



# BDO'S BINDING CORPORATE RULES FOR PROCESSORS AND CONTROLLERS

May 2021

**BDO**



At BDO, we are strongly committed to protect the privacy of your personal data and the personal data of your clients. To help demonstrate our commitment, BDO has implemented Binding Corporate Rules for Controllers and Binding Corporate Rules for Processors (the 'BCRs'), which have been approved by the European data protection authorities. The BCRs set out the data privacy principles with which BDO firms must comply when using and sharing personal data within the BDO network.



The BCRs are based on European data protection law and provide the framework for data protection compliance within BDO. They identify specific obligations with which a BDO firm must comply, depending on whether it is acting as a controller or a processor, and allow BDO firms to transfer personal data from the EEA and Switzerland to BDO firms located outside of the EEA and Switzerland. The BDO firms are subject to BDO's internal assessment processes to monitor their compliance with the BCRs.



The BCRs are additional to, and do not replace or supersede, any specific data protection requirements or rules regarding confidentiality that might apply to a business area or function, or as required by applicable law to which a BDO firm is subject.



The BCRs have undergone a rigorous review before being formally approved by the European data protection authorities, and this is why the implementation by an organisation of its Binding Corporate Rules is generally recognised as the 'gold standard' approach of ensuring compliance with European data protection law.

Approval of the  
BCR-P issued by the

Approval of the  
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# COMPLIANCE PROGRAMME



In order to assist firms to meet their obligations with the BCRs, BDO has created the BDO Global Privacy Programme.

The BDO Global Privacy Programme is an awareness and compliance programme that supports all BDO firms in their path to compliance with privacy laws. It contains tools, guidance and information that will help the BDO firms, partners, employees and anyone else engaged or retained by BDO firms and the network in general, to respect and appropriately protect personal data as well as creating a culture of privacy within our BDO network.

## HOW THE BCRs CAN HELP YOU

### Adequate protection:



The BCRs aim to ensure adequate safeguards for the protection of personal data throughout the network. Where personal data has been collected in accordance with the BCRs, BDO firms must ensure that this standard of protection is not lost when the personal data is collected, used, and transferred within the BDO network between BDO firms, and that appropriate protections are in place for any personal data that is disclosed to a third party outside the network. These protections apply whether BDO firms are providing services to their clients as a controller or processor.


### Safe transfers:



The BCRs ensure the appropriate safeguards are in place to allow data transfers to non-EEA countries freely and legally. Any legal formalities that are required to be entered into between a BDO firm and its clients will form part of the client engagement process.



If you have any questions about the BCRs, please contact BDO's Global Privacy Officer at [privacy@bdo.global](mailto:privacy@bdo.global)



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