

IIJ UK BCR-C Annex 9
Rules Regarding Audits related to Personal Data Protection

Version 1.0

14th March 2025

Internet Initiative Japan Inc.

Version No.	Revision Date	Revision Reason & Details	Approval	Creation/Revision
Ver. 1.0	14 th March 2025	Initial Version	Sumiya	IJJ Chief Privacy Office

1. Personal Data Protection Auditors

The President of each IIJ Business Entity shall appoint those who understand the details of the rules concerning Personal Data protection and the contents of relevant laws and regulations and who are in a fair and objective position, to serve as “Personal Data Protection Auditors” within such IIJ Business Entity’s Internal Audit Office.

2. Responsibilities of the Personal Data Protection Auditors

- (1) At a minimum, the Personal Data Protection Auditors shall be responsible for regularly evaluating and confirming at least the following matters:
 - Compliance with Binding Corporate Rules and with the UK GDPR and applicable local laws.
 - Management of IT systems, applications, and databases processing Personal Data.
 - Contracts affecting the implementation of the Binding Corporate Rules (including review of contractual terms).
 - Transfers of Personal Data outside the IIJ Business Entities (controllers or processors).
 - Implementation and oversight of corrective measures responding to issues identified as a result of internal audits.
- (2) The Personal Data Protection Auditors shall also be authorized to appoint auditors from within the IIJ Business Entities to conduct audits upon the instruction and under the supervision of the Personal Data Protection Auditor.

3. Implementation of Audits

The Personal Data Protection Auditors shall conduct audits as specified below.

- (1) The Personal Data Protection Auditors of each IIJ Business Entity shall create a “Basic Audit Plan” for each accounting year and shall obtain the approval for such Plan from the IIJ Business Entity’s CPO.
- (2) The Personal Data Protection Auditor shall create “Individual Audit Plans” based on the Basic Audit Plan.
- (3) The Personal Data Protection Auditor shall conduct audits according to Individual Audit Plans, create “Audit Reports”, and report the audit findings to the IIJ Business Entity’s CPO and IIJ Business Entity’s Chief Privacy Office.
- (4) Any matters for improvement identified in the audit findings shall be stated in the Audit Reports, and recommendations for improvements shall also be made to the person responsible for data protection matters in the relevant department of the IIJ Business Entity.
- (5) The person responsible for data protection matters in a given department in each IIJ Business Entity, and who is responsible for the employees in his/her department that process Personal Data, shall identify the underlying causes of any nonconformities identified in the course of audits and

create a proposal for a corrective and preventative action plan to address such non-conformities, on the basis of which measures shall be taken. The corrective and preventative action plan shall be approved by the IIJ Business Entity's CPO.

(6) The Personal Data Protection Auditor shall follow up on improvement activities and report the status of improvement to the IIJ Business Entity's CPO on a timely basis.

4. Restrictions on the Audit Authority of the Personal Data Protection Auditors

The Personal Data Protection Auditors and related auditors cannot carry out audits for the departments to which they belong. Such audits shall be conducted separately by persons nominated by each IIJ Business Entity's CPO. Any such audit shall be subject to, the provisions of the preceding paragraph, *mutatis mutandis*.

5. Audit Records

The Personal Data Protection Auditors shall keep all audit plans, audit reports, and any accompanying records in an appropriate manner.

6. Reporting to the DPO and the Board of Directors of IIJ

Each IIJ Business Entity's CPO and IIJ Business Entity's Chief Privacy Offices shall report audit findings to the IIJ Chief Privacy Office at least once a year.

The IIJ Chief Privacy Office will then collate the details of the reports received and make a report to the IIJ CPO, who in turn informs the DPO, the President of IIJ and the board of directors of IIJ about such report.

End

Supplementary Provisions

These rules shall take effect from 14th March 2025.