
PROCESSING NOTICE FOR AUDITORS AND PROFESSIONAL BODIES

1. PURPOSE OF THIS NOTICE AND TERMS USED

- 1.1 We, the Independent Regulatory Board for Auditors “IRBA” in our capacity as a Responsible Party, in order to do business will have to process Personal Information, and in doing so, will have to comply with the Protection of Personal Information Act, 4 of 2013 (hereinafter referred to as “POPIA”), which regulates and controls the processing of a legal entity’s and / or an individual’s Personal Information in South Africa, (hereinafter referred to as a “Data Subject”), which processing includes the collection, use, and transfer of a Data Subject’s Personal Information.
- 1.2 In terms of POPIA, where a person¹ processes another’s Personal Information, such processing must be done in a lawful, legitimate and responsible manner and in accordance with the provisions, principles and conditions set out under POPIA.
- 1.3 In order to comply with POPIA, a Responsible Party processing a Data Subject’s Personal Information must:
- 1.3.1 provide the Data Subject with a number of details pertaining to the processing of the Data Subject’s Personal Information, before such information is processed; and
- 1.3.2 get permission or consent, explicitly or implied, from the Data Subject, to process his / her / its Personal Information, unless such processing:
- is necessary to carry out actions for the **conclusion or performance of a contract** to which the Data Subject of the Personal Information is a party to;
 - is required in order to comply with an **obligation imposed by law**; or
 - is for a **legitimate purpose or is necessary to protect the legitimate interest (s) and/or for pursuing the legitimate interests** of
 - i) the Data Subject;
 - ii) the Responsible Party; or
 - iii) that of a third-party to whom the Personal Information is supplied; or
 - is necessary for the proper performance of a **public law duty**.
- 1.4 In accordance with the requirements of POPIA, and because your privacy and trust is important to us, we set out below how we, the IRBA collect, use, and share your Personal Information and the reasons why we need to use and process your Personal Information.

¹ Either individual or juristic person

2. APPLICATION

2.1. This Processing Notice applies to the following persons:

- An applicant applying for registration as an individual registered auditor,
- An applicant applying for registration as a registered audit firm
- An applicant applying for registration as a Registered Candidate Auditor (RCA)
- An applicant applying for tax practitioner recognition
- Applicants for professional body accreditation
- Accredited Professional Bodies; and
- All Registered Auditors, including registered audit Firms (RAs), on the IRBA register²

3. PURPOSE FOR PROCESSING YOUR PERSONAL INFORMATION

3.1 Your Personal Information will be processed by us for the following purposes:

SUMMARY OF THE PURPOSE OF COLLECTION	
To ensure compliance with the IRBA Mandate.	Lawfulness No consent
Due diligence purposes – legitimate purpose: To carry out a due diligence before we decide to engage or interact with you, including obtaining and verifying your credentials, including your personal details, medical status, health history and related records, education and employment history and qualifications, credit and financial status and history, tax status, B-BBEE status, criminal record, and/or any performance or employment related history.	Lawfulness No consent
Competency Framework , developing an appropriate framework for the education, qualification and training of properly qualified persons who aspire to be registered as RAs, as well as the framework for on-going (Continuous Professional Development (CPD)) competence of RAs.	Lawfulness No consent
Monitoring , through inspections, registered auditors' compliance with professional standards.	Lawfulness No consent
Investigating allegations of improper conduct against RAs and RCAs and taking appropriate action in respect of improper conduct.	Lawfulness No consent
Disciplinary processes: initiating and prosecution of disciplinary proceedings against RAs, RCAs and former RAs and RCAs, for improper conduct and enforcing any sanction imposed following an investigation and/or disciplinary hearing.	Lawfulness No consent
Stakeholders: engaging with stakeholders to enhance audit quality, professional accountability and public confidence in the audit professions.	Lawfulness No consent

² For the purpose of receiving complaints, investigation of improper conduct and/or disciplinary processes, reference to RA or RCA is reference to all persons who were RAs or RCAs at the time the improper conduct complained of, investigated or subjected to disciplinary processes took place.

<p>Registration, including re-registration and annual renewal of registration of individual Registered Auditors, tax practitioners and auditing firms (RAs); conducting proficiency interviews to assess auditor competency; termination of RAs; compiling statistics and reports on registrations.</p> <p>CONSENT REQUIRED WHEN RESPONDING TO THIRD PARTY REQUESTS FOR APPOINTMENT OF REGISTERED AUDITORS.</p>	<p>Lawfulness No consent</p>
<p>Reportable irregularities: receiving, reviewing, recording and transmitting to relevant regulators and/or law enforcement agencies, reports received from RAs on reportable irregularities committed or suspected to be committed by their client management as contemplated in section 45 of the Auditing Professions Act.</p>	<p>Lawfulness No consent</p>
<p>Communications – legitimate purpose: To make contact with you and to communicate with you generally or specifically, i.e. in respect of our or your requirements, or instructions, or to respond to you in order to comply with your specified or general instructions or to provide a reference where you have asked us to do so.</p>	<p>Lawfulness No consent</p>
<p>Providing your details to others – legitimate purpose or on request: We will provide your personal details to others in order to comply with legal or legislative requirements, contractual obligations and/or your instructions or request to provide your personal information to another. We may also provide your Personal Information to others where there is a legitimate reason for such.</p> <p>Lawfulness – CAN PROVIDE WITHOUT PERMISSION IF NEEDED FOR A CONTRACT, REQUIRED IN TERMS OF LAW OR TO PROTECT LEGITIMATE INTERESTS</p> <p>Consent required – YES- IF NOT PROVIDED AS PER THE ABOVE – THEN YES CONSENT REQUIRED</p>	<p>Lawfulness No consent</p>
<p>Accreditation and Monitoring of Professional Bodies: considering and/or assessing applications for accreditation of Professional Bodies, monitoring compliance with accreditation requirements by accredited professional bodies.</p>	<p>Lawfulness No consent</p>
<p>Audit Development Programme: considering applications for registration as RCAs and monitoring RCAs progress during training.</p>	<p>Lawfulness No consent</p>
<p>Risk assessment and anti-bribery and corruption matters – legitimate purpose: To carry out organizational and enterprise wide risk assessments, in order to detect and prevent bribery, corruption, fraud and abuse, to comply with anti bribery and corruption laws (ABC laws), to comply with the Auditing Professions Act as amended , as well as to identify and authenticate access to our assets, systems, , or premises and generally to ensure the security and protection of all persons including employees, and persons when entering or leaving our sites and/or to exercise our rights and to protect our and others' rights and/or property, including to take action against those that seek to violate or abuse our assets, systems, services, or employees and/or other third parties where applicable.</p>	<p>Lawfulness No consent</p>
<p>Legal rights, duties and obligations and insurance matters – comply with law and protect legitimate interests: To comply with or monitor your compliance the law and legal obligations, exercise legal rights and duties, including registration with Regulators, ensuring a safe and healthy working</p>	<p>Lawfulness No consent</p>

environment, registration for Tax, PAYE, SDL, COIDA and UIF etc, to submit reports or provide various notices or returns, to litigate, to proceed to protect IRBA's legal rights, collect debts or enforce Statutory Committee orders, enforce contractual or employment rights, and/or to respond to a request or order from a SAPS official, investigator or court official, regulator, or public authority and/or to manage and attend to insurance matters.	
Security purposes – legitimate purpose and to comply with laws: To permit you access to our offices, facilities, and/or parking areas, as well as to controlled areas, for the purposes of monitoring via CCTV, your interaction and access in and from our facilities described above, and for general risk management, security and emergency incident control purposes as well as for data and cybersecurity purposes.	Lawfulness No consent
Promotion / Marketing and electronic communications related thereto – consent required: To provide you with communications regarding us, our services and or other notifications, programs, events, or updates that you may have registered or asked for, and to send you offers, advertising, and marketing materials, including providing personalised advertising to you, save where you have opted out of this activity.	Consent required
Transformation: to monitor and drive transformation within the auditing profession, inclusive of conducting surveys, engaging relevant stake holders, compiling statistical data and developing and implementing transformation strategies.	Lawfulness No consent
Compliance with laws	Lawfulness No consent
<p>ALL WHICH ARE:</p> <ul style="list-style-type: none"> • necessary to carry out actions for the conclusion or performance of a contract; • required to comply with our enabling legislation, the Auditing Professions Amendment Act³ and various other laws including health, safety, environmental, financial and tax laws; • necessary to protect legitimate interest(s) of the Responsible Party, Data Subject or third party; • necessary for the proper performance of a public law duty by a public body; where entity is a public or state owned entity; or • the processing is necessary for pursuing the Data Subject or Responsible Party's legitimate interests, or that of a third party to whom the Personal Information is supplied. 	

³ as amended by Act 5 of 2021, and hereinafter referred to as the Auditing Profession Act.

4. WHAT PERSONAL DATA OR INFORMATION DO WE COLLECT FROM YOU?

4.1 In order to engage and/or interact with you, for the purposes described above, we will have to process certain types of your Personal Information, as described below:

Registration and annual renewals: application for individual registration (Form 1), firm registration (Form 2), tax practitioner registration (Form 4), registration for the Audit Development program [RCA registration] (Form 5), annual renewal form, fit and proper questioner, bank confirmations (proof of payment), copies of Identity documents, passports confirmation letters issued by from accredited Professional Body(ies), CVs, CPD records; employer confirmation letters, motivational letters; CIPC Notice of Change of Directors (COR39), shareholders' register, share certificates, partnership agreements or similar documents, documents confirming residency, proof of registration with accredited professional body(ies), practice plan, quality manuals, quality reviewer agreements, ITC and APC results, firm planning Board and similar information necessary to facilitation registration and annual renewal or registration, assurance declarations.

Accreditation of Professional Bodies: Governance framework, including policies, by laws and process documents; investigation and disciplinary records, transformation records, financial records, reports, membership records, human resources information, academic records, professional development programs.

Complaints, Investigations and Disciplinary Processes against RAs, RCA: complaint affidavits, audit information, including audit files, financial and account information, information relating to professional services rendered including files, business plans, due diligence reports, communication, business partners, correspondence,

Monitoring of, RAs (including firms), RCAs and Accredited Professional Bodies: Human Resources files i.e. employee contracts, performance agreements and etc.; business strategy / model, ownership structure, business funding, policies including code of conducts, CIPC Notice of Change of Directors (COR39), shareholders' register, share certificates, partnership agreements or similar documents; client lists, audit files, conflict of interest declarations, business partners, interests, affiliates and subsidiaries, regulatory or professional body registrations, CPD records, investigation records, disciplinary records, training plan, engagement files, any other information relevant for the purpose of monitoring the RAs, RCA's, accredited professional bodies.

Other information required for the purpose of performing our regulatory function

WHICH INFORMATION AS REQUIRED ABOVE WILL INCLUDE:

Your contact information, such as name, alias, address, identity number, passport number. company registration number, professional phone number, cell phone number, vehicle make and registration number, social media user ID, email address, and similar contact data, and other contact information including details of your previous and current employers, serial numbers of equipment, details regards the possession of dangerous weapons, memberships or affiliations, including professional bodies and trade unions, and similar data, which are required for various legitimate interest, contractual and/or lawful reasons pertaining to your application and registration.

Lawfulness - YES

Consent required – NO

Career, Education, and Employment Related Information, such as job titles, preferences or interests, work performance and history, salary details and history, nationality and immigration status, demographic data, professional licensure information and related compliance activities, accreditations and other accolades, education history (including schools attended, academic

degrees or areas of study, academic performance, and rankings), and similar data, which are required for and pertaining to your application and registration.

Lawfulness - YES
Consent required - NO

Specific identifiers, known as **Special Personal Information**, which are required in order to protect legitimate interests, comply with legal obligations or public legal duties, and financial, credit, deviant and criminal history, (to protect our legitimate interests and to perform risk assessments), as well as Biometrics, which are required in order to protect legitimate interests, comply with legal obligations or public legal duties, to give you access to our IT infrastructure, and for security monitoring purposes., registration numbers

Lawfulness – YES
Consent required – NO

Demographic Information, such as country, preferred language, age and date of birth, marriage status, gender, physical characteristics, personal or household / familial financial status and metrics, and similar data, which are required for various legitimate interests, as well as contractual and/or other legal reasons.

Lawfulness – YES
Consent required – NO

Your Image, still pictures, video, voice, and other similar data, which are required in order to provide you with access to our facilities, give you access to our IT infrastructure, for security monitoring purposes as well for various public relations and corporate affairs purposes.

Lawfulness – YES
Consent required – NO

Public issued Identity Information, such as government-issued identification information, tax identifiers, any other government-issued identifiers, and similar data, which are required to comply with laws and public duties.

Lawfulness – YES
Consent required – NO

Tax and Financial Information, financial statements, banking details, and tax registration number and status, which are required to perform contractual matters and to comply with tax laws, comply with out legislative functions and perform public duties.

Lawfulness – YES
Consent required – NO

IT Information, including IT security-related information (including IT user names and passwords, authentication methods, and roles), and similar data, which are required for various legislative, legitimate and legal purposes.

Lawfulness – YES
Consent required – NO

Social Media and Online activities and presence, such as information placed or posted in social media and online profiles, online posts, and similar data, which are required for contractual or employment related matters or which are required to comply with laws and public duties or to promote our brand and services

Lawfulness – YES – For contractual and legitimate purposes
Consent required – YES – For marketing purposes

5. SOURCES OF INFORMATION - HOW AND WHERE DO WE COLLECT YOUR PERSONAL INFORMATION

5.1 Depending on your requirements, we will collect and obtain Personal Information about you either directly from you, from certain third parties or from other sources which are described below:

Direct collection

You provide Personal Information to us when you:

- interact with us;
- enquire about, or apply for Registration, annual renewal, including requesting or signing up for information;
- complete a registration or annual renewal form, questionnaires, or other information request form.
- conclude a contract with us;
- communicate with us by phone, email, chat, social media, in person, or otherwise;
- Respond to our request for Information in terms of the Auditing Professions Act
- , Disciplinary Rules and/or any other legislation;
- Provide us access to your Records to enable us to conduct monitoring

Automatic collection

We collect Personal Information automatically from you when you:

- search for, visit, interact with, or use our websites, applications, mobile applications, or social media portals or platforms;
- access, use, or download content from us;
- open emails or click on links in emails or advertisements from us;
- Otherwise interact or communicate with us.

Collection from third parties

We collect Personal Information about you from third parties, such as:

- your previous employer;
- regulators, professional or industry organizations and certification / licensure agencies that provide or publish Personal Information related to you or professional bodies;
- third parties and affiliates who deal with or interact with us or you;
- service providers and business partners who work with us and that we may utilize to deliver services;
- SAPS, Home Affairs, Credit bureaus and other similar agencies;
- Government agencies, regulators and others who release or publish public records;
- Other publicly or generally available sources, such as social media sites, public and online websites, open databases, and data in the public domain.

6. HOW WE SHARE INFORMATION

6.1 We share Personal Information for the purposes set out in this Processing Notice with the following categories of recipients:

Our employees, Board members, committees and our affiliates. We may share your Personal Information with our employees, board members, committees, professional bodies and affiliates within IRBA for registration, accreditation, monitoring, operational and investigation and disciplinary purposes.

Lawfulness – YES
Consent required – NO

Professional Bodies and Third-Party Service Providers, as well as Operators. We may share your Personal Information with our accredited professional bodies and/or third-party service providers to perform tasks on our behalf and/or verify certain information which is related to your registration, accreditation, our relationship with you

Lawfulness – YES
Consent required – NO

Third-Party Content Providers. We may share your Personal Information with our third-party content providers to perform tasks on our behalf and to assist us in providing, delivering, analyzing, administering, improving, and personalizing content related to our relationship with you.

Lawfulness – YES
Consent required – NO

Cyber Third-party Service Providers. We may share your Personal Information with our third-party cyber service providers to perform tasks on our behalf and which are related to our relationship with you, including those who provide technical and/or customer support on our behalf, who provide application, website or software development and quality assurance, who provide tracking and reporting functions, research on user demographics, interests, and behaviour, and other products or services. These third-party service providers may also collect Personal Information about or from you in performing their services and/or functions. We may also pass certain requests from you to these third-party service providers.

Lawfulness – YES
Consent required – NO

Merger, transfer or other disposition of our operations - **Legislative compliance** - To proceed with legislative or legal obligations relating to a **merger, transfer or other disposition** of our operations or any part thereof. Inclusive of referral of non-audit complaints to registered professional bodies in terms of the Auditing Professions Act.

Lawfulness - YES
Consent required - NO

Government, Regulators and Law Enforcement Agencies: We may disclose your Personal Information to organs of state, national and /or provincial or local government and related departments and agencies, including Ministers, and other governmental, provincial or local authority officials, officers or managers, Regulators, and other governmental bodies and agencies, and parastatals ,in order to comply with any applicable law or regulation, to comply with or respond to a legal process or law enforcement or governmental request or to ensure that the

IRBA mandate is correctly and efficiently discharged. We may also disclose your Personal Information in connection with Investigation or Disciplinary proceedings anywhere in the world to third parties, such as public authorities, law enforcement agencies, international regulators and third-party litigants

Lawfulness – YES

Consent required – NO

7. SECURITY OF INFORMATION

- 7.1 The security of your Personal Information is important to us. Taking into account the nature, scope, context, and purposes of processing Personal Information, as well as the risks to individuals of varying likelihood and severity, we have implemented technical and organizational measures designed to protect the security of Personal Information. In this regard we will conduct regular audits regarding the safety and the security of your Personal Information.
- 7.2 Your Personal Information will be stored electronically and in some cases in hard copy in files and records, which information, for operational reasons, will be accessible to and or provided to persons employed or contracted by us on a need to know basis.
- 7.3 Once your Personal Information is no longer required due to the fact that the purpose for which the Personal Information was held has come to an end, such Personal Information will be retained in accordance with IRBA records management and retention policy, which varies depending on the type of processing, the purpose for such processing, the business function, record classes, and record types.
- 7.4 We calculate retention periods based upon, and reserve the right to retain Personal Information for the periods that the Personal Information is needed to:
- (a) fulfil the purposes described in this Processing Notice:
 - (b) meet the timelines determined or recommended by regulators, professional bodies, or associations,
 - (c) comply with applicable laws, legal holds, and other legal obligations (including contractual obligations), and
 - (d) comply with your requests.
- 7.5 Notwithstanding the contents housed under clauses 7 and 8, please note that no method of transmission over the Internet or method of electronic storage is 100% secure. Therefore, while we strive to use commercially acceptable measures designed to protect Personal Information, we cannot guarantee its absolute security.

8. ACCESS BY OTHERS AND CROSS BORDER TRANSFER

- 8.1 IRBA may from time to time have to disclose your Personal Information to other parties, including the IRBA trading partners, agents, auditors, organs of state, regulatory bodies and/or national governmental, provincial, or local government municipal officials, or overseas trading parties or agents, international regulators , but such disclosure will always be subject to an agreement which will be concluded as between ourselves and the party to whom we are disclosing your Personal Information to, which contractually obliges the recipient of your Personal Information to comply with strict confidentiality and data security conditions.
- 8.2 Where Personal Information and related data is transferred to a country which is situated outside South Africa, your Personal Information will only be transferred to those countries which have similar data privacy laws in place or where the recipient

of the Personal Information concludes an agreement which contractually obliges the recipient to comply with strict confidentiality and data security conditions and which in particular will be to a no lesser set of standards than those imposed by POPIA.

9. YOUR RIGHTS

9.1 You as a Data Subject have certain rights, which are detailed below:

- **The right to access** - You may ask the IRBA (free of charge) to confirm that we hold your Personal Information, or ask us to provide you with details, on how we have processed your Personal Information, which request must be done by following the process set out under IRBA PAIA Manual and might attract a fee.
- **The right to rectification** - You have the right to ask us to update or rectify any inaccurate Personal Information which we hold of yours, which can be done by accessing the update / rectification request.
- **The right to object to and restrict further processing** - Where we do not need your consent to process your Personal Information, but you are not in agreement with such processing, you may lodge an objection to such processing by accessing the objection request.
- **The right to withdraw consent** - Where you have provided us with consent to process your Personal Information, you have to right to subsequently withdraw your consent, which can be done by accessing the withdrawal of consent request.

9.2 These rights may be exercised by using the relevant forms housed on IRBA's Website at : <https://www.irba.co.za/library/popi-act>

10. CHANGES TO THIS PRIVACY STATEMENT

10.1 This Processing Notice is expected to change over time, in line with related operational developments at the IRBA..

10.2 IRBA reserves the right to amend the Processing Notice at any time, for any reason, and without notice to you other than the posting of the updated Processing Notice on the IRBA Website.

10.3 We therefore request that you visit our Website frequently in order to keep abreast of any changes.

11. PROCESSING OTHER PERSONS' PERSONAL INFORMATION

11.1 If you process another's Personal Information on IRBA's behalf, or which we provide to you in order to perform your contractual or legal obligations or to protect any legitimate interest, you will

- if you are processing such Personal Information as our Operator as defined under POPIA, process all and any such Personal Information in compliance with the obligations set out under our standard "Operator Agreement" housed on our website; or
- where not acting as an Operator, nonetheless keep such information confidential and secure as per POPIA and you will not, unless authorized to do

so, process, publish, make accessible, or use in any other way such Personal Information unless in the course and scope of your duties, and only for the purpose for which the information has been received and granted to you, and related to the duties assigned to you.

12. COMPLAINTS OR QUERIES - CONTACT US

- 12.1 Any comments, questions or suggestions about this Processing Notice or our handling of your Personal Information should be emailed to our Information or Deputy Information officers at the details housed below.

Information Officer

Name: Imre Nagy

Address: Building 2, Greenstone Hill Office Park, Emerald Boulevard, Modderfontein, 1609

Tel: 087 940 8826

Email: POPIA@irba.co.za

Deputy Information Officer

Name: Rebecca Moeketsi Motsepe

Address: Building 2, Greenstone Hill Office Park, Emerald Boulevard, Modderfontein, 1609

Tel: 087 940 8803

Email: POPIA@irba.co.za

- 12.2 Should you wish to discuss a complaint, please feel free to contact us using the details provided above. All complaints will be treated in a confidential manner.
- 12.3 Our offices are open -8:30 am – 4.30 pm GMT, Monday to Friday.
- 12.4 Should you feel unsatisfied with our handling of your Personal Information, or about any complaint that you have made to us, you are entitled to escalate your complaint to the South African, Information Regulator who can be contacted at <<https://www.justice.gov.za/infoereg/>>.

13. ACCEPTANCE AND BINDING NATURE OF THIS DOCUMENT

- 13.1 By providing IRBA with the Personal Information which we require from you as listed under this Processing Notice:
- you acknowledge that you understand why your Personal Information needs to be processed;
 - you accept the terms which will apply to such processing, including the terms applicable to the transfer of such Personal Information cross border;
 - where consent is required for any processing as reflected in this Processing notice, you agree that we may process this particular Personal Information.
- 13.2 Where you provide us with another person's Personal Information for processing, you confirm that that you have obtained the required permission from such person(s) to provide us with their Personal Information for processing.

- 13.3 The rights and obligations of the parties under this Processing Notice will be binding on, and will be of benefit to, each of the parties' successors in title and/or assigns where applicable.
- 13.4 Should any of the Personal Information concern or pertain to a legal entity whom you represent, you confirm that you have the necessary authority to act on behalf of such legal entity and that you have the right to provide the Personal Information and/or the required permissions in respect of the processing of that Organization or entities' Personal Information.

End