

**Baker Tilly (Cayman) Ltd.**

# **Data Privacy Notice**

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## A. Background

The Data Protection Law, 2017 (the “Law”) comes into effect in the Cayman Islands on September 30, 2019. The Law introduces a legislative framework on data protection in the Cayman Islands and has been drafted around the European Union’s General Data Protection Regulation (GDPR).

The Law governs and defines both personal data and sensitive personal data. Personal data is any information relating to a living individual who can be directly or indirectly identified. Sensitive personal data includes genetic and health data, as well as information on racial or ethnic origins, political opinions, religious or similar beliefs, sex life, the commission or alleged commission of an offence. The Law applies to personal data in any format, including in automated and manual filing systems.

The Law gives individuals the right to access their personal data held and to request that any inaccurate data is corrected or deleted. The Law also stipulates that businesses cease processing personal data once the purpose for which that data has been collected has been achieved. The Law is centred around the following eight core Data Protection Principles that establishes a framework for how personal data is processed:

1. Fair and Lawfulness Use
2. Purpose Limitation
3. Data Minimization
4. Data Accuracy
5. Storage Limitation
6. Respect for the Individual’s rights
7. Security – Integrity and Confidentiality
8. International Transfers

## B. Applicability

The Law applies to any personal data processing carried out by organizations established within the Cayman Islands, as well as to organizations established outside the Cayman Islands that process personal data within the Cayman Islands. A data controller is any person who determines the purposes, conditions and manner in which any personal data is processed including, but not limited to, any:

- anti-money laundering measures
- due diligence procedures
- regulatory obligations.

In addition, the Law applies to any data processor who is engaged by a data controller to process personal data without determining why the personal data should be processed.

Baker Tilly (Cayman), Ltd. (Baker Tilly Cayman) is considered to be a data controller and therefore the Law is applicable to Baker Tilly Cayman. As a data controller, Baker Tilly Cayman is responsible for ensuring that the data protection principles are complied with in relation to personal data being processed.

## C. Adherence to the Data Protection Principles

### 1. Fair and Lawfulness Use

- We consider how the processing may affect the individuals concerned and can justify any adverse impact.
- We only handle people's data in ways they would reasonably expect, or we can explain why any unexpected processing is justified.
- We do not deceive or mislead people when we collect their personal data.
- We identify an appropriate lawful basis (or bases) for our processing.
- If we are processing sensitive personal data, we identify an applicable condition for processing this type of data.
- We don't do anything generally unlawful with personal data.
- We are open and honest and we comply with the transparency obligations of the right to be informed.

### 2. Purpose Limitation

- We clearly identify our purposes for processing.
- We document those purposes.
- We include details of our purposes in our privacy information for individuals.
- We regularly review our processing and, where necessary, update our documentation and our privacy information for individuals.
- If we plan to use personal data for a new purpose, we check that it is compatible with our original purpose or we get specific consent for the new purpose.

### 3. Data Minimization

- We only collect personal data we actually need for our specified purposes.
- We have sufficient personal data to properly fulfil those purposes.
- We periodically review the data we hold and delete anything we don't need.

### 4. Data Accuracy

- We ensure the accuracy of any personal data we create.
- We have appropriate processes in place to check the accuracy of the data we collect, and we record the source of that data.
- We have a process in place to identify when we need to keep the data updated to properly fulfil our purpose, and we update it as necessary.
- If we need to keep a record of a mistake, we clearly identify it as a mistake.
- Our records clearly identify any matters of opinion, and where appropriate whose opinion it is and any relevant changes to the underlying facts.
- We comply with the individual's right to rectification and carefully consider any challenges to the accuracy of the personal data.
- As a matter of good practice, we keep a note of any challenges to the accuracy of the personal data.

## C. Adherence to the Data Protection Principles (continued)

### 5. Storage Limitation

- We know what personal data we hold and why we need it.
- We carefully consider and can justify how long we keep personal data.
- We have a policy with standard retention periods where possible.
- We regularly review our information and erase or anonymize personal data when we no longer need it.
- We have appropriate processes in place to comply with individuals' requests for erasure under the right to stop or restrict processing.
- We clearly identify any personal data that we need to keep for public interest archiving, scientific or historical research, or statistical purposes.

### 6. Respect for the Individual's rights

- We respect the right to be informed by notifying each individual about our identity and the purpose(s) of processing as soon as possible.
- We know what personal data we have on each individual, and are ready to respond to requests for access within the 30-day timeline.
- We have procedures in place to respond to individual's requests to have inaccurate data rectified and execute on them where substantiated.
- We are ready to respond to notices from individuals who require that we stop processing their data in whole or in relation to certain purposes or in certain manners.
- We are ready to stop direct marketing in respect of individuals who notify us.
- We notify individuals when we take decisions that affect them based solely on automatic means, and we are ready to reconsider it on a different basis.

### 7. Security – Integrity and Confidentiality

- We undertake an analysis of the risks presented by our processing, and use this to assess the appropriate level of security we need to put in place.
- When deciding what measures to implement, we take account of the state of the art and costs of implementation.
- We have an information security policy (or equivalent) and take steps to make sure the policy is implemented.
- We make sure that we regularly review our information security policies and measures and, where necessary, improve them.
- We use encryption and/or pseudonymization where it is appropriate to do so.
- We understand the requirements of confidentiality, integrity and availability for the personal data we process.
- We make sure that we can restore access to personal data in the event of any incidents, such as by establishing an appropriate backup process.
- We conduct regular testing and reviews of our measures to ensure they remain effective and up to date, and act on the results of those tests where they highlight areas for improvement.
- We ensure that any data processor we use also implements appropriate technical and organizational security measures.



## C. Adherence to the Data Protection Principles (continued)

### 8. International Transfers

- We do not transfer personal data to another country or territory unless an “adequate level of protection” can be ensured.

## D. Legal Basis for Processing

Baker Tilly Cayman does not process any personal data unless at least one of the following conditions applies:

- Consent: the individual has given clear consent for us to process their personal data for a specific purpose;
- Contract: the processing is necessary for performance of a contract we have with the individual, or because they have asked us to take specific steps before entering into a contract;
- Legal obligation: the processing is necessary for us to comply with a law (not including contractual obligations);
- Vital interests: the processing is necessary to protect the individual’s life;
- Public functions: the processing is necessary for us to perform a public function, or a function of a public nature exercised in the public interest;
- Legitimate interests: Processing necessary for legitimate interests pursued by the data controller or a third party, except where it is unwarranted because of prejudicing the rights and freedoms or legitimate interests of the individual

## E. Individuals’ Rights

The Law provides the following rights to individuals with respect to the privacy of their personal data:

- The right to be informed
- The right of access
- The right to rectification
- The right to stop/restrict processing
- The right to stop direct marketing
- The rights in relation to automated decision making
- The right to seek compensation
- The right to complain

## F. Personal Data Breaches

As a data controller, we have a duty under the Law to report personal data breaches (within 5 days) to the Ombudsman and the individual(s) whose data was breached, unless the breach is unlikely to prejudice their rights and freedoms.

We will provide the Ombudsman and the individual(s) with all relevant information, including measures we have taken and the measures we recommend the individual to take.

In order to adequately prepare and respond to personal data breaches:

- We know how to recognize a personal data breach.
- We understand that a personal data breach is not only about loss or theft of personal data.
- We have prepared a response plan for addressing any personal data breaches that occur.
- We have allocated responsibility for managing breaches to a dedicated person or team.
- Our staff know how to escalate a security incident to the appropriate person or team in our organization to determine whether a breach has occurred.
- We have in place a process to assess the likely risks to individuals as a result of a breach.
- We know the Ombudsman is the relevant supervisory authority for our processing activities.
- We have a process to notify the Ombudsman and the affected individuals of a breach within 5 days, even if we do not have all the details yet.
- We know what information we must give the Ombudsman and the individuals about a breach.
- We know what information about a breach we must provide to the Ombudsman and affected individuals, including advice to help them protect themselves from its effects.

## G. Contacts

If you have any questions please contact:

Richard Reading: rreading@bakertilly.ky or

Miguel Lopez: mlopez@bakertilly.ky or

info@ombudsman.ky

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