



EUROPEAN COMMISSION
INTERNAL AUDIT SERVICE

The Director-General - Internal Auditor of the Commission

PROCESSING OF PERSONAL DATA IN THE COURSE OF IAS AUDITS

Article 86 of the Financial Regulation charges the Internal Auditor to give opinions on the implementation of management and control systems within the Institutions. Article 185 of the Financial Regulation charges the Internal Auditor of the Commission to give opinions on the implementation of management and control systems within the EU Agencies and Bodies. Article 86(2) gives the Internal Auditor full and unlimited access to all information required to perform his duties.

In the course of the current audit the auditor may collect personal data concerning the staff of the auditee or contractors with which the auditee has a relationship. This would mainly concern minutes of meetings, transactions in information systems and operational instructions given by or on behalf of the auditee. This information is covered by Council Regulation (EC) 45/2001ⁱ.

The data subject may contact the Internal Auditor to have access to the personal data which has been gathered about him in the course of an audit in accordance with Articles 13-19 of Regulation 45/2001. However, in certain circumstances, defined in article 20.1(e) of the Regulationⁱⁱ, this right may be restricted. The data subject will be informed of this situation as specified in Article 20.3. In this case the Internal Auditor will give an indirect access to the audit file to the Data Protection Officer of the Commission to give assurance that the data has been processed correctly and whether any necessary corrections have been made. The data subject may also exercise his rights under article 20.4 to contact the European Data Protection Supervisorⁱⁱⁱ.

All audit staff have received the appropriate briefing on the legal provisions of the data protection Regulationⁱ and are also expected to respect the code of ethics of the Institute of Internal Auditors. These codes aim to ensure the necessary discretion and fair use of the collected data.

ⁱ Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data,
URL: http://ec.europa.eu/justice_home/fsj/privacy/docs/application/286_en.pdf

ⁱⁱ Article 20 - "Exemptions and restrictions" of Regulation (EC) 45/2001

1. The Community institutions and bodies may restrict the application of Article 4(1), Article 11, Article 12(1), Articles 13 to 17 and Article 37(1) where such restriction constitutes a necessary measure to safeguard:
 - (a) the prevention, investigation, detection and prosecution of criminal offences;
 - (b) an important economic or financial interest of a Member State or of the European Communities, including monetary, budgetary and taxation matters;
 - (c) a monitoring, inspection or regulatory task connected, even occasionally, with the exercise of official authority in the cases referred to in (a) and (b).

ⁱⁱⁱ Article 20 - "Exemptions and restrictions" of Regulation (EC) 45/2001

3. If a restriction provided for by paragraph 1 is imposed, the data subject shall be informed, in accordance with Community law, of the principal reasons on which the application of the restriction is based and of his or her right to have recourse to the European Data Protection Supervisor.