
PROCESSING NOTICE FOR INVESTIGATIONS

1. PURPOSE OF THIS NOTICE AND THE TERMS USED

- 1.1 We, the Independent Regulatory Board for Auditors (“IRBA”), in our capacity as a Responsible Party and to carry out our legislative mandate, 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 this Act.
- 1.3 To comply with POPIA, a Responsible Party processing a Data Subject’s Personal Information must:
- 1.3.1 Provide the Data Subject with details pertaining to the processing of their 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** that the relevant Data Subject is a party to;
 - Required in order to comply with an **obligation imposed by law**; or
 - For a **legitimate purpose or is necessary to protect the legitimate interest(s) and/or for pursuing the legitimate interest(s)** of the:
 - i) Data Subject;
 - ii) Responsible Party; or
 - iii) Third party to whom the Personal Information is supplied; or
 - Necessary for the proper performance of a **public law duty**.

¹ Either individual or juristic person.

- 1.4 In accordance with the requirements of POPIA, and because your privacy and trust are important to us, we set out herein below how we, the IRBA, collect, use and share your Personal Information and why we need to process it.

2. APPLICATION

- 2.1. This Processing Notice applies to any person involved in any stage of the investigation process, including, but not limited to:
- Complainants²;
 - All registered auditors, including registered audit firms (RAs), and registered candidate auditors (RCAs) that are on the IRBA registers or previously on the IRBA registers;
 - Regulators referring complaints to the IRBA; and
 - Any other person from whom or whose personal information is collected or processed for the purpose of an investigation.

3. DETAILS ABOUT INVESTIGATIONS

3.1 Who Can Lodge a Complaint

Any member of the public, an association, an organisation or any other body may lodge a complaint against an auditor who is, or may have been, registered with the IRBA at the time of the alleged improper conduct, if they have reason to believe that such auditor may be guilty of improper conduct.

Once the complaint has been lodged, the IRBA's Investigations Department will assess the allegations provided to it by the Complainant, to ascertain if there is a valid complaint that warrants a formal investigation into the alleged improper conduct. A valid complaint means, that the allegation of improper conduct, which has been made against a registered auditor appears to be justified. If necessary, the IRBA will then implement disciplinary action against the relevant auditor(s).

Please note that the IRBA does not have a legal mandate to assist with the recovery of monies, as it is neither a court nor an alternative to the normal debt collection procedures.

3.2 How to Lodge a Complaint

A complaint of improper conduct against a registered auditor shall be lodged on an affidavit or any other required document, which must include the following details:

- Full particulars of the Complainant;
- Full particulars of the person or entity that the complaint is made against, and that being a current or former RA or RCA³; and
- Details of the actions believed to constitute improper conduct on the part of the RA.

In addition, the Complainant must attach to the affidavit copies of relevant documentation that

² Persons who refer a complaint of improper conduct to the IRBA.

³ For the purpose of receiving complaints in the investigation of improper conduct, reference to RA or RCA is to all persons who were RAs or RCAs at the time the improper conduct complained of took place.

support the complaint, which should be numbered and referenced to the affidavit⁴.

3.3 Defamation

Complaints referred to the IRBA in terms of Rule 2.2 of the IRBA Disciplinary Rules must set out clearly and concisely the specific conduct alleged to constitute improper conduct, whether it be acts and/or omissions giving rise to such complaint.

It is important for complainants to understand that derogative and offensive statements as well as subjective and unsubstantiated allegations can be considered as defamatory⁵ by the RA or RCA against whom such statements are made. Therefore, to avoid the complaint being considered defamatory, the Complainant should restrict themselves to the objective facts of the matter and try not to include any emotional and unsupported allegations. It is preferable that the facts of the matter be stated simply and truthfully (without unnecessary elaboration), supported only by the relevant documentation.

3.4 Procedures and Related Disclosures

Under the Auditing Profession Act 26 of 2005, as amended:

- The Investigations Department must ensure that the complaint is a valid one;
- The IRBA may contact third parties in order to obtain additional information in relation to the complaint and/or investigation;
- If a complaint is valid, the IRBA must refer the matter to the RA that is the subject of the complaint;
- If a complaint is valid, the IRBA must refer a matter brought against the registered auditor to the Investigating Committee (INVESCO);
- This committee, once all the relevant documentation and comments have been obtained, will meet to decide on the matter;
- The INVESCO might require further information/action to be taken by the directorate before making a recommendation to the Enforcement Committee (ENCOM);
- The INVESCO must, after the conclusion of the investigation, submit a recommendation to the ENCOM;
- The complainant must be advised of the outcome of the investigation; and
- The results of the investigation and the findings of the ENCOM will be published by the Director Investigations in the quarterly report of the IRBA News.

When furnishing the IRBA with a complaint, it is prudent to confirm therein all your current contact details (e.g. the postal address, landline, cell phone number and email address).

Please note that the IRBA does not require your consent to process your personal information, as that will be done in accordance with its legal mandate as per the Auditing Profession Act. The request for permission is done merely out of courtesy.

⁴ Rule 2.2 of the IRBA Disciplinary Rules.

⁵ To make a defamatory statement simply means to make a statement that is slanderous in nature and can be considered as damaging to a person's reputation and good name.

4. PURPOSE FOR PROCESSING YOUR PERSONAL INFORMATION

- 4.1 Against the abovementioned background, we will process your Personal Information for the purposes that are indicated below.

SUMMARY OF THE PURPOSE OF COLLECTING INFORMATION	
To ensure compliance with the IRBA mandate under the Auditing Profession Act , as amended – legal compliance.	Lawfulness No consent required
Due diligence purposes – legitimate purpose and legal compliance. To carry out due diligence, before we decide to investigate the complaint, and to thereafter perform ongoing due diligences for the purpose of the investigation.	Lawfulness No consent required
Investigation – legitimate purpose and legal compliance. Investigation of allegations of improper conduct contained in the complaint.	Lawfulness No consent required
Disciplinary processes – legitimate purpose and legal compliance. Undertaking disciplinary processes for improper conduct and enforcing any sanction imposed, following an investigation and/or disciplinary hearing.	Lawfulness No consent required
Communication with you – legitimate purpose and legal compliance. To make contact with you and communicate with you generally or specifically, i.e. in respect of our or your complaint, responses thereto, requirements or instructions; or to respond to you in order to comply with your specified or general instructions.	Lawfulness No consent required
Legitimate purpose or request – legitimate purpose and legal compliance. We will share your personal information with third parties, to comply with legal or legislative requirements and/or your instructions. We may also provide your Personal Information to others, where there is a legitimate reason for such.	Lawfulness No consent required
Risk assessment and anti-bribery and corruption matters – legitimate purpose and legal compliance. To carry out organisational and enterprise-wide risk assessments, in order to detect and prevent bribery, corruption, fraud and abuse; comply with anti-bribery and corruption laws (ABC laws) as well as the Auditing Profession Act; identify and authenticate access to our assets, systems/premises and generally ensure the security and protection of all persons, including employees and persons when entering or leaving our sites; and/or exercise our rights and protect our and others' rights and/or property, including taking action against those that seek to violate or abuse our assets, systems, services or employees and/or other third parties, where applicable.	Lawfulness No consent required
Legal rights, duties, and obligations – legitimate purpose and legal compliance. To comply with or monitor your compliance with the law and legal obligations; exercise legal rights and duties relevant to litigation; protect the IRBA's legal rights; collect debts or enforce statutory committee orders; enforce contractual obligations; and/or respond to a request or order from a South African Police Service (SAPS) official, investigator, court official, regulator or public authority.	Lawfulness No consent required
Security purposes – legitimate purpose and to comply with laws.	Lawfulness

To give you access to our offices, facilities and/or parking areas as well as controlled areas, for the purposes of monitoring via CCTV; your interaction and access to and from our facilities, as described above; and for general risk management, security and emergency incident control purposes, including data and cybersecurity purposes.	No consent required
Compliance with laws	Lawfulness No consent required
All of the above are: <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 Profession Amendment Act and various laws, including health, safety, environmental, financial and tax laws; • Necessary to protect our legitimate interest(s), your legitimate interests and/or those of third parties; • Necessary for the proper performance of a public law duty by a public or state-owned entity. 	

5. THE PERSONAL DATA OR INFORMATION WE COLLECT FROM YOU

- 5.1 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.

Complaints, investigations and disciplinary processes against RAs and RCAs: Complaint letter and affidavits; audit information, including audit files, financial and accounting information; information relating to professional services rendered, such as the relevant files, business plans and policies; due diligence reports; communication; information relating to business partners, associates and employees; and/or your correspondence with us or the third parties relevant to the issues under investigation.
Other Information Required for the Purpose of Performing Our Regulatory Function
Your personal or contact information , such as your name, alias, address, identity number, passport number, company registration number, professional phone number, cell phone number, social media user ID, email address and similar contact data; and other information, including details of your previous and current employers, serial numbers of equipment, memberships or affiliations (such as professional bodies), and similar data that is required for various legitimate interest, contractual and/or lawful reasons pertaining to the complaint, investigation and disciplinary processes. Lawfulness: YES Consent required: NO
Career, education and employment-related information , such as job titles, preferences or interests, work performance history, salary details; nationality, immigration status, demographic data; professional licensure information and related compliance activities, accreditations and other accolades; as well as education history (including schools attended, academic degrees or areas of study, academic performance and rankings) and similar data that is required for and pertaining to the complaint, investigation and disciplinary processes. Lawfulness: YES Consent required: NO
Specific identifiers , known as Special Personal Information , such as financial, credit, deviant and criminal history, as well as biometrics required to protect legitimate interests, comply with legal obligations or public legal duties for risk assessment purposes, to give you access to our information technology (IT) infrastructure and for security monitoring purposes. Lawfulness: YES Consent required: NO

<p>Demographic information, such as country of origin, preferred language, age and date of birth, marital status, gender, physical characteristics, personal or household/familial financial status and metrics, and similar data required for the proper performance of our legislative functions and/or for other legitimate and legal purposes.</p> <p>Lawfulness: YES</p> <p>Consent required: NO</p>
<p>Your image, still pictures, video, voice and other similar data required to provide you with access to our facilities and IT infrastructure, for security monitoring as well as various public relations and corporate affairs purposes.</p> <p>Lawfulness: YES</p> <p>Consent required: NO</p>
<p>Public-issued identity information, such as government-issued identification information, tax identifiers, any other government-issued identifiers and similar data required for the proper performance of our legislative functions, other legitimate and legal purposes, and to comply with laws or public duties.</p> <p>Lawfulness: YES</p> <p>Consent required: NO</p>
<p>Tax and financial information, financial statements, banking details and the tax registration number and status required to comply with tax laws and our legislative functions, and/or to perform public duties.</p> <p>Lawfulness: YES</p> <p>Consent required: NO</p>
<p>IT information, including IT security-related details (usernames, passwords, authentication methods and roles) and similar data required for the proper performance of our legislative functions, and/or for other legitimate and legal purposes.</p> <p>Lawfulness: YES</p> <p>Consent required: NO</p>
<p>Social media and online activities and presence, such as information posted on social media, online profiles and similar data required for the proper performance of our legislative functions (complaint, investigation and/or disciplinary processes), and/or for the protection of other legitimate interests.</p> <p>Lawfulness: YES (for contractual and legitimate purposes)</p> <p>Consent required: YES (for marketing purposes)</p>

6. SOURCES OF INFORMATION – HOW AND WHERE WE COLLECT YOUR PERSONAL INFORMATION

- 6.1 Depending on your requirements, we will collect and obtain Personal Information about you from you directly, certain third parties or other sources, as described below.

<p>Direct Collection</p> <p>You provide Personal Information to us when you:</p> <ul style="list-style-type: none"> • Lodge a complaint with us; • Communicate or interact with us by phone, email, chat, social media, in person or otherwise; • Respond to our request for Information in terms of the Auditing Profession Act, the Disciplinary Rules and/or any other legislation; and • Give us access to your Records, to enable us to conduct our investigations.
<p>Collection from Third Parties</p> <p>We collect Personal Information about you from third parties, such as:</p> <ul style="list-style-type: none"> • Your current or previous employer;

- Your current or previous business partners, clients or employees;
- Regulators, professional or industry organisations and certification/licensure agencies that provide or publish Personal Information related to you;
- Third parties and affiliates that deal with or interact with us or you;
- Service providers and business partners that work with us and that we may utilise to deliver services;
- Service providers and business partners that work with you;
- SAPS, Department of Home Affairs, credit bureaus and other similar agencies;
- Government agencies, regulators and others that hold, release or publish public records; and
- Other publicly or generally available sources, such as social media sites, public and online websites, open databases and data in the public domain.

7. HOW WE SHARE INFORMATION

7.1 Personal Information is shared for the purposes set out in this Processing Notice with the categories of recipients that are noted below.

Our employees, Board members, committees and affiliates: We may share your Personal Information with our employees, Board members, committees, professional bodies and affiliates for operational, investigation and disciplinary purposes.

Lawfulness – YES

Consent required – NO

Professional bodies, third-party service providers and operators: We may share your Personal Information with our accredited professional bodies and/or professional bodies with which you are registered and/or third-party service providers, to perform tasks on our behalf and/or verify certain information that is related to your registration, accreditation, our relationship with you and/or is necessary for the performance of our legislative functions, including investigations, disciplinary processes and/or the enforcement of sanctions.

Lawfulness: YES

Consent required: NO

Government, regulators and law enforcement agencies: We may disclose your Personal Information to organs of state, national, provincial and/or local government and related departments and agencies, including Ministerial, and other national, provincial or local government authorities and their officials, officers or managers; as well as regulators and other governmental bodies, agencies and parastatals, to comply with any applicable law or regulation, comply with or respond to a legal process or law enforcement/governmental requests, or for the proper performance of our legislative mandate.

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

8. SECURITY OF INFORMATION

8.1 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 likelihoods and severity, we have implemented technical and organisational measures designed to protect the security of Personal Information. In this

regard, we will conduct regular audits on the safety and security of your Personal Information.

- 8.2 Your Personal Information will be stored electronically and, in some cases, in hard copy files and records, which information, subject to what is recorded in this notice, will, for operational reasons, be accessible to and/or provided to persons employed or contracted by us on a need-to-know basis.
- 8.3 Once your Personal Information is no longer required, due to the fact that the purpose for which it was held has come to an end, such Personal Information will be retained in accordance with the IRBA's 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.
- 8.4 We calculate retention periods based on, and reserve the right to retain Personal Information for the periods that it 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.
- 8.5 Notwithstanding the contents housed under clauses 7 and 8, please note that no method of transmission over the internet or 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.

9. ACCESS BY OTHERS AND CROSS-BORDER TRANSFER

- 9.1 The IRBA may, from time to time, have to disclose your Personal Information to other parties, including its trading partners, agents, auditors, organs of state, regulatory bodies and/or national, provincial or local government officials, or overseas trading parties/agents and international regulators. Such disclosure, however, will, unless authorised by law, always be subject to an agreement that will be concluded between ourselves and the party to whom we are disclosing your Personal Information, which contractually obliges the recipient of your Personal Information to comply with strict confidentiality and data security conditions.
- 9.2 Where Personal Information and related data are transferred to a location that is outside South Africa, it will only be to countries that have similar data privacy laws in place or where the recipient of the Personal Information concludes an agreement that contractually obliges them 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.

10. YOUR RIGHTS

- 10.1 As a Data Subject, you have certain rights, as detailed below.
- **The right to access:** You may ask the IRBA (free of charge) to confirm that it holds your Personal Information, or provide you with details on how it has processed your Personal Information, which request must be done by following the process set out under the IRBA [Promotion of Access to Information Act Manual](#). This might attract a fee.

- **The right to rectification:** You have the right to request us to update or rectify any inaccurate Personal Information of yours we may hold, and this 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 the right to subsequently withdraw your consent by accessing the [withdrawal of consent request](#).

11. CHANGES TO THIS PRIVACY STATEMENT

- 11.1 This Processing Notice is expected to change over time, in line with related operational developments at the IRBA.
- 11.2 The IRBA reserves the right to amend this Processing Notice at any time, for any reason and without notice to you, other than the posting of the updated Processing Notice on its website.
- 11.3 We therefore request that you visit our website frequently, to keep abreast of any changes.

12. PROCESSING OTHER PERSONS' PERSONAL INFORMATION

- 12.1 If you process another's Personal Information on the 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 in our standard "Operator Agreement" housed on our website; or
 - Where not acting as an Operator, still keep such information confidential and secure as per POPIA, and not, unless authorised to do so, process, publish, make accessible or use in any other way such Personal Information; except 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.

13. CONTACT DETAILS FOR COMPLAINTS OR QUERIES

- 13.1 Any comments, questions or suggestions about this Processing Notice, or our handling of your Personal Information, should be communicated to the officers indicated below.

- **Information Officer**

Name: Imre Nagy

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

Tel: +27 10 496 0562

Email: POPIA@irba.co.za

- **Deputy Information Officer**

Name: Rebecca Motsepe

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

Tel: +27 10 496 0605

Email: POPIA@irba.co.za

- 13.2 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.
- 13.3 Our offices are open from 08h30 to 16h30 (GMT +2), Monday to Friday.
- 13.4 If you are unsatisfied with our handling of your Personal Information or about any complaint that you have made to us, you are entitled to escalate the matter to the [South African Information Regulator](#).

14. ACCEPTANCE AND BINDING NATURE OF THIS DOCUMENT

- 14.1 By providing the IRBA with the Personal Information that we require from you, as listed in 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 across borders; and
 - Where consent is required for any processing, as reflected in this Processing Notice, you agree that we may process this particular Personal Information.
- 14.2 Where you provide us with another person's Personal Information for processing, you confirm that you have obtained the required permission from such person(s) to provide us with their Personal Information for processing.
- 14.3 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 as assigned, where applicable.
- 14.4 Should any of the Personal Information concern or pertain to a legal entity that 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 organisation/entity's Personal Information.