

# AUDIT AND ASSURANCE DATA SECURITY AGREEMENT

This Audit and Assurance Data Security Agreement (the "Agreement") is entered into and made effective as of \_\_\_\_\_, 20\_\_\_\_ (the "Effective Date"), by and between:

**Auditee/Client:** \_\_\_\_\_

Address: \_\_\_\_\_

And

**Auditor/Assurance Provider:** \_\_\_\_\_

Address: \_\_\_\_\_

Each of the above may be referred to individually as a "Party" and collectively as the "Parties."

## 1. PURPOSE

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The Auditor has been engaged to perform certain audit, review, or assurance services (the "Services") for the Client. In connection with these Services, the Auditor will have access to, receive, maintain, or process certain proprietary, confidential, and personally identifiable data (collectively, "Audit Data"). This Agreement establishes the data security requirements and obligations of the Parties to ensure the protection and confidentiality of all Audit Data.

## 2. SCOPE OF AUDIT DATA

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Audit Data covered under this Agreement includes, but is not limited to, financial records, transaction details, employee records, customer information, intellectual property, IT system configurations, and any other information disclosed by the Client to the Auditor for the purpose of executing the Services.

## 3. DATA SECURITY OBLIGATIONS

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The Auditor agrees to implement and maintain comprehensive technical, physical, and administrative safeguards designed to protect Audit Data from unauthorized access, loss, alteration, disclosure, or destruction. These safeguards shall include, at minimum:

- a. **Access Controls:** Restricting access to Audit Data solely to authorized personnel who have a documented business need to know the information to perform the Services.
- b. **Encryption:** Encrypting all Audit Data both in transit and at rest using industry-standard encryption protocols.
- c. **Security Assessments:** Conducting regular vulnerability assessments and security reviews of systems used to store or process Audit Data.
- d. **Employee Training:** Providing regular information security and privacy training to all employees and contractors with access to Audit Data.

## 4. DATA USE RESTRICTIONS

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The Auditor shall process and use Audit Data solely for the purpose of performing the Services requested by the Client and as permitted by professional standards. The Auditor shall not sell, rent, transfer, distribute, or otherwise disclose any Audit Data to third parties without the express written consent of the Client, except as required by applicable law, regulation, or professional regulatory bodies.

## **5. SECURITY INCIDENT RESPONSE AND NOTIFICATION**

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In the event of any confirmed or reasonably suspected unauthorized access, acquisition, alteration, or disclosure of Audit Data (a "Security Incident"), the Auditor shall:

- a. Notify the Client in writing within \_\_\_\_\_ hours of detecting the Security Incident.
- b. Take immediate steps to mitigate the effects of the Security Incident and prevent further unauthorized activity.
- c. Provide the Client with reasonable information regarding the nature of the incident, the data affected, and the corrective actions taken.

## **6. SUBCONTRACTORS AND THIRD PARTIES**

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The Auditor shall not disclose or outsource the processing of Audit Data to any subcontractor or third-party service provider without the prior written consent of the Client. Any approved subcontractor must agree in writing to data security obligations at least as restrictive as those set forth in this Agreement.

## **7. DATA RETENTION AND DESTRUCTION**

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Upon completion of the Services or upon written request by the Client, the Auditor shall, at the Client's option, securely return or permanently delete and overwrite all copies of Audit Data, except to the extent that retention is required by applicable professional standards, legal requirements, or established archiving policies.

## **8. TERM AND TERMINATION**

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This Agreement shall remain in effect for the duration of the Auditor's engagement with the Client. The obligations regarding confidentiality and security of Audit Data shall survive the termination of this Agreement indefinitely or until such time as the data is destroyed.

## **9. GOVERNING LAW**

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This Agreement shall be governed by, construed, and enforced in accordance with the laws of the State of \_\_\_\_\_, without regard to its conflict of law principles.

IN WITNESS WHEREOF, the Parties hereto have executed this Audit and Assurance Data Security Agreement as of the Effective Date written above.

**CLIENT:**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**AUDITOR:**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date