



## **Data Processing Method for Client's Engagement**

In compliance with the Data Protection Act, 2012 (Act 843), our firm is committed to processing personal data lawfully, transparently, and securely throughout the course of our audit and assurance services.

### **1. Purpose of Data Collection**

Personal data is collected strictly for specific, legitimate, and lawful purposes necessary for our operations. These include audit and other advisory engagements, client onboarding, employee management, and regulatory compliance. For example, we may collect client financial information and employee details for audit documentation and internal quality assurance processes.

### **2. Data Collection – Lawful and Minimal**

We ensure that only the minimum amount of personal data required to achieve the stated purpose is collected. Data is obtained directly from the data subject, or from third parties with the subject's informed consent. We avoid collecting sensitive data unless it is essential and can be clearly justified. Typical personal data collected includes names, identification numbers, contact information, and employment details. Sensitive personal data, such as health information or financial status linked to individuals, is collected only when necessary for the task at hand.

### **3. Obtaining Informed Consent**

All data subjects, including clients and employees, are informed about the intended use of their personal data. This is done through a clear and accessible Privacy Notice or Consent Form, in accordance with the provisions of Act 843. Consent is obtained in a manner that is voluntary, informed, and specific to the purpose of the data collection.

### **4. Data Processing and Use**

Personal data is processed solely for the purpose for which it was collected. Internal access to this data is strictly controlled and limited to authorized personnel such as audit managers and engagement partners. All processing activities are conducted in a manner that respects confidentiality and upholds the professional standards of our firm.

### **5. Data Security Measures**

We implement robust technical and organizational measures to safeguard personal data from unauthorized access, loss, or breaches. These measures include password-protected systems, encryption of electronic records, secure storage of physical documents, confidentiality agreements with staff, and the use of secure communication channels for sharing audit-related information.

## 6. Data Storage and Retention

Personal data is stored securely in both physical and electronic formats. We retain data only for as long as necessary to fulfill our legal and professional obligations. This is typically aligned with the retention requirements of the Institute of Chartered Accountants Ghana (ICAG), which recommend a minimum retention period of six years.

## 7. Rights of Data Subjects

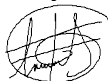
We respect the rights of individuals whose data we process, in accordance with Act 843. Data subjects have the right to access their personal data, request corrections or deletion, and object to certain forms of processing. To facilitate this, we have established a data request procedure that ensures all such requests are handled promptly and in accordance with the law.

## 8. Review and Approval

This Data Processing Method for Client's Engagement is subject to review every 2 years or as it becomes necessary should there be a change in specific regulations regarding data privacy and data processing.

**Prepared by:**

**Signed:**



**Name: Joseph Teye**

**Data Controller**

**Date: 3rd March 2025**

**Approved By:**

**Signed:** *wnaddico*

**Name: Wilfred Neneh Addico**

**Advisory Partner**

**Date: 3rd March 2025**