

## Record of processing activity

Internal audit activities

### 1. General Information

Name of the data processing:	Internal audit activities
Reference number:	E096
Last update:	21/09/2022
Controller:	European Economic and Social Committee
Directorate:	Secretary-General
Unit:	SG.AUD
Contact details:	Internal Audit Sector eesc-internal-audit@eesc.europa.eu European Economic and Social Committee Rue Belliard/Belliardstraat 99-101, 1040 Bruxelles
Joint controller (where applicable):	N/A
Joint controllership agreement (where applicable):	N/A
DPO - contact details	<a href="#">EESC Data Protection</a>
Processor(s) (where applicable):	N/A
Data Processing Agreement	N/A

### 2. Purpose and description of the personal data processing

Purpose(s) of the personal data processing	The IAS collects and uses your personal information to conduct internal audit activities in accordance with Articles 117 to 123 of Regulation (EU, Euratom) 2018/1046 ("Financial Regulation") and the Charter of the Internal Auditor, decision No 245/11 A, adopted by the President of the EESC on 23 May 2011. The IAS enjoys complete independence and full and unlimited access to all information required in the conduct of internal audit activities that cover all the activities and departments of the European Economic and Social
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	<p>Committee.</p> <p>The IAS provides independent, objective assurance and consulting services designed to add value and improve the EESC's operations. It strives to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight. The IAS helps the EESC accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve effectiveness of governance, risk management and control processes.</p> <p>The internal audit activities carried out by the IAS involve assessing the suitability and effectiveness of internal management systems, operational performance, and the efficiency and effectiveness of controls applicable to each budget implementation operation. In its work, the IAS interviews relevant staff, analyses underlying documentation (internal guidance, checklists, payments, etc.) and transactions in information systems, and assesses the operation of the internal controls put in place by management in respect of these operations. Internal audit activities do not typically target natural persons as such. Nevertheless, in the course of its activities, the IAS occasionally processes personal data within the meaning of Article 3(1) of Regulation (EU) 2018/1725 by consulting data samples, aggregating data for statistical analyses, and performing compliance test. Personal data is not used to identify any individual as a specific data subject unless there are indications of irregularities that require reporting.</p> <p>Personal data or any data other data allowing to identify individuals is never included or published in audit reports.</p>
Categories of persons whose personal data are processed	EESC members, alternates, CCMI delegates, advisors, all EESC and Joint Services staff, applicants for staff positions, and contractors' staff.
Categories of personal data processed	In performing its internal audit activities, the IAS may consult, retrieve, collect and process the following categories of personal data received by other departments: identification data, contact data, professional data, financial data, data revealing the performance or conduct of natural persons participating in selection (recruitment), evaluation (appraisal) or promotion procedures, data on the

	<p>presence of natural persons, data on external activities of natural persons, electronic communications and all other data related to or brought in connection with the subject matter of the relevant audited activity or procedure requiring the processing of that data. Such data may concern EESC members, alternates, CCMI delegates, advisors, all EESC and Joint Services staff, applicants for staff positions, and contractors' staff.</p> <p>The provision of such data is mandatory to meet a statutory requirement to which we are subject (Articles 117 to 123 of Regulation (EU, Euratom) 2018/1046). Not providing such data may imply a breach of Article 118(2) of the Financial Regulation, which allows the IAS full and unlimited access to all information required to perform its duties.</p> <p>Your personal data may be obtained during our audit activities from documents we analyse in the course of our engagements (minutes of meetings, files and transactions in information systems, operational instructions given by or on behalf of the auditee or other types of data specific to the engagement, etc.).</p>
<p>Recipients of the personal data</p>	<p>The IAS does not forward any personal data it may process in the course of its activities.</p> <p>The output of the internal audit work is audit reports. However, such reports contain no personal data. They are addressed to the audit committee and the president of the EESC who decides on further transmission. Senior management (the secretary-general and relevant directors) also receive audit reports.</p> <p>The European Court of Auditors receives audit reports either automatically or on request.</p> <p>The European Anti-Fraud Office (OLAF) may request – as part of an investigation – access to IAS working papers with personal data.</p> <p>As per international standards with which the IAS is bound to conform, a professionally recognised external assessor (bound by confidentiality rules) officially contracted by the EESC may access IAS working papers while reviewing the IAS's activities.</p>

Transfers of personal data to a third country or an international organization	Personal data is not transferred to non-EU Member States or international organisations.
Retention period of the personal data	Documentation stored in electronic systems (working papers) related to internal audit activities is kept permanently. As a general rule, the IAS refrains from copying or retrieving any documents containing personal data from the original processing systems unless such an operation is necessary to safeguard audit evidence. Any such data is kept for the time necessary to fulfil the purpose of document collection and further processing to comply with the obligations under the Financial Regulation and the international standards for internal audit. Supporting documents are destroyed at the earliest five years after completing the relevant follow-up to an audit.
General description of security measures, where possible	No hard copies of personal data are stored or used. Data is stored on a dedicated SharePoint site hosted on the EESC premisses, accessible to the authorised IAS staff only or on a restricted access shared drive (IAS staff).
Data protection notice:	Data Protection Notice available internally