

Brussels, 20 December 2017.

Dear Sir, Madam,

The ECIIA (the European Confederation of Institutes of Internal Auditing) would like to thank you for offering the opportunity to comment on the recently announced public consultation on a framework for the free flow of non-personal data in the European Union.

The ECIIA is the professional representative body of 37 national Institutes of Internal Audit in the wider geographic area of Europe and the Mediterranean basin, representing a membership base of over 47,000 internal audit professionals. The mission of ECIIA is to be the consolidated voice for the profession of internal auditing in Europe, and to promote the enhancement of corporate governance through internal audit.

As such, the ECIIA is an Associated Organisation of the global Institute of Internal Auditing (the IIA), a professional organisation of more than 185.000 members in some 190 countries. Throughout the world, the Global IIA is recognised as the internal audit profession's leader in certification, education and research regarding internal auditing. The Global IIA also maintains the International Professional Practices Framework (IPPF), which includes the *International Standards for the Professional Practice of Internal Auditing*; the definition of internal auditing; the code of ethics; core principles; and recommended guidance. (<https://global.theiia.org/standards-guidance/Pages/Standards-and-Guidance-IPPF.aspx>).

The above-mentioned consultation process will gather information on the regulation proposal for facilitating the free flow of non personal data in the European Union. Some issues addressed in the consultation fall outside the specific field that is the core business of Internal Audit, and on which the ECIIA will refrain from offering general comments.

There is one aspect to this debate that is particularly vital for the profession we represent. Internal auditors use non personal data in the course of their audits and report critical findings and comments to Senior Management and the Board/Audit Committee about the situation, and in particular about weaknesses in internal control processes, risk management and practices in the organisation.

Against that background, it is vital that the Internal Auditors can access to all information required to perform their work and we support the proposal to guarantee the access to any data across Europe. This is specially crucial for internal auditors working in a Group.

We also take the opportunity to emphasize the role of Internal Audit in the organization and the assistance we can deliver to Senior management, Audit Committee and Board members by assessing the compliance with the regulation in an independent and objective way, and report recommendations and actions plan for the Management.

On the basis of the Global Standards for the profession, internal auditors are bound to follow the requirements of mandatory professional guidance; so, in effect, they have a common approach across Europe.

Therefore - subject to the principle of subsidiarity - it would be desirable also to take a common approach to the access of data for the Internal Auditors in Europe.

The ECIIA would be happy to discuss in more detail the role of internal audit in the compliance process, our professional and ethical frameworks, and the state of professional practice on this dimension, if you would find that helpful. In the meantime, we would like to underline our gratitude for the opportunity to contribute to this debate.

Sincerely,

P. Vandenbussche
Secretary General

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President