



EUROPEAN COMMISSION  
RESEARCH EXECUTIVE AGENCY

## RECORD OF PERSONAL DATA PROCESSING ACTIVITY

*In accordance with Article 31 of the Regulation (EU) 2018/1725 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data (Regulation), individuals whose personal data are processed by the Research Executive Agency (REA or Agency) in any context whatsoever are to be protected with regard to the processing of personal data and the Agency has to keep records of their processing activities.*

Record No: 37  
Created on (date): 30 July 2019  
Last update (date): 20 December 2019

### NAME OF THE PROCESSING ACTIVITY

Ex-post audit process of the REA

## **1. MANDATORY RECORD UNDER ARTICLE 31 OF THE REGULATION**

### **1.1. Name and contact details of controller**

The controller is the Research Executive Agency (REA). For organisational reasons, the role of data controller is exercised by Mr Hubert COUSIN, Head of Unit REA.C.2 (FINANCE). The controller may be contacted via functional mailbox: [REA-EXTERNAL-AUDITS@ec.europa.eu](mailto:REA-EXTERNAL-AUDITS@ec.europa.eu).

### **1.2. Name and contact details of the Data Protection Officer (DPO)**

BRUNET COMPANY Maria Francisca ([REA-DATA-PROTECTION-OFFICER@ec.europa.eu](mailto:REA-DATA-PROTECTION-OFFICER@ec.europa.eu)).

### **1.3. Name and contact details of joint controller (where applicable)**

Not applicable to the Ex-post audit at REA.

### **1.4. Name and contact details of processor (where applicable)**

The ex-post audits are carried out by the REA and Commission services with its own resources or by external audit companies who act as processors on behalf of the REA.

### **1.5. Purpose of the processing**

The main objective of the ex-post audit is to verify, on-site:

- The compliance with the financial and contractual provisions of a grant agreement
- The legality and regularity of the transaction, underlying the implementation of the EU budget.

The processing operation of the ex-post audit does not mainly intend to:

- Process data relating to health and to suspected offenses, criminal convictions or security measures;
- Evaluate personal aspects relating to the data subject, including his ability, efficiency and conduct;
- Allow linkages not provided for pursuant to national or EU legislation between data processed for different purposes;
- Exclude individuals from a right, benefit or contract.

### **1.6. Legal basis for the processing**

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012.

The possibility for the REA and/or European Commission to carry out checks and financial controls is foreseen in the model grant agreement ([link](#)) signed between the REA or European Commission and the beneficiary as required by the Financial Regulation ("FR") (Articles 74.6 and 129):

- a. Art. 74.6 FR: The authorising officer by delegation may put in place ex post controls to detect and correct errors and irregularities of operations after they have been authorised. Such controls may be organised on a sample basis according to risk and shall take account of the results of prior controls as well as cost-effectiveness and performance considerations. The ex post controls shall be carried out by staff other than those responsible for the ex ante controls. The staff

responsible for the ex post controls shall not be subordinate to the members of staff responsible for the ex ante controls.

The rules and modalities, including timeframes, for carrying out audits of the beneficiaries shall be clear, consistent and transparent, and shall be made available to the beneficiaries when signing the grant agreement

- b. Art. 129.1 FR: 1. Any person or entity receiving Union funds shall fully cooperate in the protection of the financial interests of the Union and shall, as a condition for receiving the funds, grant the necessary rights and access required for the authorising officer responsible, for EPPO in respect of those Member States participating in enhanced cooperation pursuant to Regulation (EU) 2017/1939, for OLAF, for the Court of Auditors, and, where appropriate, for the relevant national authorities, to comprehensively exert their respective competences. In the case of OLAF, such rights shall include the right to carry out investigations, including on-the-spot checks and inspections, in accordance with Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council.

Any person or entity receiving Union funds under direct and indirect management shall agree in writing to grant the necessary rights as referred to in paragraph 1 and shall ensure that any third parties involved in the implementation of Union funds grant equivalent rights.

The necessity of establishment of the organizational structure and the internal control systems (ex post controls) is also foreseen in the Charter of tasks and responsibilities of authorising officers by delegation. This charter is foreseen in Article 72 FR.

- Articles II.13 and II.21-22 of the FP7 Grant Agreement.
- Articles 22 and 39.1 of the H2020 Grant Agreement.

### **1.7. Categories of data subjects**

Natural persons (i.e. members of staff, scientific research personnel, research fellows, etc.), who are involved by the beneficiaries, and their subcontractors in implementation of the grants awarded by the REA in the framework of FP7 and H2020.

### **1.8. Categories of personal data**

All necessary data to efficiently conduct a control may be the following:

- Identification data such as first name, last name, function, grade, etc.
- Data concerning the data subjects' career such as activities, expertise, etc.
- Financial data such as invoices, payslips, working contracts, timesheets, salary, accounts, cost accounting, etc.
- Supporting documents substantiating the expenses of the project such as minutes of meetings/events, mission reports, etc.

### **1.9. Retention time (time limit for keeping the personal data)**

Personal data (electronic and paper format) related to audits as a part of Management of grant agreements are kept for a period of 10 years after the final payment provided that no contentious issues (e.g. legal proceedings) take place, in which case, data will be kept until the end of the last possible legal procedure.

Is any further processing for historical, statistical or scientific purposes envisaged? **No**

### **1.10. Recipients of the data**

Within the Agency, the following recipients will have access to the data:

REA staff in charge of ex-post control: Unit C2.004 (ex-post audit and anti-fraud sector), audit correspondents, management, relevant project and financial officers.

Other potential recipients are:

- a. Commission services in charge of ex post controls: Collected personal data could be submitted to Commission services in charge of ex-ante or ex-post controls.
- b. Outsourced audit firms.

#### **1.11. Transfers of personal data to third countries or international organisations**

Not applicable.

#### **1.12. High-level description of security measures**

All data in electronic format (emails, documents, etc.) that are processed during this processing activity are stored either on the servers of the European Commission or of the REA, the operations of which abide by the European Commission's security decisions and provisions established by the Directorate of Security for this kind of servers and services. Access to data is granted only to authorised members of the REA staff.

All the audit reports are restricted between REA, the auditors and the beneficiary. All the reports are stored in AUDEX database run by DG RTD, in ARES and for audits that are performed in-house, REA C2 follows the filing process adopted by the Agency.

#### **1.13. Data Protection Notice**

A Data Protection Notice (DPN) relevant to this data processing activity is available under the REA Intranet (Section "Data Protection").