



**European Labour Authority**

DATA PROTECTION OFFICER

**RECORD OF PROCESSING OPERATIONS ON PERSONAL DATA**

DPR-ELA-2022-0025 ELA process of personal data related to internal and external audits

**1 PART 1: PUBLIC - RECORD (ARTICLE 31<sup>1</sup>)****1.1 GENERAL INFORMATION**

<b>Record reference</b>	DPR-ELA-2022-0025
<b>Title of the processing operation</b>	ELA process of personal data related to internal and external audits
<b>Controller entity</b>	The European Labour Authority, Executive Director's Office/Legal and Compliance
<b>Joint controllers</b>	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> YES, fill in details below
<b>Processor(s)</b>	<input type="checkbox"/> N/A <input checked="" type="checkbox"/> YES, fill in details below
<b>Internal organisation(s)/entity(ies) Names and contact details</b>	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> YES
<b>External organisation(s)/entity(ies) Names and contact details</b>	<input type="checkbox"/> N/A <input checked="" type="checkbox"/> YES Independent external auditors:  Mazars SKY PARK OFFICES 1 Bottova 2A 811 09 Bratislava  Microsoft Ireland South County Business Park, One Microsoft Place, Carmanhall and Leopardstown, Dublin, D18 P521, Ireland  The European Labour Authority's contractors are bound by a specific contractual clause for any processing operations of personal data on behalf of the European Labour Authority, and by the confidentiality obligations deriving from the General Data Protection Regulation.
<b>Data Protection Officer Name and contact details</b>	Laura NUNEZ BAREZ Landererova 12, 811 09 Bratislava I Slovakia Email: data-protection@ela.europa.eu
<b>Corporate Record</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>Language of the record</b>	English
<b>Record Model</b>	<input checked="" type="checkbox"/> N/A

<sup>1</sup> Pursuant to **article 31** of the new data protection regulation for EU institutions and bodies (**Regulation (EU) 2018/1725**) each controller and processor have to maintain a **record of processing activities** under its responsibility that contains at least the information listed under that article.

## 1.2 PURPOSE AND DESCRIPTION OF THE PROCESSING

### 1.2.1 Purpose

The European Labour Authority, Executive Director's Office/Legal and Compliance collects and uses personal data to support and coordinate the performance of internal and external audits such as:

- financial control, desk checks, financial verifications and audits of contracts to verify contractor's, subcontractors' or third parties' compliance with all contractual provisions (including financial provisions), in view of checking that the provisions of the contract are being properly implemented and in view of assessing the legality and regularity of the financial transaction underlying the implementation of the general budget of the Union,
- data protection, according to Regulation (EU) 2018/1725, audits can be performed by the European Data Protection Supervisor. The European Data Protection Supervisor acts as an independent supervisory authority for all the institutions (see articles 52-60 of the abovementioned regulation). This process will be covered by Record "[DPR-ELA-2022-0004 Monitoring, investigative, auditing and consultative activities of the DPO](#)".

Personal data will not be used for an automated decision-making including profiling.

The audits are mainly performed by the [European Court of Auditors](#) (external audits), independent external auditors and the [Internal Audits Service](#) of the European Commission (internal audits).

### 1.2.2 Processing for further purposes

- Archiving in the public interest
- Scientific or historical research purposes
- Statistical purposes

Safeguards in place to ensure data minimisation

- Pseudonymisation
- Any other, specify

Further processing for archiving purposes in the public interest or statistical purposes shall, in accordance with Article 13 of Regulation(EU) 2018/1725, not be considered incompatible with the initial purposes.

### 1.2.3 Modes of processing

1.  Automated processing (Article 24)
  - a.  Computer/machine
    - i.  automated individual decision-making , including profiling
    - ii.  Online form/feedback
    - iii.  Any other, specify
2.  Manual processing
  - a.  Word documents
  - b.  Excel sheet
  - c.  Any other, specify

Local applications used by ELA Compliance Sector to carry out audits and controls

### 1.2.4 Storage medium

1.  Paper
2.  Electronic
  - a.  Digital (MS documents (Word, excel, Powerpoint), Adobe pdf, Audiovisual/multimedia assets, Image files (.JPEG, .PNG, etc.))
  - b.  Databases
  - c.  Servers
  - d.  Cloud
3.  External contractor premises

**Description:**

The process will follow the established specific procedure foreseen by the relevant auditors:

The **Internal Audit Service** advises the European Union bodies on dealing with risks by issuing:

- independent opinions on the quality of management and control systems;
- recommendations for improving the conditions of implementation of operations and promoting sound financial management.

The process of personal data will be covered by the Record "[DPR-EC-00539 Internal Audit process](#)"

The **European Court of Auditors** (ECA) is the external auditor of the European Union’s (EU) finances. The ECA acts as the independent guardian of the financial interests of the citizens of the Union, by helping to improve the EU’s financial management. They carry out an examination of the annual accounts and the underlying transactions. More specifically, they audit:

- the accounts of ELA, which comprise the financial statements and the reports on the implementation of the budget for the relevant financial year, and
- the legality and regularity of the transactions underlying those accounts, as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

**1.2.5 Comments on the processing of the data**

The activity of the external auditors will be covered by relevant confidentiality agreements and specific personal data protection clauses in the contract signed.

The European Labour Authority’s contractors are bound by a specific contractual clause for any processing operations of personal data on behalf of the European Labour Authority, and by the confidentiality obligations deriving from the General Data Protection Regulation.

The **IAS** has complete independence, 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 Union institution concerned, if necessary also on-the-spot access, including in Member States and third countries.

**1.3 DATA SUBJECTS AND DATA CATEGORIES**

**1.3.1 Data subjects' categories**

1. Internal to organisation	Natural persons (internal to the organisation) carrying out/supporting /participating in an external/internal audit
2. External to organisation	IAS or ECA auditors in active service (Auditors) Any natural persons employed by any European institution or agency who is subject of an audit performed in ELA Any natural person who is subject of an audit performed in the ELA (auditee)

**1.3.2 Data categories/fields**

Indicate the categories of data that will be processed:

- **Contact data:** name, company, e-mail address, telephone number; and other contact details (mobile telephone number, fax number, professional postal address, function and department, country of residence);
- **Personal data for access to finance and contractual obligations:** such data can be: bank account reference (IBAN and BIC codes), VAT number, passport or ID number; timesheets, salary slips, accounts, details of the costs, missions, reports, information coming from local IT

system used to declare costs as eligible, supporting documents linked to travel costs, minutes from mission and other similar data depending of the nature of the grant/contract, etc.;

- **Information for the evaluation of selection criteria or eligibility criteria:** expertise, technical skills and languages, educational background, professional experience, including details on current and past employment;
- A copy of an identity document of applicants (where relevant);
- Specific case involvement data;
- Personal data that may be collected by the website if there is consent to its cookies: IP address, language preference, etc.

The main purpose of the Executive Director’s Office/Legal and Compliance is not the collection of special categories of personal data under Articles 10 and 11 of Regulation (EU) 2018/1725 but in some circumstances it will be needed for the management of the Authority. However, any personal data, processed by ELA or its processors (including sensitive categories of personal data), might potentially be communicated to the internal or external auditors for the purpose of monitoring, auditing or consultative activities.

### 1.3.2.1 Special categories of personal data

**Indicate if the processing operation concerns any ‘special categories of data’ which fall(s) under Article 10(1), which shall be prohibited unless any of the reasons under article 10(2) applies:**

**Yes , the processing concerns the following special category(ies):**

Data revealing

- racial or ethnic origin,
- political opinions,
- religious or philosophical beliefs,
- trade union membership,

Or/and,

- Genetic data, biometric data for the purpose of uniquely identifying a natural person,
- Data concerning health,
- Data concerning a natural person’s sex life or sexual orientation.

**N/A**

#### **Description:**

Only in very exceptional cases, the processing of 'special categories of data' which fall(s) under Article 10(1) might be performed by the IAS/ECA/external auditors. Special categories of data will not constitute the major aim of the audit/inspection, as the internal/external audit activities do not aim at investigating/inquiring particular individuals and/or conduct.

**If applicable, indicate the reasons under article 10(2) allowing the processing of the special categories of data:**

- (a)  The data subject has given explicit consent to the processing of those personal data for one or more specified purposes, [...].
- (b)  Processing is necessary for the purposes of carrying out the obligations and exercising specific rights of the controller or of the data subject in the field of employment and social security[...].
- (c)  Processing is necessary to protect the vital interests of the data subject or of another person where the data subject is physically or legally incapable of giving consent.
- (d)  Processing is carried out in the course of its legitimate activities with appropriate safeguards by a non-profit-seeking body which constitutes an entity integrated in a Union institution or body and with a political, philosophical, religious or trade-union aim [...].
- (e)  Processing relates to personal data which are manifestly made public by the data subject.

- (f)  Processing is necessary for the establishment, exercise or defense of legal claims or whenever the Court of Justice of the European Union is acting in its judicial capacity.
- (g)  Processing is necessary for reasons of substantial public interest, [...]
- (h)  Processing is necessary for the purposes of preventive or occupational medicine, for the assessment of the working capacity of the employee, medical diagnosis, the provision of health or social care or treatment or the management of health or social care systems and services [...]
- (i)  Processing is necessary for reasons of public interest in the area of public health, such as protecting against serious cross-border threats to health or ensuring high standards of quality and safety of health care and of medicinal products or medical devices [...].
- (j)  Processing is necessary for archiving purposes in the public interest, scientific or historical research purposes or statistical purposes [...].

**Additional information**

**1.3.2.2 Data related to 'criminal convictions and offences'**

<b>The data being processed contain sensitive data which fall(s) under Article 11 'criminal convictions and offences'</b>	<b>N/A</b> <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/>
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**Description:**

Only in very rare exceptional cases, the processing of 'criminal convictions and offences' which fall(s) under Article 11 might be performed by the IAS or the ECA. Data related to 'criminal convictions and offences' will not constitute the major aim of the engagement, as the internal/external audit activities do not aim at investigating/inquiring particular individuals and/or conduct.

**1.4 RETENTION PERIOD**

Indicate the administrative time limit(s) for keeping the personal data per data category, and if known, specify the start/end date, or describe the specific start/end moment of each time limit:

Data category	Retention period
Audit reports	10 years
Audit documents and records, including time registration documents	7 years. In particular the files on the opinions given by the ELA departments.

**Description**

The ELA only keeps personal data for the time necessary to fulfil the purpose of collection or further processing. The administrative retention period for internal audit reports is 10 years. Audit documents and records (e.g. audit working papers) including time registration documents are kept for 7 years.

At the end of the administrative retention period, the files related to the internal audit activity (including personal data) are:

- transferred to the historical archives of the ELA (in the case of audit reports) or
- destroyed (in the case of supporting documents, e.g. audit working papers, time registration documents).

In particular, according to ELA retention list:

**ELA 2.3.2 Internal audits reports:** Internal audit files containing the internal auditors' comments recorded during their auditing work, the internal auditors' opinion on the internal control system audited and recommendations will be kept for **10 years**.

**ELA 2.3.4 Relations with the European Court of Auditors (ECA):** Files concerning ECA reports (drafts and follow-up) examining whether all revenue has been received and all expenditure has been

incurred in a lawful and regular manner and establishing whether ELA's financial management will be kept for 7 years.

**1.5 RECIPIENTS**

Origin of the recipients of the data	
1. <input checked="" type="checkbox"/> Within the EU organization	ELA Executive Director's Office/Legal and Compliance ELA Executive Director ELA Management Board
2. <input checked="" type="checkbox"/> Outside the EU organization	Internal Audit Service (IAS) European Court of Auditors (ECA) External auditors/contractors

Categories of the data recipients	
1. <input checked="" type="checkbox"/> A natural or legal person	
2. <input type="checkbox"/> Public authority	
3. <input checked="" type="checkbox"/> Agency	
4. <input type="checkbox"/> Any other third party, specify	

**Description**

All data categories might be accessed by the relevant auditor. In the ELA, the Executive Director's Office/Legal and Compliance, authorised staff on a need to know basis and in any case, the ELA Internal Control and Audit Officer.

The IAS reports are reported to the Management Board and the Executive Director.

ECA provides statements of assurance to the European Parliament and the Council on the reliability of accounts and on the legality and regularity of the transactions underlying the accounts.

**1.6 INTERNATIONAL DATA TRANSFERS**

Transfer to third countries or international organisations of personal data
<p><b>1. Transfer outside of the EU or EEA</b></p> <p><input checked="" type="checkbox"/> N/A, transfers do not occur and are not planned to occur</p> <p><input type="checkbox"/> YES,</p>
<p><b>2. Transfer to international organisation(s)</b></p> <p><input checked="" type="checkbox"/> N/A, transfers do not occur and are not planned to occur</p> <p><input type="checkbox"/> Yes, specify further details about the transfer below</p>
<p><b>3. Derogations for specific situations (Article 50.1 (a) –(g))</b></p> <p><input checked="" type="checkbox"/> N /A</p> <p><input type="checkbox"/> Yes, derogation(s) for specific situations in accordance with article 50.1 (a) –(g) apply (ies).</p>

**1.7 INFORMATION TO DATA SUBJECTS ON THEIR RIGHTS**

Rights of the data subjects
<i>Article 17 – Right of access by the data subject</i>

*Article 18 – Right to rectification*

*Article 19 – Right to erasure (right to be forgotten)*

*Article 20 – Right to restriction of processing*

*Article 21 – Notification obligation regarding rectification or erasure of personal data or restriction of processing*

*Article 22 – Right to data portability*

*Article 23 – Right to object*

*Article 24 – Rights related to Automated individual decision-making, including profiling*

### 1.7.1 Privacy statement

The data subjects are informed about their rights and how to exercise them in the form of the a privacy statement attached to this record.

#### Publication of the privacy statement

Published on website

Web location:

- ELA internal website  (URL: Sharepoint on personal data protection )
- External website  (URL: <https://www.ela.europa.eu/en/privacy-policy> )

Other form of publication, specify

Privacy Statement will be made available to ELA staff participating in the audits through the invitation email.

Guidance for Data subjects which explains how and where to consult the privacy statement is available and will be provided at the beginning of the processing operation.

#### Description:

Guide on data subjects' rights available in ELA's main website.

### 1.8 SECURITY MEASURES

Short summary of overall Technical and Organizational Measures implemented to ensure Information Security:

#### Description:

All data in electronic format (e-mails, documents, uploaded batches of data etc.) are stored either on the servers of the European Labour Authority or of its contractors.

The European Labour Authority's contractors are bound by a specific contractual clause for any processing operations of personal data on behalf of the European Labour Authority, and by the confidentiality obligations deriving from the General Data Protection Regulation.

In order to protect personal data, the European Labour Authority has put in place a number of technical and organisational measures. Technical measures include appropriate actions to address online security, risk of data loss, alteration of data or unauthorised access, taking into consideration the risk presented by the processing and the nature of the personal data being processed. Organisational measures include restricting access to the personal data solely to authorised persons with a legitimate need to know for the purposes of this processing operation.