



European Committee
of the Regions

Record of processing activity – Working document

Internal Audit process

PART 1 - Record

1. General Information

Reference number	RIA-1
Last update	26/01/2024
Controller	European Committee of the Regions
Directorate	Multiple directorates
Unit	Multiple units
Contact details	The responsible service is the Internal Audit Unit (AuditinterneCdR@cor.europa.eu)
Joint controller	N/A
Joint controllership arrangement	N/A
DPO contact details	data.protection@cor.europa.eu
Processor(s)	N/A
Data processing agreement	N/A

2. Purpose and description of the personal data processing

Purpose(s) of the personal data processing	<p>The Internal Audit Unit collects and uses personal information to conduct internal audit activities in accordance with Articles 117 to 123 of Regulation (EU, Euratom) 2018/1046 ('Financial Regulation' or the respective applicable legal framework as indicated on page 2) and the Internal Auditor mission charter of the European Committee of the Regions (CoR).</p> <p>In this respect, the Internal Audit Unit enjoys complete independence and full and unlimited access to all information required in the conduct of its internal audit activities in relation to all the activities and departments of the CoR.</p> <p>The consultation of these data is necessary in the framework of the compliance tests that are performed based on a sample of files. Processing of personal data does not constitute the major aim of the engagement, as the internal audit activities do not aim at investigating/inquiring particular individuals and/or conduct. Consequently, the internal audit activities do not typically target natural persons as such.</p> <p>The data are not published in the audit reports.</p>
Categories of persons whose personal data are processed	<p>Internal to the organisation:</p> <ul style="list-style-type: none">- CoR staff members (including trainees and interim);- CoR Members and alternates;

	<p>External to the organisation:</p> <ul style="list-style-type: none"> - Applicants to CoR vacancies notes; - EESC staff in CoR-EESC Joint services; - Persons receiving allowances for participating to CoR activities; - Contractors staff.
<p>Categories of personal data processed</p>	<p>In performing its internal audit activities, the Internal Audit Unit collects the data received by other services that are related to:</p> <ul style="list-style-type: none"> - 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 presence of natural persons; - data on external activities of natural persons; - electronic communications and all other data related to the subject matter of the relevant activity or procedure requiring the processing of that data. - special categories of data (e.g. data revealing health, union membership etc.) <p>In the course of its audit activities, the IAS may process special categories of personal data, pursuant to Article 10 of Regulation (EU) 2018/1725, or personal data related to criminal convictions and offences, pursuant to Article 11 of Regulation (EU) 2018/1725, only if necessary for a task carried out in the public interest and to comply with the legal obligations to which the IAS is subject under Regulation (EU, Euratom) 2018/1046. As such, the Internal Audit Unit may process, for example, data required prior to recruitment such as data concerning health or criminal record in the context of an audit on recruitment by the CoR.</p>
<p>Recipients of the personal data</p>	<p>Internal audit activities:</p> <p>Access to personal data is provided to the Internal Audit Unit of CoR responsible for carrying out this processing operation and to authorised staff according to the “need-to-know” principle.</p> <p>In the framework of an external evaluation of the internal audit function, the external evaluator may have access to working documents.</p>
<p>Transfers of personal data to a third country or an international organization</p>	<p>No, your personal data are not transferred to non-EU member states or to international organisations</p>
<p>Retention period of the personal data</p>	<p>The Internal Audit Unit only keeps the personal data for the time necessary to fulfil the purpose of collection or further processing, namely for compliance with the legal obligations under Regulation (EU, Euratom) 2018/1046 and with the international standards for internal audit.</p> <p>For Internal Audit reports and other working documents:</p> <p>The personal data do not appear on the audit report but are only in the working documents, which are kept for 5 years and are destroyed after the closing of the audit and its follow-up.</p> <p>At the end of the administrative retention period, the files related to the internal audit activity (including personal data) are transferred to</p>

	the historical archives of the CoR (in the case of audit reports) or destroyed (in the case of supporting documents, e.g. audit working papers).
General description of security measures, where possible	According to the CoR policy, the filing system is fully and exclusively electronic. The filing structure is established in the shared drive. Each team member is responsible for keeping information gathered and working papers in the audit electronic file in an orderly manner. (For more details see chapter 5.1B of the Internal Audit Manual 2023).
Data protection notice	RIA-1