

March 2009

15 Toronto Street
Suite 700
Toronto, Canada
M5C 2E3

(416) 366-9256
1 (800) 265-7818
Fax: (416) 366-9171
info@pyc.net

In This Issue

Talking on a Cloud1
Spread the Word -
Not the Germs2
PYC Briefs3
PYC Contact Information4

info@pyc.net

the newsletter of Prentice Yates & Clark

Talking on a Cloud

Have you ever wondered how people can talk to friends and business associates around the world for long periods of time without paying long-distance?

THIS IS POSSIBLE through the magic of the Internet and something called Skype, an application-based service that uses a proprietary Internet telephony (voice over IP, or VoIP) network. What separates Skype from VoIP is that Skype operates on a peer-to-peer "cloud" architecture, rather than the traditional server-client model.

The Skype user directory is decentralized and distributed among the nodes within the network thereby reducing the need for a centralized infrastructure. Decentralization allows for network expansion and contraction while reducing the associated costs. It is presently estimated there are more than 240 million users worldwide. The application is currently available in 28 languages.

Skype or similar communication software is destined to become as much part of our everyday lexicon as Windows, Coke, Big Mac or WiFi. Why is Skype gaining in popularity?

WHAT YOU GET

Take a look at the following features and see how many would be right for your business.

1. Downloading the Skype application software and registering for an account is absolutely free.
2. The software works on a wide variety of platforms. In addition to running on the big three operating systems: Windows, Mac OS, and Linux, it also runs on Windows Mobile devices, dedicated WiFi phones, some mobile and cordless phones, and other devices.
3. Communication requires a broadband Internet connection, microphone or headset and a webcam if you wish to make video calls.
4. The software permits easy, wizard-guided import of all your contacts on Outlook or Entourage into the Skype directory.
5. Skype has a built in system for identifying all callers, blocking the unknowns and those you do not want to speak with, and has notification options to alert you to file receipt, messages left or contacts made. Skype acts somewhat like a receptionist, letting those who call know that you are offline, online, available for contact, away, not available, or do not wish to be disturbed.



6. Send files of any size. There are no restrictions on the size of the document, digital photo or video. That large spread sheet or lengthy proposal you need for a meeting can be sent while you are talking.
7. The ability to talk to your clients and suppliers "face to face" wherever they are in the world can not only help build better relationships but also will reduce travel expenses and environmental impact.
8. Replace traditional expensive video conferencing services and hardware. Skype works with equipment you already have and can be made available to all your employees rather than just a privileged few. You will be able to have a video conference with your remote offices without even leaving your desk.
9. Free conference calls with contacts and other offices whether the people are using landlines or cell phones. Urgent meetings can be called regardless of the location of your employees or offices and regardless of their communication devices.
10. A modestly priced assigned access number enables you to make unlimited landline and cell phone calls to the US and Canada - any time of the day, any day of the week.
11. A business version of Skype available for Windows allows IT departments to deploy the application easily to specific groups or across the organization.

.....continued on back cover >

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.

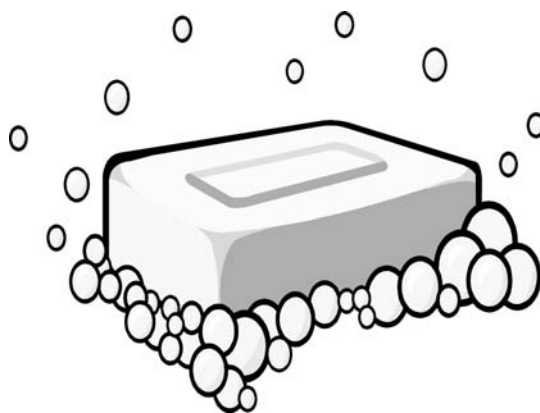
BACTERIA ARE EVERYWHERE in the natural world: in the soil, water, the living bodies of plants and animals, and even deep within the earth's crust. In fact, our bodies carry about 10 times more bacterial cells than they have human cells. Some of these bacteria are beneficial to us because they break down 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.

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

.....continued on next page >

PYC Briefs

Congratulations to **Simon Wong, Anthony Martino** and **Andrew Leung** all passed their ICAO Core Knowledge Exams. This enables them to attend the Institute of Chartered Accountants of Ontario School of Accountancy in June.

Income Tax Filing Deadlines

April 30 is the deadline for filing an income tax form and any payments due for individuals. For self-employed individuals and their spouses, the deadline for filing your forms is June 15, although April 30 remains the deadline for payment of any outstanding balances.

The annual conference of the Co-op Housing Federation of Canada will be held in Victoria from May 28 to 30. J.J. Pauze, Charlie Petralito and David Robertson plan to attend.

- 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

.....continued on back cover >

- 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.

Talking on a Cloud>continued from front cover

CONTROLLING COSTS

Businesses wanting to use Skype as an internal communications network may find that establishing cost controls for long distance to countries outside the United States and Canada plus the cost of land-line or cellular telephones is an issue.

Skype provides the free web-based Business Control Panel to manage use within your organization. The manager or administrator of the cost centre can prepay for the use of Skype, assign control numbers to each participant, and allocate credits from the prepaid amount to various participants. Reports of usage can then be used by administrators to determine cost by department or to control the expenditures. To ensure users do not run out of credits the system can be preset to assign more credits automatically to a user if they fall below a certain level.

SKYPE MAY NOT BE FOR EVERYONE

As your business extends the use of a proprietary system such as Skype there will be costs over and above the "free." However, for small businesses, consultants and other members of our business community who wish to stay in touch with employees, branches, clients and suppliers in a more personal and visible way, Skype may be a reasonably priced solution. ♦

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. ♦



March 2009

Prentice Yates & Clark, Chartered Accountants

Phone: 416-366-9256 / Toll Free: 800-265-7818
Fax: 416-366-9171

Contact	Tel. Extension	e-mail Address
Partners		
David L. Robertson . . . . .	.234 . . .	.davidr@pyc.net
Charlie A. Petralito . . . . .	.226 . . .	.charlie.petralito@pyc.net
Lloyd K. Turner . . . . .	.235 . . .	.lloyd.turner@pyc.net
Tom McGivney . . . . .	.233 . . .	.tom.mcgivney@pyc.net
J.J. Pauze . . . . .	.230 . . .	.jj.pauze@pyc.net
Accounting Staff		
Bardhoshi, Viola . . . . .	.239 . . .	.viola.bardhoshi@pyc.net
Benzinger, Andrea . . . . .	.249 . . .	.andrea.benzinger@pyc.net
Gowe, Liza . . . . .	.274 . . .	.liza.gowe@pyc.net
Jaroszeko, Paul . . . . .	.227 . . .	.paul.jaroszeko@pyc.net
Kalales, Steve . . . . .	.253 . . .	.steve.kalales@pyc.net
Leung, Andrew . . . . .	.238 . . .	.andrew.leung@pyc.net
Martino, Anthony . . . . .	.231 . . .	.anthony.martino@pyc.net
Molyneux, Dave . . . . .	.245 . . .	.dave.molyneux@pyc.net
Reid, Chris . . . . .	.223 . . .	.chris.reid@pyc.net
Wong, Simon . . . . .	.232 . . .	.simon.wong@pyc.net
Administrative Staff		
**Chapman, Kit . . . . .	.301 . . .	.kit.chapman@pyc.net
St. Louis, Carole . . . . .	.228 . . .	.carole.stlouis@pyc.net
Palmer, Shannette . . . . .	.242 . . .	.shannette.palmer@pyc.net
Bell, Katya . . . . .	.236 . . .	.katya.bell@pyc.net
Gabudao, Gemma . . . . .	.221 . . .	.gemma.gabudao@pyc.net (Reception)

** Kit Chapman home office: 416-363-6509
John Torry home office: 416-203-1716

visit our web site

www.pyc.net

We hope that you find *info@pyc.net* a useful source of information. If you should ever have any specific questions or concerns regarding your own business or personal finances, please call us. We will gladly help in any way that we can.

If you would like to contact us by e-mail, we can be reached at *info@pyc.net*. Some of the articles appearing in this issue of *info@pyc.net* were prepared by the Canadian Institute of Chartered Accountants for the clients of its members.