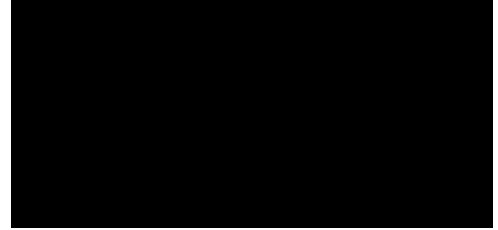


BfDI | Postfach 1468 | 53004 Bonn

Abschlussprüferaufsichtsstelle beim
Bundesamt für Wirtschaft und
Ausfuhrkontrolle

[REDACTED]

Uhlandstr. 88-90
10717 BerlinReference.: [REDACTED]
(please always refer to)

Doc.: [REDACTED]

Attachment: See annex

Bonn, 27.02.2026

**Administrative Agreement between
Abschlussprüferaufsichtsstelle and the US Public
Company Accounting Oversight Board (PCAOB)**Request for Approval of the Administrative Agreement concerning the Transfer of
Personal Data**Approval**

The Federal Commissioner for Data Protection and Freedom of Information (Bundesbeauftragte für den Datenschutz und die Informationsfreiheit - BfDI) has decided on the application of the Auditor German Oversight Body (Abschlussprüferaufsichtsstelle - APAS) to the Federal Office for Economic Affairs and Export control (Bundesamt für Wirtschaft und Ausfuhrkontrolle – the applicant) dated July 11, 2019, regarding approval of the administrative arrangement between the applicant and the U.S. Public Accounting Oversight Board (PCAOB) on the transfer of personal data pursuant to Article 46(3)(b) of the GDPR, as follows:

The administrative agreement regarding the transfer of personal data to the U.S. Public Accounting Oversight Board, as set forth in the annex, which is part of this letter, is hereby approved.

Relevant laws: Article 46(3)(b), Article 51(1), Article 57(1)(r), and Article 58(3)(i) of Regulation (EU) 2016/679 (General Data Protection Regulation, hereinafter: GDPR), OJ L 119, May 4, 2016, p. 1.

Reasons

A. Factual reasoning

a) Facts of the case

In an email dated July 11, 2019, the applicant submitted a formal request to the BfDI for approval of an administrative arrangement between the applicant and the U.S. Public Accounting Oversight Board (PCAOB) regarding the transfer of audit documents containing personal data by the applicant pursuant to Article 46(3)(b) GDPR.

After consulting the expert subgroup on international transfers, the BfDI sought confirmation from the European Data Protection Board that the approval did not require an opinion under Article 64(2) GDPR.

On January 15, 2026, the European Data Protection Board confirmed that no opinion pursuant to Article 64(2) GDPR was required on the question raised by the data protection authority, as it concerned the same issue as that addressed in Opinion 5/2021 pursuant to Article 64(3) GDPR.

b) Assessment and evidence evaluation

The procedure summarised in point (a) together with the applicant's arguments documented in the present file form the basis for the findings of fact.

Evidence evaluation: The facts are undisputed and are based on the documents submitted by the applicant. The administrative arrangement referred to above is documented in the file.

B. Legal reasoning

Pursuant to Article 46(1) GDPR, in the absence of a decision pursuant to Article 45(3) GDPR, a controller or processor may transfer personal data to recipients in a third country only if the controller or processor has provided appropriate safeguards and if enforceable rights and effective remedies are available to data subjects.

Pursuant to Article 46(3)(b) GDPR, subject to approval by the competent supervisory authority, appropriate safeguards referred to in paragraph 1 may also include, in particular, provisions to be included in administrative arrangements between public authorities or bodies that include enforceable and effective rights for data subjects. The administrative agreement with the PCAOB submitted by the applicant constitutes such a transfer tool subject to authorisation.

Pursuant to Article 64(2) GDPR, any supervisory authority may request that a matter of general application or impact in more than one Member State be examined by the European Data Protection Board in order to obtain an opinion. Pursuant to Article 64(3) GDPR, the Board shall deliver an opinion on the matter submitted to it, unless it has already delivered an opinion on the same matter.

In this context, the European Data Protection Board has already issued Opinion 05/2021 on the safeguards for the protection of personal data in the administrative agreement between the French audit authority ('Haut Conseil du Commissariat aux Comptes') and the PCAOB, in which it concluded that this agreement complies with the requirements of the GDPR.

The administrative agreement submitted by the applicant essentially corresponds to the agreement examined by the European Data Protection Board in its Opinion 05/2021, with the exception of some formal amendments that do not raise any objections. Against this background and after receiving the positive opinion of the European Data Protection Board of 15 January 2026, the BfDI has no indication that the present administrative agreement would not provide sufficient protection for the transfer of personal data to the PCAOB.

The submitted administrative arrangement was therefore to be approved in accordance with Article 46(3)(b) in conjunction with Article 57(1)(r) and Article 58(3)(i) GDPR.

A more detailed justification may be omitted as the application has been fully complied with.

C. Annex

- *Draft DPA PCAOB-AOB Dec 8 2025.docx*
- *DPA Germany Annex 1 (CONFIDENTIAL) PCAOB Description of IT Systems and Controls 2.2023 final.pdf*
- *Annexes 2-4 DPA July 25.docx*
- *SOP PCAOB AOB 092425.docx*
- *Annex A to SOP - AOB Description of Laws_Regulations.docx*
- *Annex B PCAOB laws and regulations relevant to information access March 2023 final.pdf*

Yours sincerely,

