known as IEEE 802.3. Although Ethernet has some advantages as a network standard,

including physical security of the medium and much higher throughput (i.e. the speed of data

transmission), the lure of Wi-Fi is its medium: the air. Not only is it costly to wire a building for Ethernet, it is also costly to build, house and maintain the racks of network switches needed to tie the system together. Then, over time, the network cards, wiring and switches become obsolete and have to be replaced at additional cost.

Wi-Fi, on the other hand, uses radio spectrum as its medium. There are no wires



to install in the walls, get chewed up by pets or tripped on by unsuspecting passersby. Connecting to a wireless network is virtually instantaneous; you can start participating in its shared resources immediately as if you had just "plugged in"; it's significantly more portable than traditional Ethernet. There's no more hunting for a free network drop, or having to put up without connectivity if you're in a room that hasn't been wired.

The efforts of the Wi-Fi Alliance have paid dividends beyond expectations as more and more devices are able to run applications in remote areas or in older or historic buildings where cable cannot easily be installed. In addition, most laptops now include a wireless network adapter as a standard component. Wi-Fi is no longer the future of communication; it is everywhere, here and now. Some computers, such as Apple's Macbook Air, even ship without an Ethernet port, making it entirely dependent on Wi-Fi for connectivity without external peripherals.

How it Works

Wi-Fi uses radio waves, just like cordless and cellular telephones, televisions and radios. Since the 2.4 and 5.8 GHz bands Wi-Fi uses are unlicensed, many other technologies share the same airwaves; you could be cooking hot dogs in your microwave oven and downloading files from the Internet all on the same frequency!

Computer-generated data is translated into a radio signal, which is transmitted via antennae to a wireless access point located nearby where it is decoded. From there, the information is sent to its destination on the network. The data could be anything, from a shared file, an e-mail or a print job to your network-enabled printer. When someone transmits data to your site the process is reversed.

The adapters that transmit the data in radio waves are comparable to those used for walkie-talkies or cellular telephones, except that the much higher transmission frequency allows the signals to carry more data. As an added bonus, Wi-Fi will work almost anywhere in the world where simple transmitting and receiving equipment can be located.

Still Growing Strong

At present there are more than 220,000 hot-spots worldwide. The ubiquitous use and compatibility of Wi-Fi is one of the major reasons it will continue to grow, and more and more devices such as printers and mobile phones will incorporate the standard.

The speed and capacity of the higher frequency radio wave transmission are improving quickly. An original IEEE 802.11 component operates in the 2.4 GHz frequency band of the radio spectrum with a signalling speed of up to 2 megabits of data

per second. Subsequent standards, such as 802.11a, b and g enabled Wi-Fi to operate on other frequencies and at higher signalling speeds. The newest standard IEEE 802.11n is able to achieve speeds as high as 140 megabits per second.

The Genuine Article

The potential impact of Wi-Fi cannot be overestimated. In addition to new devices manufactured with Wi-Fi technology built in, older equipment such as laptops, for example, that have no built-in wireless network adapter, can be upgraded by the simple purchase of an adapter that plugs into an available PC card slot or USB port. Desktops can also be upgraded through the USB port or a PCI or PCI Express card can be installed inside the machine.

Your wireless adapter, once installed, will identify Wi-Fi hotspots and prompt you to connect.

The ability to connect to the Internet in public hotspots is more than merely convenient; it enables you to maintain contact with clients, family, and friends through text messages or e-mail while sitting beside the pool at your favourite resort or snowed in and unable to get to the office. It will make you wonder how the world ever managed without the advantages of Wi-Fi.

Visit Rosenberg Smith & Partners' home page at www.rsp.ca

Tips & Topics deals with a number of complex issues in a concise manner. It is recommended that accounting, legal or other appropriate professional advice should be sought before acting upon any of the information contained herein.

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