

Data protection complaints

Document purpose

This procedure explains how the IFRS Foundation manages complaints from individuals who believe that the IFRS Foundation has not complied with its obligations in accordance with the **UK General Data Protection Regulation** or the **Data Protection Act 2018**, as amended by the **Data (Use and Access) Act 2025**.

The IFRS Foundation will:

- make it easy for individuals to complain about the processing of their data;
- acknowledge data processing complaints within the required timeframe;
- investigate and respond without undue delay;
- inform complainants of the outcome; and
- tell individuals about their right to complain to the **Information Commission (ICO)**.

This procedure will be reviewed and updated as necessary and at least every two years.

Version control

Date	Version	Updates made
22 nd July 2026	1.0	N/A

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Introduction

1. This procedure applies to complaints about how the IFRS Foundation (**'the Foundation'**) manages **personal data**. It covers complaints from anyone whose data is processed by the Foundation, whether they are employees, other workers, former employees, other stakeholders, or members of the public.
2. This procedure does **not** replace:
 - (a) HR grievance procedures;
 - (b) whistleblowing procedures;
 - (c) general customer service complaints procedures; or
 - (d) requests to exercise data subject rights such as access, rectification or erasure.
3. If a complaint includes matters covered by another procedure, the Foundation might respond to those matters in accordance with the relevant procedure at the same time as responding to the complaint.

Making a complaint

4. An individual may make a complaint in accordance with this procedure if they consider that, in connection with personal data relating to them, the Foundation has infringed the **UK General Data Protection Regulation** or **Part 3 of the Data Protection Act 2018**.
5. A complaint may also be made by an authorised representative acting for the individual, provided that appropriate evidence of authority is supplied.
6. The Foundation will facilitate complaints by providing accessible ways to submit them and provide reasonable adjustments for disabled complainants. The Foundation will accept complaints in electronic and non-electronic formats. Complaints may be made:

by email: compliance@ifrs.org

by web form: [data protection complaints form](#)

by post: Columbus Building
7 Westferry Circus
Canary Wharf
London E14 4HD, UK

by other reasonable means: for example, by telephone, or in accessible format.

7. Complainants are encouraged, but not required, to provide:
 - (a) their name and contact details;
 - (b) enough information to identify the relevant interaction or issue;
 - (c) an explanation of what they think went wrong;

- (d) any supporting documents; and
- (e) the outcome they are seeking.

Receipt and logging of data processing complaints

8. All data processing complaints made in accordance with this procedure must be sent promptly to the Foundation's Compliance Manager. On receipt, the Foundation will:
 - (a) record the complaint in the **data complaints log**;
 - (b) note the receipt date;
 - (c) assign an owner; and
 - (d) assess whether the complaint is:
 - (i) a data protection complaint falling within the remit of this procedure;
 - (ii) a data subject rights request;
 - (iii) a personal data breach issue;
 - (iv) a general complaint to be redirected; or
 - (v) a combination of the above.
9. If a data protection complaint is made to the wrong internal team, that team must forward it without delay to the appropriate contact.

Acknowledgement

10. The Foundation will acknowledge receipt of any data protection complaint within 30 days of receiving it. The acknowledgement should:
 - (a) confirm receipt;
 - (b) provide the complaint reference number;
 - (c) identify the contact point investigating the matter;
 - (d) explain the next steps;
 - (e) request clarification if necessary; and
 - (f) explain that the complainant may also complain to the ICO.
11. The Foundation's Compliance Manager maintains a template for acknowledging complaints.

Investigation and management

12. The Foundation will take appropriate steps to respond to data processing complaints without undue delay.
13. Appropriate steps might include:
 - (a) reviewing the complaint and relevant records;
 - (b) making enquiries with the business area involved;
 - (c) reviewing systems, correspondence, notices, consents or retention records;

- (d) determining whether a separate data subject rights request has been made and requires action;
 - (e) considering whether a personal data breach or control failure has occurred;
 - (f) obtaining advice from the Legal, HR or, Technology team or relevant managers; and
 - (g) updating the complainant on progress where appropriate.
14. The level of investigation will depend on the nature, seriousness and complexity of the complaint.

Timescales for response

15. The law requires the Foundation to respond without undue delay. To support compliance, the Foundation will aim:
- (a) to acknowledge the complaint within 30 calendar days of receipt; and
 - (b) to provide a substantive response on the outcome of the complaint within two calendar months, where reasonably possible.
16. If the matter is complex and more time is necessary, the IFRS Foundation will:
- (a) tell the complainant;
 - (b) explain why there is a delay; and
 - (c) provide an updated expected response date.

Outcome of the complaint

17. Once the complaint has been considered, the IFRS Foundation will inform the complainant of the outcome in a letter or email.
18. The letter will, where relevant:
- (a) summarise the complaint;
 - (b) explain the findings;
 - (c) state whether the complaint is upheld, partly upheld or not upheld;
 - (d) explain any corrective action or remedy;
 - (e) identify any lessons learned or process improvements; and
 - (f) explain the complainant's right to complain to the ICO.
19. Possible outcomes might include:
- (a) an apology;
 - (b) clarification or explanation;
 - (c) correction, deletion or restriction of personal data;
 - (d) improved processing of a data subject rights request;
 - (e) internal process change;
 - (f) staff guidance or training; or
 - (g) security or record-management remediation.

20. The Foundation's Compliance manager maintains a template for explaining the outcome of a complaint.

Internal escalation

21. If the complainant is dissatisfied with the initial outcome, they may request an internal review by writing emailing compliance@ifrs.org, and marking it for the attention of the **Senior Information Risk Officer**.
22. The request should be made within **30 calendar days** of the outcome.
23. The internal review will, where possible, be carried out by someone not directly involved in the original management of the complaint. The Foundation will aim to respond to internal review requests within 30 days, where reasonably possible.

External complaint to the regulator

24. A complainant may also make a complaint to the ICO if they consider that the Foundation has infringed any UK data protection law. Current ICO contact details can be found at: <https://ico.org.uk>
25. The Foundation will not state or imply that use of its internal complaints procedure removes or limits the complainant's right to complain to the ICO.

Record keeping

26. The Foundation will keep a record of:
 - (a) the complaint;
 - (b) the receipt date;
 - (c) the issue raised;
 - (d) relevant correspondence;
 - (e) steps taken;
 - (f) dates of acknowledgement and response;
 - (g) the outcome;
 - (h) any corrective actions; and
 - (i) any rights request, breach assessment or policy change resulting from the complaint.
27. Complaint records will be retained in line with the Foundation's Data Retention and Destruction policy, which requires retention of complaints for six years following closure of the complaint.
28. The data complaints log is monitored for:
 - (a) recurring issues;
 - (b) training needs;
 - (c) notice/transparency failures;

- (d) systems or process weaknesses; and
- (e) trends by business area or processing activity.

Regulatory reporting

- 29. If regulations made in accordance with section 164B of the Data Protection Act 2018 require the Foundation to notify the regulator of the number of complaints received, the Foundation will comply with those requirements.
- 30. The Compliance Manager, taking advice from the Legal team, is responsible for monitoring whether any such reporting obligation applies.

Roles and responsibilities

Person or group	Role
Senior Information Risk Officer [Executive Operations Director]	Accountable for the effective operation of this policy, including its maintenance, review and compliance with any relevant legislation.
Compliance Manager	Responsible for drafting, reviewing and updating this procedure; first point of contact for queries relating to the procedure and the processes within it. Responsible for ensuring complaints are logged and tracked; coordinating investigations where appropriate; monitoring trends and reporting issues.
Legal, People and Technology teams	Support investigations where relevant; and advise on risk, law, systems and remediation.
Managers	Responsible for cooperating promptly with complaint investigations; supplying relevant records and explanations; implementing corrective action where required.
Everyone	Responsible for recognising and escalating data protection complaints promptly; cooperating with investigations; completing any required remedial actions or training as advised by the Compliance Manager.

Definitions

Term	Definition
Data complaints log	The log held by the IFRS Foundation in which we record all data protection complaints
ICO	The Information Commissioner's Office – the independent regulator
personal data	Any information relating to an identified or identifiable living person (a Data Subject), except in Japan where the individual may be deceased. Local laws use various labels – for example “personal information” is used in the US, Canada, China and Japan. Such terms are treated as having the same meaning as personal data.

Annex A: RACI Chart

	SIRO	Compliance Manager	Legal Team	Technology team	Managers
<i>Overall procedure – its accessibility and effectiveness</i>	A	R	C	C	I
<i>Logging and tracking complaints</i>	A	R	I	I	I
<i>Advising on law and legal risk</i>	I	I	A, R	I	I
<i>Coordinating investigations</i>	I	A, R	C	I	I
<i>Executing remediation</i>	A	I	R	R	R
<i>Verifying remediation</i>	I	A, R	C	C	C
<i>Responding to process appeals</i>	A	C	R	C	C
<i>Regulatory reporting</i>	A	C	R	C	C
<i>MCo and Trustee reporting</i>	C	A, R	C	C	C

High-level process map

After receiving a complaint the core steps are as follows:



*If the complainant complains using our web form the complaint is automatically logged by the system