

**Committee of Public Accounts**

**Financial Statements 2018**

Office of the Data Protection Commissioner  
1 January – 24 May 2018

Data Protection Commission  
25 May – 31 December 2018

[Subhead of Vote 24: Department of Justice and Equality]

**Briefing Pack**

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## About the Data Protection Commission

The Data Protection Act 2018, which became law on 25 May 2018, established a new Data Protection Commission (DPC). The new Commission is the national independent supervisory authority in Ireland with responsibility for upholding the fundamental right of the individual to have their personal data protected. The DPC's statutory powers, functions and duties derive from the Data Protection Act 2018, General Data Protection Regulation, the Law Enforcement Directive (as transposed under the Data Protection Act 2018 – see below), as well as from the Data Protection Acts 1988 to 2003 which, *inter alia*, gives effect to Council of Europe Convention 108.

Using its statutory powers, the Data Protection Commission:

- examines complaints from individuals in relation to potential infringements of data protection law;
- conducts inquiries and investigations regarding infringements of data protection legislation and takes enforcement action where necessary;
- promotes awareness amongst members of the public of their right to have their personal information protected under data protection law;
- drives improved awareness and compliance with data protection legislation by data controllers and processors through the publication of high-quality guidance and proactive engagement with public and private sector organisations;
- assists in identifying risks to the protection of personal data through consultations with organisations, and offers guidance on best practice methods to mitigate against those risks; and cooperates with other data protection authorities, and acts as Lead Supervisory Authority at EU level for multinationals headquartered in Ireland.

## GDPR and other relevant legislation

The General Data Protection Regulation (GDPR) has general application to the processing of personal data in the EU, setting out extensive obligations on data controllers and processors, and providing strengthened protections for individuals referred to as data subjects. Although the GDPR is directly applicable as a law in all Member States, it allows certain issues to be given further effect in national law. In Ireland, the national law, which, amongst other things, gives further effect to the GDPR, is the Data Protection Act 2018.

However, in some instances, depending on the nature and circumstances of the personal data processing, the type of personal data being processed, or when the data protection issue occurred, the GDPR will not apply and instead another legal framework concerning the regulation of the processing of personal data may apply. For example, if a data protection complaint or a possible infringement of the law relates to an incident which occurred before the GDPR became applicable on 25 May 2018, then the Data Protection Acts 1988 and 2003 will apply. Since the 25 May 2018, if the processing of personal data is carried out by a competent authority for a law enforcement purpose (in other words the prevention, investigation, detection or prosecution of a criminal offence or the execution of criminal penalties) then the Law Enforcement Directive<sup>1</sup>, which has been transposed into Irish law by way of Parts 5 and 6 of the Data Protection Act 2018, will apply.

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<sup>1</sup> Directive (EU) 2016/680 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data by competent authorities for the purposes of the prevention, investigation, detection or prosecution of criminal offences or the execution of criminal penalties, and on the free movement of such data, and repealing Council Framework Decision 2008/977/JHA

A very brief summary of the main data protection frameworks, which the DPC supervises and enforces is set out in the table below.

GDPR and the Data Protection Act 2018	The GDPR will apply by default to the majority of personal data processing contexts, but in Ireland further rules on certain issues (for example the reasons for, and extent to which, data subject rights may be restricted) are set out in the Data Protection Act 2018, along with the provisions governing how the DPC must perform specific functions, such as enforcing the law under the GDPR and the Law Enforcement Directive.
LED	The Law Enforcement Directive is transposed into Irish law by the Data Protection Act 2018, in Part 5 and Part 6 of that Act. Those provisions set out the laws in Ireland which apply, concerning the processing of personal data by data controllers who are competent for the prevention, investigation, detection or prosecution of criminal offences or the execution of criminal penalties, where personal data is being processed for these purposes
Data Protection Acts 1988 and 2003	<p>The Data Protection Acts 1988 and 2003 (as retained by sections 7(4) and 8 of the Data Protection Act 2018). The Data Protection Acts 1988 and 2003 (without the repeals and revocations in section 7 the Data Protection Act 2018) apply to:</p> <ul style="list-style-type: none"> <li>➤ Ongoing investigations by, and complaints to, the Data Protection Commissioner respectively commenced or made before 25 May 2018;</li> <li>➤ New complaints and potential contraventions of the Data Protection Acts 1988 and 2003 which arose prior to the 25 May 2018 but which are made to, or investigated by, the DPC, on or after 25 May 2018; and</li> <li>➤ Processing of personal data under the Criminal Justice (Forensic Evidence and DNA Database System) Act 2014 or the Vehicle Registration Data (Automated Searching and Exchange) Act 2018.</li> </ul>
Data Protection Acts 1988 & 2003	<p>The Data Protection Acts 1988 &amp; 2003 (as amended by the repeals and revocations in section 7 of the Data Protection Act 2018) apply to:</p> <ul style="list-style-type: none"> <li>➤ complaints and potential contraventions of data protection law concerning the processing of personal data for the purposes of safeguarding the security of the State, the defence of the State or the international relations of the State (as per section 8(1)(a) of the Data Protection Act 2018).</li> </ul>

ePrivacy  
Regulations

Since the 25 May 2018, processing of personal data in the context of certain electronic communications (including, amongst other things, unsolicited electronic communications made by phone, e-mail and SMS) is subject to both the general laws set out in the GDPR and the specific laws set out in the “e-Privacy Regulations”. (SI No 336 of 2011, under which the ePrivacy Directive 2002/58/EC (as amended by Directive 2006/24/EC and 2009/136/EC) was transposed into Irish law).

In addition to specific data protection legislation, there are in the region of 20 other pieces of legislation, spanning a variety of sectoral areas concerning the processing of personal data, where the DPC must also perform a particular supervisory function assigned to it.

## Allocation and Outturn of funds 2015 to 2019

Year	Total Allocation (€)	Pay Allocation (€)	Non-pay Allocation (€)	Total Outturn (€)	Pay Outturn (€)	Non pay Outturn (€)
2019	15,280,000	8,916,000	6,364,000			
<b>2018 (Total)</b>	<b>11,669,000</b>	<b>7,305,000</b>	<b>4,364,000</b>	<b>8,053,910</b>	<b>4,766,859</b>	<b>3,287,051</b>
2018: 01 Jan - 24 May 2018				2,637,109	1,631,496	1,005,613
2018: 25 May - 31 Dec 2018				5,416,801	3,135,363	2,281,438
<b>2017</b>	<b>7,526,000</b>	<b>5,162,000</b>	<b>2,364,000</b>	<b>6,173,768</b>	<b>3,353,856</b>	<b>2,819,912</b>
<b>2016</b>	<b>4,748,000</b>	<b>3,334,000</b>	<b>1,414,000</b>	<b>3,906,234</b>	<b>2,541,537</b>	<b>1,364,697</b>
<b>2015</b>	<b>3,647,000</b>	<b>2,633,000</b>	<b>1,014,000</b>	<b>2,963,107</b>	<b>1,989,204</b>	<b>973,903</b>

## Outline of the structure of the DPC (effective Oct 2019)

Effective October 2019, the DPC is moving to a model of managing its business along functional lines (query handling, inquiries, investigations, consultation requests etc.) as opposed to dedicating teams to particular sectors which had necessitated an element of duplicate roles across multiple teams.

There are a number of key drivers behind the restructured organisation. These include a need for:

1. More streamlined and efficient management of the increased volumes of complaints, notifications and requests to the DPC
2. Better balancing of risk across the organisation. For example, we have spread responsibility for 'big tech' regulation across a number of Deputy Commissioners
3. Improved customer service by ensuring we have a renewed focus on front-line and early resolution
4. Improved training and supervision of staff and the creation of opportunities for staff mobility and new skills acquisition
5. Increased supports to staff through improved organisational capacity

All of these drivers and the targeting of solutions at each will ensure the DPC performs better and achieves higher quality and more timely outputs. The following is a brief outline of the work of the DPC since the introduction of the GDPR:

- The DPC has seen significant growth in recent years; staffing numbers have increased from 85 at the end of 2017 to almost 140 at present. This growth will continue with additional staff to be recruited this year with various specialist backgrounds to meet the demands of the tasks assigned under the GDPR.
- We have received 6,450 complaints/queries since January 2019 and 9,500 since the introduction of the GDPR in May 2018. In addition to the growth in the number of complaints, many of the complaints are multi-faceted in that the complainant is raising a number of different data protection issues. Also because of the new legislative regime, the complaints are more complex often raising succinct legal issues.
- The DPC currently has 62 large scale statutory inquiries open, 21 of these are into multinational technology companies.
- The DPC has in the region of 250 complaints being dealt with under the Data Protection Acts 1988 and 2003 (the old Acts). A number of these are large scale investigations under Sec 10 of the old Acts.



- Of the 6,450 GDPR-related complaints/queries received so far this year 4,086 have been concluded. The remaining cases are either being assessed, or being dealt with through our early resolution or complaint handling process.
- Based on current trends, we expect to receive in the region of 10,000 complaints/queries for 2019 which would be an increase of over 140% on 2018. In comparison, the DPC received 4,113 complaints in 2018 and 2,642 complaints for 2017.
- We have received 4,221 breach notifications since January 2019 and 8,000 since the introduction of the GDPR in May 2018. For each breach notification received, the DPC engages with the data controller in relation to the handling of the breach and in many cases the DPC makes recommendations in relation to mitigation, procedural and security measures that should be put in place.
- Based on current trends, we expect to be at just under 6,000 breach notifications for 2019. In comparison, the DPC received 4,740 breach notifications in 2018 and 2,795 breach notifications in 2017.
- We have received over 1,400 Data Protection Officer notifications since May 2018. This is a new requirement under the GDPR.
- We have received 30,000 contacts to the office so far this year to our telephone and email helpdesk and based on current trends expect a total of 50,000 contacts for 2019. In comparison, we received 38,259 contacts in 2018.

The new structure will be fully effective by 4 October 2019 (Appendix 1.)

## 2018 Audit Findings

### Introduction

Each year, the Data Protection Commission is subject to multiple internal and external audits. For 2018, audits were performed by the Office of the Comptroller and Auditor General for accounting periods 1 January 2018 to 24 May 2018 and 25 May 2018 to 31 December 2018. In addition, an internal audit was performed (in April 2019) of the Data Protection Commission for the year 2018 by the Internal Audit Unit of the Department of Justice and Equality.

A summary of the Comptroller and Auditor General findings are as follows;

#### 1 January 2018 – 24 May 2018 accounting period

1. Late submission of (DPC commencement) accounts

#### 25 May 2018 – 31 December 2018 accounting period

1. Reconciliation of payroll not performed
2. Accuracy of accruals and prepayment
3. Accuracy of DPC Fixed Asset Register

A summary of the Internal Audit 2018 report findings (performed in 2019) are as follows;

1. Perform payroll reconciliations
2. Bank mandate for petty cash should be updated
3. Draft a disaster recovery/business continuity plan

## Findings from Comptroller and Auditor General Audits of 2018 and 2017

<b>Summary of Comptroller and Auditor General Audit findings</b>						
Year	No	Findings	Recommendation	Risk Level	DPC Response	Current Update
<b>2018</b>						
<b>ODPC 01/01 - 24/05/2018</b>	1	Late submission of accounts	Review controls to ensure submission date of accounts is adhered to	Medium	Accepted the Findings	Controls in place to alert when accounts are due
<b>DPC 25/05 - 31/12/2018</b>	1	Reconciliation of payroll not performed	Continue to liaise with DJE and PSSC to ascertain payroll reconciliation information	Low	Accepted the Findings - noting information not being made available to the DPC to perform a payroll reconciliation	Continuing to liaise with the DJE and PSSC to ascertain payroll information
	2	Accuracy of accruals and prepayment	Review processes to ensure accurate accruals and prepayment	Low	Accepted the Findings	Regular review of general ledger to ensure narrative/ description identifies accrual/prepayment transactions
	3	Accuracy of DPC Fixed Asset Register	Ensure controls in place to ensure accurate recording of Fixed Asset Register	Low	Accepted the Findings	To review controls to ensure accuracy of Fixed assets
<b>2017</b>						
<b>2017</b>	1	Recognition of Fee income (recognised as a balancing figure at year end - should be recognised as gross receipts)	Recognise total fee income received during period	Low	Accepted the Findings - Final accounts amended	N/a - fee income no longer applicable
	2	Pension related receipts not disclosed in the accounts	Pension related deduction should be disclosed in the accounts as appropriations-in-aid	Low	Accepted the Findings - Final accounts amended	Pension related deductions recognised as Appropriations-in-aid
	3	Financial fees incurred not recognised in the accounts ('netted off' against fee income)	Recognise gross income and gross financial fees separately	Low	Accepted the Findings	N/a - fee income no longer applicable
	4	Reconciliation of payroll not performed	Continue to liaise with DJE and PSSC to ascertain payroll reconciliation information	Low	Accepted the Findings - noting information not being made available to the DPC to perform a payroll reconciliation	Continuing to liaise with the DJE and PSSC to ascertain payroll information

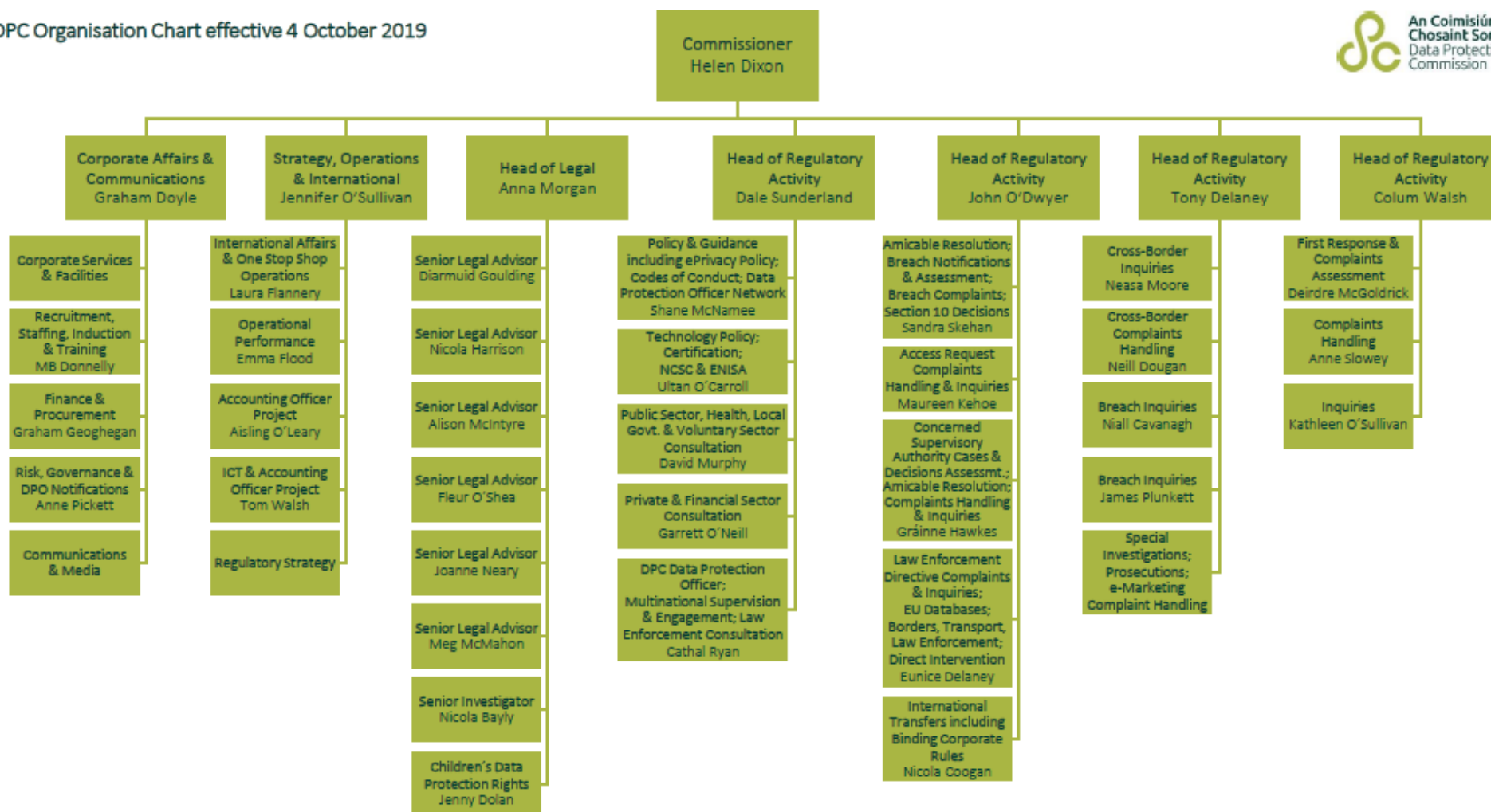
## Findings from Internal Audits 2016 to 2019

Summary of Internal Audit Recommendations 2016 - 2019			
Audit year	Recommendation	Risk Level	Progress
2019	Perform payroll reconciliations	Medium	On-going
	Bank mandate for petty cash should be updated	Low	Complete
	Draft a disaster recovery/business continuity plan	Low	On-going
2018	Perform payroll reconciliations	Medium	On-going
	Perform bank reconciliations	Low	No longer applicable
	Decommissioned assets removed from the asset register	Low	Complete
	Local Asset Register should be maintained and reconciled with the oracle register	Low	Complete
	reminder issued to staff to file T&S receipts by claim number	Low	Complete
2017	Perform payroll reconciliations	Medium	On-going
	Produce Travel & Sub Policy & Procedure	Low	Complete
	Statement of interest be included on the agenda of every SMT	Medium	Complete
2016	Recommend a more efficient method of reconciling payments	Low	Complete

## Appendix 1

### DPC Organisational Chart (effective 4 October 2019)

DPC Organisation Chart effective 4 October 2019



## **Appendix 2**

2018 (Jan – May) ODPC Accounts and Management Letter information

2018 (May – Dec) DPC Accounts and Management Letter information



## Ard-Reachtair Cuntas agus Ciste Comptroller and Auditor General

### Tuarascáil lena cur faoi bhráid Thithe an Oireachtais

### Oifig an Choimisinéara Cosanta Sonraí

#### Tuairim ar na ráitis airgeadais

Tá iniúchadh déanta agam ar ráitis airgeadais deiridh Oifig an Choimisinéara Cosanta Sonraí don tréimhse ón 1 Eanáir 2018 go dtí an 24 Bealtaine 2018 mar a cheanglaítear faoi fhorálacha alt 66 den Acht um Chosaint Sonraí, 2018.

Tá na ráitis airgeadais comhdhéanta díobh seo:

- an cuntas fáiltas agus íocaíochtaí
- na nótaí gaolmhara, lena n-áirítear achoimre ar bheartais shuntasacha chuntasáíochta.

I mo thuairim,

- cuirtear i láthair go cuí sna ráitis airgeadais an t-airgead a fuair agus a chaith Oifig an Choimisinéara Cosanta Sonraí le linn na tréimhse ón 1 Eanáir 2018 go dtí an 24 Bealtaine 2018.

#### **Aistriú feidhmeanna**

Bunaíodh an Coimisiún um Chosaint Sonraí an 25 Bealtaine 2018 agus rinneadh feidhmeanna, baill foirne, sócmhainní agus dliteanais Oifig an Choimisinéara Cosanta Sonraí a aistriú chuig an gCoimisiún um Chosaint Sonraí ar an dáta sin.

#### **Bunús na tuairime**

Rinne mé m'iniúchadh ar na ráitis airgeadais de réir na gCaihgdeán Idirnáisiúnta um Iniúchóireacht arna bhfógairt ag Eagraíocht Idirnáisiúnta na nUasfhoras Iniúchóireachta. Tá cur síos déanta san aguisín a ghabhann leis an tuarascáil seo ar na freagrachtaí atá orm faoi na caihgdeáin sin. Táim neamhspleách ar an gCoimisiún um Chosaint Sonraí agus chomhlíon mé na freagrachtaí eiticiúla eile atá orm de réir na gcaighdeán.

Creidim gur leor an fhianaise iniúchóireachta a fuair mé agus go bhfuil sí oiriúnach do bhunús a thabhairt le mo thuairim.

#### **Tuarascáil ar fhaisnéis seachas na ráitis airgeadais agus ar ábhair eile**

Chuir Oifig an Choimisinéara Cosanta Sonraí faisnéis áirithe eile i láthair i dteannta na ráiteas airgeadais. Cuimsíonn an fhaisnéis sin an ráiteas rialachais agus an ráiteas faoi rialú inmheánach. Tá cur síos déanta san aguisín a ghabhann leis an tuarascáil seo ar na freagrachtaí atá orm tuairisc a thabhairt ar fhaisnéis den sórt sin agus ar ábhair áirithe eile ar a dtuairiscím trí eisceacht.

Níl aon rud le tuairisciú agam ina leith sin.

**Seamus McCarthy**  
An tArd-Reachtair Cuntas agus Ciste

10 Iúil 2019

## Aguisín a ghabhann leis an tuarascáil

### Freagrachtaí Oifig an Choimisinéara Cosanta Sonraí

Tá an Coimisinéir freagrach as na nithe seo a leanas:

- na ráitis airgeadais a ullmhú san fhoirm a fhorordaítear i mír 9 den dara sceideal a ghabhann leis na hAchtanna um Chosaint Sonraí, 1988 agus 2003
- a chinntiú go gcuirtear i láthair go cuí sna ráitis airgeadais an t-airgead a fuarthas agus a caitheadh le linn na tréimhse ón 1 Eanáir 2018 go dtí an 24 Bealtaine 2018 de réir na mbeartas cuntasaíochta atá leagtha amach sna ráitis airgeadais
- rialtacht na n-idirbheart a chinntiú, agus
- cibé rialú inmheánach a mheasann sí a bheith riachtanach chun ráitis airgeadais a ullmhú atá saor ó mhíríteas ábhartha, bíodh calaois nó earráid mar chúis leis.

### Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

Ceanglaítear orm faoi alt 66 den Acht um Chosaint Sonraí, 2018, ráitis airgeadais deiridh Oifig an Choimisinéara Cosanta Sonraí a iniúchadh.

Tá sé mar chuspóir agam agus an t-iniúchadh á dhéanamh agam dearbhú réasúnach a fháil ar cé acu atá nó nach bhfuil na ráitis airgeadais ina n-iomláine saor ó mhíríteas ábhartha, bíodh calaois nó earráid mar chúis leis. Is ionann dearbhú réasúnach agus leibhéal ard dearbhaithe. Mar sin féin, ní ráthaíonn sé gur i ngach cás ina bhfuil sé ann a aimseofar míráiteas ábhartha le linn iniúchadh a dhéantar de réir na gCaighdeán Idirnáisiúnta um Iniúchóireacht. Is féidir le míráitis teacht as calaois nó earráid agus meastar iad a bheith ábhartha más amhlaidh ina n-aonar nó mar chomhiomlán go bhféadfaí a bheith ag súil go réasúnach go rachadh siad i bhfeidhm ar chinntí eacnamaíochta a dhéanann úsáideoirí ar bhonn na ráiteas airgeadais sin.

Mar chuid d'iniúchadh a dhéantar de réir na gCaighdeán Idirnáisiúnta um Iniúchóireacht, úsáidim breithiúnas gairmiúil agus coinním sceipteachas gairmiúil ar bun ar fud an iniúchta. Le linn déanamh amhlaidh,

- Déanaim sainaitheint agus measúnú ar na rioscaí a bhaineann le míráiteas ábhartha sna ráitis airgeadais de bharr calaoise nó earráide; ceapaím nósanna imeachta iniúchóireachta atá freagrúil do na rioscaí sin agus cuirim i bhfeidhm iad; agus faighim fianaise iniúchta is leor agus is cuí chun bonn a thabhairt do mo thuairim. Is airde an baol nach mbraithfí míráiteas ábhartha de bharr calaoise ná de bharr earráide, toisc go bhféadfadh claonpháirteachas, brionnú, easnamh d'aon ghnó, mífhaisnéis nó sárú ar an rialú inmheánach a bheith i gceist le calaois. Gnóthaím tuiscint ar an rialú inmheánach a bhaineann leis an iniúchadh chun nósanna imeachta iniúchóireachta a cheapadh atá cuí sna cúinsí, seachas chun tuairim a chur in iúl ar a éifeachtaí atá na rialuithe inmheánacha.
- Déanaim meastóireacht ar a chúil atá na beartais chuntasaíochta a úsáideadh agus ar a réasúnaí atá na meastacháin chuntasaíochta agus an nochtadh gaolmhar.

Téim i dteagmháil leo sin a bhfuil freagrachtaí rialachais orthu maidir le raon feidhme agus uainiú beartaithe an iniúchta agus maidir le fionnachtana suntasacha iniúchta, lena n-áirítear aon easnaimh shuntasacha ar an rialú inmheánach a shainaitheann linn m'iniúchta, i measc ábhair eile.

### Faisnéis seachas na ráitis airgeadais

Ní chumhdaíonn mo thuairim ar na ráitis airgeadais an fhaisnéis eile atá curtha i láthair sna ráitis airgeadais sin, agus ní chuirim aon chinneadh dearbhaithe in iúl ina leith.

I dtaca le m'iniúchadh ar na ráitis airgeadais, ceanglaítear orm faoi na Caighdeáin Idirnáisiúnta um Iniúchóireacht an ráiteas faoi rialú inmheánach airgeadais a chuirtear i láthair a léamh agus, le linn déanamh amhlaidh, a bhreithniú cé acu is amhlaidh nó nach amhlaidh go bhfuil an fhaisnéis atá ann neamh-chomhsheasmhach go hábhartha leis na ráitis airgeadais nó le heolas a gnóthaíodh le linn an iniúchta nó go bhfuil an chuma uirthi ar shlí eile gur tugadh míráiteas ábhartha ina leith. Más rud é, bunaithe ar an obair atá déanta agam, go dtagaim ar an gconclúid go bhfuil míráiteas ábhartha ann i leith na faisnéise sin, ceanglaítear orm an fhíric sin a thuairisciú.

### Tuairisciú ar ábhair eile

Déantar m'iniúchadh trí thagairt do na cúinsí speisialta a bhaineann le comhlachtaí Stáit maidir lena mbainistiú agus lena n-oibriú. Tuairiscim i gcás go sainaitheann ábhair ábhartha a bhaineann leis an dóigh ar cuireadh gnó poiblí i gcrích.

Féachaim le linn an iniúchta le fianaise a fháil ar rialtacht na n-idirbheart airgeadais. Tuairiscim i gcás go sainaitheann aon chásanna ábhartha nár caitheadh airgead poiblí do na críocha a bhí beartaithe iontu nó nach ndearnadh na hidirbhearta de réir na n-údarás a bhí á rialú iontu.

Tuairiscim trí eisceacht freisin i gcás gurb amhlaidh, i mo thuairimse,

nach bhfuair mé an fhaisnéis agus na mínithe ar fad a theastaigh uaim do m'iniúchadh, nó

nár leor na taifid chuntasaíochta chun mé a chumasú iniúchadh réidh cuí a dhéanamh ar na ráitis airgeadais, nó

nach bhfuil na ráitis airgeadais ag teacht leis na taifid chuntasaíochta.



**OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ**

**CUNTAS FÁLTAS AGUS ÍOCAÍOCHTAÍ  
DON TRÉIMHSE ÓN 1 EANÁIR 2018 GO DTÍ AN  
24 BEALTAINÉ 2018  
(Cuntais scoir)**

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## OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

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## OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

### FAISNÉIS GHINEARÁLTA

Oifigí:	Oifig Bhaile Átha Cliath: 21 Cearnóg Mhic Liam Baile Átha Cliath 2  Oifig Chúil an tSúdaire: Teach na Canálach Bóthar an Stáisiúin Cúil an tSúdaire Co. Laoise
Coimisinéir Cosanta Sonraí:	Helen Dixon Uas. - Coimisinéir
Leas-Choimisinéirí:	Anna Morgan Uas. - Ceann Gnóthaí Dí An tUas. Dale Sunderland - Maoirseacht ar Chuideachtaí Ilnáisiúnta agus Teicneolaíocht, Réamhchomhairliúchán agus Teagmháil Jennifer O'Sullivan Uas. - Straitéis, Oibríochtaí agus Gnóthaí Idirnáisiúnta An tUas. John O'Dwyer - Gearáin, Imscrúduithe agus Rialacha Ceangailteacha Corparáideacha Marita Kinsella Uas. - Gnóthaí Corparáideacha agus Freagairt Chéadlíne (a d'fhág an eagraíocht an 08/03/2019)
Uimhir Theileafóin:	057 868 4800 0761 104 800 1890 252 231
Uimhir Facs:	057 868 4757
Suíomh Gréasáin:	<a href="http://www.dataprotection.ie">www.dataprotection.ie</a>
Ríomhphost:	<a href="mailto:info@dataprotection.ie">info@dataprotection.ie</a>
Iniúcháirí:	Oifig an Ard-Reachtair Cuntas agus Ciste 3A Sráid an Mhéara Uachtarach Baile Átha Cliath 1

**OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ  
DEIMHNIÚ AN ARD-REACHTAIRE CUNTAS AGUS CISTE**

# RÁITEAS RIALACHAIS AGUS TUARASCÁIL AN CHOIMISINÉARA COSANTA SONRAÍ THAR CEANN AN CHOIMISIÚIN UM CHOSAINT SONRAÍ

## I LEITH OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

### Cuspóir an Ráitis Airgeadais seo

Tá creat dlíthiúil nua um chosaint sonraí i bhfeidhm ar fud an Aontais Eorpaigh ó theacht i bhfeidhm an Rialacháin Ghinearálta maidir le Cosaint Sonraí an 25 Bealtaine 2018. Ar an dáta sin, ba leis an Acht um Chosaint Sonraí, 2018, a bunaíodh Coimisiún nua um Chosaint Sonraí agus a aistríodh feidhmeanna uile an Choimisinéara Cosanta Sonraí chuig an gCoimisiún nua. Mar aon leis an aistriú feidhmeanna, aistríodh baill foirne, maoin, cearta agus dliteanais, lenar áiríodh aon dliteanais a thioctadh chun cinn amach anseo, chuig an gCoimisiún um Chosaint Sonraí freisin.

Le cur i bhfeidhm Rialachán Ginearálta an Aontais Eorpaigh maidir le Cosaint Sonraí ón 25 Bealtaine 2018, tugadh ról i bhfad níos mó don Choimisiún nua um Chosaint Sonraí mar údarás cosanta sonraí agus is ionann an Coimisiún nua anois agus údarás maoirseachta a bhfuil sainchúram ar fud an Aontais Eorpaigh air. Ceanglaítear le halt 66(1) den Acht um Chosaint Sonraí, 2018, ar an gCoimisiún nua um Chosaint Sonraí cuntais deiridh Oifig an Choimisinéara Cosanta Sonraí a ullmhú. De réir alt 66(1), d'ullmhaigh an Coimisiún nua na cuntais deiridh seo lena gcuimhdaítear an tréimhse ón 1 Eanáir go dtí an 24 Bealtaine 2018.

Cheap an Rialtas Helen Dixon mar Choimisinéir Cosanta Sonraí i mí Mheán Fómhair 2014 ar feadh tréimhse 5 bliana de réir alt 9(1) den Acht um Chosaint Sonraí, 1988, arna leasú. De réir alt 15(4) den Acht um Chosaint Sonraí, 2018, rinneadh an Coimisinéir Cosanta Sonraí ar an gCoimisiún nua um Chosaint Sonraí di an 25 Bealtaine 2018.

### Rialachas

Bunaíodh Oifig an Choimisinéara Cosanta Sonraí faoi na hAchtanna um Chosaint Sonraí, 1988 agus 2003, agus bhí a feidhmeanna leagtha amach in alt 9 d'Acht 1988, arna leasú.

Bhí Oifig an Choimisinéara Cosanta Sonraí neamhspleách maidir le comhlíonadh a feidhmeanna agus bhí sí cuntasach don Aire Dlí agus Cirt agus Comhionannais trí Chomhaontú Dearbhaithe Rialachais. Chinntigh an Coimisinéir Cosanta Sonraí dea-rialachas agus chomhlíon sí an cúram sin trí chuspóirí agus spriocanna straitéiseacha a leagan síos agus trí chinntí straitéiseacha a dhéanamh ar gach saincheist thábhachtach ghnó. Ba ar an gCoimisinéir Cosanta Sonraí agus ar an bhfoireann ardbhainistíochta a bhí an fhreagracht as Oifig an Choimisinéara Cosanta Sonraí a bhainistiú, a rialú agus a threorú ar bhonn laethúil. Le tacaíocht ón bhfoireann ardbhainistíochta, is í an Coimisinéir Cosanta Sonraí a chomhlíonann na feidhmeanna sin anois thar ceann an Choimisiúin.

### Freagrachtaí Oifig an Choimisinéara Cosanta Sonraí

Ceanglaíodh le mír 9 de Sceideal 2 a ghabhann leis na hAchtanna um Chosaint Sonraí, 1988 agus 2003, ar an gCoimisinéir Cosanta Sonraí na cuntais go léir is cuí agus is gnách ar an airgead go léir a fuair an Oifig agus a chaith sí a choimeád i cibé foirm a cheadaigh an tAire Dlí agus Cirt agus Comhionannais, le toiliú an Aire Caiteachais Phoiblí agus Athchóirithe.

Le linn na cuntais sin a ullmhú, ceanglaíodh ar Oifig an Choimisinéara Cosanta Sonraí-

- beartais chuí chuntasaíochta a roghnú agus a chur i bhfeidhm go comhsheasmhach,
- breithiúnais agus meastacháin atá réasúnta agus stuama a dhéanamh,
- na cuntais a ullmhú ar bhonn an ghnóthais leantaigh ach amháin i gcás go bhfuil sé míchuí talamh slán a dhéanamh de go leanfaidh sí ag feidhmiú, agus
- a lua cé acu a leanadh nó nár leanadh caighdeáin chuntasaíochta is infheidhme, faoi réir aon imeachtaí ábhartha atá mínithe agus nochta sna cuntais.

Bhí Oifig an Choimisinéara Cosanta Sonraí freagrach as taifid chuí chuntasaíochta a choinneáil, inar cuireadh a staid airgeadais in iúl le cruinneas réasúnta ag am ar bith agus lenar cuireadh ar a cumas a chinntiú gur chloígh na cuntais le mír 9 de Sceideal 2 a ghabhann leis na hAchtanna um Chosaint Sonraí, 1988 agus 2003. Ba é an Coimisinéir Cosanta Sonraí a bhí freagrach as cothabháil agus iomláine na faisnéise corparáidí agus airgeadais a bhí ar fáil ar shuíomh Gréasáin Oifig an Choimisinéara Cosanta Sonraí.

Bhí an Coimisinéir Cosanta Sonraí freagrach as plean bliantúil agus buiséad bliantúil na hOifige a cheadú agus rinneadh meastóireacht go rialta ag cruinnithe ar fud na tréimhse ar fheidhmíocht na hOifige i gcomparáid leis an bplean bliantúil agus leis an mbuiséad bliantúil. Bhí Oifig an Choimisinéara Cosanta Sonraí freagrach freisin as a sócmhainní a chosaint agus, dá bhrí sin, as bearta réasúnacha a dhéanamh chun calaois agus mírialtachtaí eile a chosc agus a aimsiú.

# RÁITEAS RIALACHAIS AGUS TUARASCÁIL AN CHOIMISINÉARA COSANTA SONRAÍ THAR CEANN AN CHOIMISIÚIN UM CHOSAINN SONRAÍ

## I LEITH OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

Measann Oifig an Choimisinéara Cosanta Sonraí go gcuirtear i láthair go cuí i gcuntais na hOifige feidhmíocht airgeadais agus staid airgeadais Oifig an Choimisinéara Cosanta Sonraí ag an 24 Bealtaine 2018.

### Struchtúr rialachais Oifig an Choimisinéara Cosanta Sonraí

Maidir le struchtúr rialachais Oifig an Choimisinéara Cosanta Sonraí, bhí Coiste Ardbhainistíochta ag an oifig, a chuimsigh an Coimisinéir Cosanta Sonraí agus cúigear Leas-Choimisinéirí. Ba é ról an Choiste Ardbhainistíochta maoirseacht a dhéanamh ar bhainistíocht chúigear agus rialachas cuí na hoifige ar aon dul leis na prionsabail atá leagtha amach sa Chód Cleachtais do Rialachas Comhlachtaí Stáit (2016). Áiríodh le téarmaí tagartha an Choiste Ardbhainistíochta ceannaireacht straitéiseach, bainistíocht agus maoirseacht na heagraíochta, faireachán a dhéanamh ar fheidhmíocht an lucht bainistíochta agus na foirne i gcomparáid le tosaíochtaí straitéiseacha agus gnó, cuspóirí straitéiseacha agus gnó, treo straitéiseach agus dúshláin na heagraíochta.

Bhí Oifig an Choimisinéara Cosanta Sonraí faoi shainchúram Choiste Iniúcháireachta Inmheánaí na Roinne Dlí agus Cirt agus Comhionannais. Le linn na tréimhse a chumhdaítear leis an Ráiteas Airgeadais seo, chuir Aonad Iniúcháireachta Inmheánaí na Roinne Dlí agus Cirt agus Comhionannais iniúchtaí i gcrích ar Oifig an Choimisinéara Cosanta Sonraí. Rinne Coiste Ardbhainistíochta na hoifige scrúdú orthu sin. Cuireadh iad faoi bhráid Choiste Iniúcháireachta na Roinne Dlí agus Cirt agus Comhionannais lena bplé freisin.

### Sceideal Freastail ar Chruinnithe an Choiste Ardbhainistíochta, Táillí agus Speansas

Tá sceideal freastail ar chruinnithe an Choiste don tréimhse ón 12 Eanáir 2018 go dtí an 24 Bealtaine 2018 leagtha amach thíos.

### An Coiste Ardbhainistíochta

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Helen Dixon	16/16
Anna Morgan	15/16
Dale Sunderland	16/16
Jennifer O'Sullivan	13/16
John O'Dwyer	14/16
Marita Kinsella	2/2

Níor íocadh aon táillí ná speansas leis an gCoiste Ardbhainistíochta i dtaca leis na cruinnithe a tionóladh suas go dtí an 24 Bealtaine 2018.

### Athruithe Príomhphearsanra

Ní dhearnadh aon athruithe príomhphearsanra sa tréimhse ón 1 Eanáir 2018 go dtí an 24 Bealtaine 2018.

**RÁITEAS RIALACHAIS AGUS TUARASCÁIL AN CHOIMISINÉARA COSANTA SONRAÍ  
THAR CEANN AN CHOIMISIÚIN UM CHOSAINT SONRAÍ**

**I LEITH OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ**

**An Nochtadh a Cheanglaítear leis an gCód Cleachtais do Rialachas Comhlachtaí Stáit (2016)**

Bhí Oifig an Choimisinéara Cosanta Sonraí freagrach as a chinntiú gur chomhlíon an Oifig ceanglais an Chóid Chleachtais do Rialachas Comhlachtaí Stáit (“an Cód”) arna fhoilsiú ag an Roinn Caiteachais Phoiblí agus Athchóirithe i mí Lúnasa 2016. Ceanglaítear an nochtadh seo a leanas leis an gCód:

**Miondealú ar Shochair Ghearrthéarmacha Fostaithe**

Déantar sochair ghearrthéarmacha fostaithe ar fiú níos mó ná €60,000 in aghaidh na bliana iad a chatagóiriú sna bandaí seo a leanas:

<b>Raon Ó</b>	<b>Go</b>	<b>Líon fostaithe 2018</b>
€ 60,000	€ 69,999	18
€ 70,000	€ 79,999	9
€ 80,000	€ 89,999	2
€ 90,000	€ 99,999	3
€ 100,000	€ 109,999	2
€ 110,000	€ 119,999	-
€ 120,000	€ 129,999	1

Tabhair faoi deara: Chun críocha an noichta seo, áirítear iad seo a leanas le sochair ghearrthéarmacha fostaithe a íocadh i leith seirbhísí a soláthraíodh le linn na tréimhse tuairiscithe: tuarastal; liúntais ragoibre; agus íocaíochtaí eile a rinneadh thar ceann an fhostaí. Ní áirítear ÁSPC ón bhfostóir leo, áfach.

**Costais Chomhairleachta**

Áirítear le costais chomhairleachta an costas ar chomhairle sheachtrach a chur ar an lucht bainistíochta. Ní áirítear leo an costas ar fheidhmeanna seachfhoinsithe ‘gnáthghnó’.

	<b>An tréimhse ón 1 Eanáir 2018 go dtí an 24 Bealtaine 2018</b>	<b>An 12 mhí go dtí an 31 Nollaig 2017</b>
	<b>€</b>	<b>€</b>
Comhairle dlí	2,498	71,615
Seirbhísí Comhairleacha Gnó (Clár Ullmhachta don Rialachán Ginearálta maidir le Cosaint Sonraí)	274,503	503,050
Caidreamh poiblí/margaíocht	40,524	53,616
Eile	-	71,082
<b>Costais chomhairleachta iomlána</b>	<b>317,525</b>	<b>699,363</b>



**RÁITEAS RIALACHAIS AGUS TUARASCÁIL AN CHOIMISINÉARA COSANTA SONRAÍ  
THAR CEANN AN CHOIMISIÚIN UM CHOSAINT SONRAÍ**

**I LEITH OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ**

**Costais Dlí agus Socraíochtaí**

Sa tábla thíos, tá miondealú tugtha ar na suimeanna a íocadh sa tréimhse tuairiscithe i dtaca le costais dlí, le socraíochtaí agus le himeachtaí réitigh agus eadrána a bhaineann le conarthaí le tríú páirtithe. Ní áirítear leis caiteachas a tabhaíodh ar an gcomhairle dlí ghinearálta a fuair Oifig an Choimisinéara Cosanta Sonraí. Tá an caiteachas sin ar áireamh sna costais Chomhairleachta thuas. Cé gur fostaíodh páirtithe dlí le linn na tréimhse, ba ag deireadh na bliana a réadaíodh na costais iomlána a bhí i gceist leo. Léireofar na costais sin sa ráiteas airgeadais ón gCoimisiún um Chosaint Sonraí don chuid eile den bhliain 2018, rud lena gcumhdófar an tréimhse ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018.

	<b>An tréimhse ón 1 Eanáir 2018 go dtí an 24 Bealtaine 2018</b>	<b>An 12 mhí go dtí an 31 Nollaig 2017</b>
	€	€
Táillí dlí - imeachtaí dlí	247,904	1,569,352
Costais dlí a aisghabhadh	(7,027)	(5,641)
Iomlán	<b>240,877</b>	<b>1,563,711</b>

**Caiteachas Taistil agus Cothaithe**

Is mar seo a leanas a chatagóirítear caiteachas taistil agus cothaithe:

	<b>An tréimhse ón 1 Eanáir 2018 go dtí an 24 Bealtaine 2018</b>	<b>An 12 mhí go dtí an 31 Nollaig 2017</b>
	€	€
Taisteal intíre		
- An Coimisinéir		210
- Fostaithe	9,435	33,237
Taisteal Idirnáisiúnta		
- An Coimisinéir	2,487	7,256
- Fostaithe	37,045	62,053
Iomlán	<b>48,967</b>	<b>102,756</b>

**Caiteachas Fáilteachais**

Níor tabhaíodh aon chaiteachas fáilteachais sa tréimhse ón 1 Eanáir 2018 go dtí an 24 Bealtaine 2018 (an 12 mhí go dtí an 31 Nollaig 2017: €0).

# RÁITEAS RIALACHAIS AGUS TUARASCÁIL AN CHOIMISINÉARA COSANTA SONRAÍ THAR CEANN AN CHOIMISIÚIN UM CHOSAINT SONRAÍ

## I LEITH OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

### Ráiteas faoi Chomhlíonadh

Chomhlíon Oifig an Choimisinéara Cosanta Sonraí ceanglais an Chóid Chleachtais do Rialachas Comhlachtaí Stáit arna fhoilsiú ag an Roinn Caiteachais Phoiblí agus Athchóirithe i mí Lúnasa 2016, gan na heisceachtaí seo a leanas a áireamh:

- Tá an struchtúr rialachais faoinar bunaíodh Oifig an Choimisinéara Cosanta Sonraí difriúil le struchtúr rialachais roinnt comhlachtaí eile stáit sa dóigh is nach bhfuil aon struchtúr Boird ann. I gcomhthéacs Oifig an Choimisinéara Cosanta Sonraí, thug an Coimisinéir agus na Leas-Choimisinéirí faoin ról mar Bhord, anuas ar na feidhmeanna feidhmiúcháin a chomhlíonadh. Ós rud é go raibh Oifig an Choimisinéara Cosanta Sonraí mar chuid den vóta Dlí agus Cirt, ba é Ard-Rúnaí na Roinne Dlí agus Cirt agus Comhionannais a chomhlíon feidhm an oifigigh chuntasáiochta.
- I Rannáin 7.2 agus 7.7 den Chód, tagraítear d'Aonad Iniúchóireachta Inmheánaí agus do Choiste Iniúchóireachta agus Riosca atá comhdhéanta go cuí a bheith ag Comhlacht Stáit. Ba é Aonad Iniúchóireachta Inmheánaí na Roinne Dlí agus Cirt agus Comhionannais, faoi mhaoirseacht Choiste Iniúchóireachta Vóta 24 (Dlí agus Ceart), a chomhlíon feidhm Iniúchóireachta Inmheánaí an Choimisinéara Cosanta Sonraí. Rinne Aonad Iniúchóireachta Inmheánaí na Roinne Dlí agus Cirt agus Comhionannais iniúchadh ar rialuithe airgeadais Oifig an Choimisinéara Cosanta Sonraí go luath sa bhliain 2018 agus rinne Coiste Ardbhainistíochta Oifig an Choimisinéara Cosanta Sonraí agus Coiste Iniúchóireachta na Roinne Dlí agus Cirt agus Comhionannais breithniú ar an tuarascáil iniúchóireachta ina leith ina dhiaidh sin. Níor sainaithníodh aon saincheisteanna suntasacha san iniúchadh. De bhreis air sin, bhí Oifig an Choimisinéara Cosanta Sonraí faoi réir iniúchadh bliantúil ag an Ard-Reachtaire Cuntas agus Ciste agus bhí a próiseas inmheánach bainistíochta riosca faoi mhaoirseacht ag an gCoiste Ardbhainistíochta, a ghníomhaigh mar Choiste Riosca don oifig freisin.
- Le Rannán 8.8 den Chód, ceanglaítear ar Chomhlacht Stáit Comhaontú Soláthar Feidhmíochta a chomhaontú lena mháthair-Roinn ábhartha. Ós rud é go raibh Oifig an Choimisinéara Cosanta Sonraí neamhspleách maidir le comhlíonadh a feidhmeanna faoi fhorálacha na nAchtanna um Chosaint Sonraí, 1988 agus 2003, ní raibh sí faoi réir Comhaontú Soláthar Feidhmíochta leis an Roinn Dlí agus Cirt agus Comhionannais. Ina ionad sin, bhí Comhaontú Dearbhaithe Rialachais (2017 - 2019) leis an Roinn Dlí agus Cirt agus Comhionannais i bhfeidhm ag Oifig an Choimisinéara Cosanta Sonraí. Leagadh amach sa Chomhaontú sin an creat leathan rialachais chorparáidigh ar laistigh de a d'oibrigh an Oifig agus inar sainíodh na príomhróil agus na príomhfhreagrachtaí a bhí mar bhonn agus thaca ag an gcaidreamh idir an Oifig agus an Roinn Dlí agus Cirt agus Comhionannais. Tá an Comhaontú Dearbhaithe Rialachais á thabhairt cothrom le dáta anois i bhfianaise bhunú an Choimisiúin nua um Chosaint Sonraí.

Sínithe thar ceann Oifig an Choimisinéara Cosanta Sonraí



Helen Dixon  
Coimisinéir  
An Coimisiún um Chosaint Sonraí

Dáta:

4<sup>th</sup> Feb 2019

## OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

### RÁITEAS FAOI RIALÚ INMHEÁNACH

#### I LEITH OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

##### **Raon Freagrachta**

Maidir le hOifig an Choimisinéara Cosanta Sonraí, aithním an fhreagracht as a chinntiú go ndearnadh córas éifeachtach rialaithe inmheánaigh a chothabháil agus a fheidhmiú. Agus an fhreagracht sin á comhlíonadh, tugtar aird ar cheanglais an Chóid Chleachtais do Rialachas Comhlachtaí Stáit (2016).

##### **Cuspóir an Chórais Rialaithe Inmheánaigh**

Bhí córas rialaithe inmheánaigh Oifig an Choimisinéara Cosanta Sonraí deartha chun riosca a choinneáil ar leibhéal inghlactha, seachas deireadh a chur leis. Dá bhrí sin, ní fhéadann an córas ach dearbhú réasúnach agus ní dearbhú iomlán a chur ar fáil go gcosnaítear sócmhainní, go n-údaráítear idirbhearta agus go dtaifeadtar iad go cuí agus go gcoisctear earráidí ábhartha agus mírialtachtaí nó go mbraitear iad ar bhealach tráthúil.

Bhí an córas rialaithe inmheánaigh sin, atá ag teacht leis an treoir arna heisiúint ag an Roinn Caiteachais Phoiblí agus Athchóirithe, i bhfeidhm in Oifig an Choimisinéara Cosanta Sonraí don tréimhse dar críoch an 24 Bealtaine 2018 agus suas go dtí an dáta a ceadaíodh na cuntais.

##### **Cumas le Riosca a Láimhseáil**

Thug Oifig an Choimisinéara Cosanta Sonraí tuairisc ar gach ní iniúchoireachta don Choiste Iniúchoireachta sa Roinn Dlí agus Cirt agus Comhionannais. Tháinig an Coiste Iniúchoireachta sa Roinn Dlí agus Cirt agus Comhionannais le chéile dhá uair sa tréimhse suas go dtí an 24 Bealtaine 2018. Ghníomhaigh Coiste Ardbhainistíochta Oifig an Choimisinéara Cosanta Sonraí mar Choiste Riosca don eagraíocht. D'fhreastail bainisteoirí sinsearacha ón oifig ar bhuanchrúinniú rialachais leis an Roinn Dlí agus Cirt agus Comhionannais sa bhliain 2018, ar lena linn a pléadh saincheisteanna iniúchoireachta agus riosca a bhaineann leis an oifig.

Le linn na tréimhse a chumhdaítear leis an Ráiteas Airgeadais seo, agus ar aon dul lena chlár bliantúil iniúchtaí, rinne Aonad Iniúchoireachta Inmheánaí na Roinne Dlí agus Cirt agus Comhionannais iniúchtaí ar rialuithe airgeadais agus ar rialuithe eile in Oifig an Choimisinéara Cosanta Sonraí.

Chuir foireann ardbhainistíochta Oifig an Choimisinéara Cosanta Sonraí beartas bainistíochta riosca chun feidhme, rud inar leagadh amach an fonn riosca a bhí uirthi agus na próisis bhainistíochta riosca a bhí i bhfeidhm aici agus inar sonraíodh na ról a bhí ag baill foirne agus na freagrachtaí a bhí orthu ó thaobh riosca de. Eisíodh an beartas chuig gach ball foirne a bhí ag obair de réir bheartais bhainistíochta riosca Oifig an Choimisinéara Cosanta Sonraí chun a mhíniú dóibh gur ghá an lucht bainistíochta a chur ar an eolas faoi rioscaí a bhí ag teacht chun cinn, laigí a rialú agus freagracht a ghlacadh as rioscaí agus rialuithe laistigh dá réimse oibre féin.

## OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

### RÁITEAS FAOI RIALÚ INMHEÁNACH

#### I LEITH OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

##### **Creat Riosca agus Rialaithe**

Chuir Oifig an Choimisinéara Cosanta Sonraí córas bainistíochta riosca chun feidhme, rud lenar sainathnódh agus lenar tuairiscíodh na príomhrioscaí a bhí ann agus na gníomhartha bainistíochta a bhí á ndéanamh chun dul i ngleic leis na rioscaí sin agus, a mhéid ab fhéidir é, chun na rioscaí sin a mhaolú.

Bhí clár rioscaí i bhfeidhm in Oifig an Choimisinéara Cosanta Sonraí, rud inar leagadh amach na príomhrioscaí a bhí roimh Oifig an Choimisinéara Cosanta Sonraí. Rinneadh na rioscaí sin a shainathint, a mheas agus a ghrádú bunaithe ar a shuntasáil a bhí siad. Rinne an fhoireann ardbhainistíochta an clár a athbhreithniú agus a thabhairt cothrom le dáta ar bhonn ráithiúil. Úsáideadh an toradh ar an obair sin chun acmhainní a phleanáil agus a leithdháileadh agus chun a chinntiú gur coinníodh rioscaí ar leibhéal inghlactha. Mionsonraíodh sa chlár rioscaí na rialuithe agus na gníomhartha a theastaigh chun maolú a dhéanamh ar rioscaí agus ar an bhfreagracht a leagadh ar bhaill foirme shonracha as rialuithe a oibriú.

Maidir le hOifig an Choimisinéara Cosanta Sonraí, deimhním go raibh timpeallacht rialaithe i bhfeidhm a raibh na gnéithe seo a leanas mar chuid di:

- taifeadadh nósanna imeachta le haghaidh gach príomhphróisis ghnó;
- sannadh freagrachtaí airgeadais ar leibhéal bainistíochta, agus cuntasacht chomhfhreagrach ag gabháil leo;
- bhí córas buiséadaithe cuí i bhfeidhm, rud lenar ghabh buiséad bliantúil a coinníodh faoi athbhreithniú ag an lucht ardbhainistíochta;
- bhí córais i bhfeidhm a raibh mar aidhm leo slándáil na gcóras teicneolaíochta faisnéise agus cumarsáide a chinntiú. Le linn na bliana 2018, ba í an Rannóg TFC sa Roinn Dlí agus Cirt agus Comhionannais a sholáthair seirbhísí TFC d'Oifig an Choimisinéara Cosanta Sonraí. Chuir an Rannóg ráiteas dearbhaithe ar fáil inar leagadh amach na próisis rialaithe a bhí i bhfeidhm sa bhliain 2018;
- bhí córais i bhfeidhm chun sócmhainní Oifig an Choimisinéara Cosanta Sonraí a chosaint. Níor tugadh aon chistiú deontais do ghníomhaireachtaí seachtracha;
- ba í an Oifig Náisiúnta um Sheirbhísí Comhroinnte a sholáthair seirbhísí Acmhainní Daonna agus seirbhísí Comhroinnte Párolla d'Oifig an Choimisinéara Cosanta Sonraí. Ba í an Oifig Náisiúnta um Sheirbhísí Comhroinnte a thug dearbhú bliantúil maidir leis na seirbhísí a soláthraíodh don Oifig agus iniúchadh iad faoi phróisis deimhniúcháin ISAE 3402.

##### **Faireachán agus Athbhreithniú Leanúnach**

Le linn na tréimhse a chumhdaítear leis an Ráiteas Airgeadais seo, cuireadh nósanna imeachta foirmiúla ar bun le haghaidh faireachán a dhéanamh ar phróisis rialaithe agus cuireadh easnaimh rialaithe in iúl go tráthúil dóibh sin a bhí freagrach as gníomhaíocht cheartaitheach a dhéanamh agus don lucht bainistíochta, nuair ab iomchuí. Deimhním go raibh na córais faireacháin seo a leanas i bhfeidhm in Oifig an Choimisinéara Cosanta Sonraí agus go bhfuil siad i bhfeidhm go fóill sa Choimisiún nua um Chosaint Sonraí:

- sainathnódh príomhrioscaí agus rialuithe gaolmhara agus cuireadh próisis i bhfeidhm chun faireachán a dhéanamh ar oibriú na bpríomhrialuithe sin agus chun aon easnaimh shainaitheanta a thuairisciú;
- rinne Aonad Iniúcháireachta Inmheánaí na Roinne Dlí agus Cirt agus Comhionannais iniúchadh bliantúil ar rialuithe airgeadais agus ar rialuithe eile;
- bunaíodh socruithe tuairiscithe ar gach leibhéal mar ar sannadh freagracht as bainistíocht airgeadais; agus
- déanann an lucht ardbhainistíochta athbhreithnithe rialta ar thuarascálacha tréimhsiúla agus bliantúla feidhmíochta agus airgeadais ina gcuirtear an fheidhmíocht iarbhir i gcomparáid leis an mbuiséad nó leis an bhfeidhmíocht thuartha.

**OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ**  
**RÁITEAS FAOI RIALÚ INMHEÁNACH**  
**I LEITH OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ**

**Soláthar**

Deimhním go raibh nósanna imeachta i bhfeidhm ag Oifig an Choimisinéara Cosanta Sonraí chun a chinntiú gur comhlíonadh na rialacha agus na treoirínte reatha maidir le soláthar. Deimhním freisin gur chomhlíon Oifig an Choimisinéara Cosanta Sonraí na nósanna imeachta sin le linn na tréimhse dar críoch an 24 Bealtaine 2018.

**Athbhreithniú ar Éifeachtacht**

Deimhním go raibh nósanna imeachta i bhfeidhm ag Oifig an Choimisinéara Cosanta Sonraí chun faireachán a dhéanamh ar éifeachtacht a nósanna imeachta bainistíochta riosca agus rialaithe. Obair na n-íniúcháirí inmheánacha agus seachtracha, an Choiste Iniúcháireachta sa Roinn Dlí agus Cirt agus Comhionannais agus an choiste ardbhainistíochta, rinne sí eolas d'fhaireachán agus athbhreithniú Oifig an Choimisinéara Cosanta Sonraí ar éifeachtacht an chórais um rialú inmheánach airgeadais. Bhí an lucht ardbhainistíochta laistigh d'Oifig an Choimisinéara Cosanta Sonraí freagrach as an gceart um rialú inmheánach airgeadais a fhorbairt agus a chothabháil.

Le linn na tréimhse dar críoch an 24 Bealtaine 2018, agus ag gníomhú dó faoi mhaoirseacht ag Coiste Iniúcháireachta Vóta 24 (Dlí agus Ceart) le haghaidh rialuithe inmheánacha agus maoirseacht a dhearbhu, ba é an t-aonad Iniúcháireachta Inmheánaí sa Roinn Dlí agus Cirt agus Comhionannais a chomhlíon feidhm Iniúcháireachta Inmheánaí Oifig an Choimisinéara Cosanta Sonraí.

Sínte thar ceann Oifig an Choimisinéara Cosanta Sonraí



Helen Dixon  
Coimisinéir  
An Coimisiún um Chosaint Sonraí

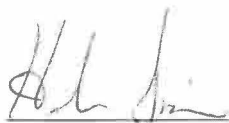
Dáta:

4<sup>th</sup> July 2017

**OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ**  
**CUNTAS FÁLTAS AGUS ÍOCAÍOCHTAÍ**  
**DON TRÉIMHSE ÓN 1 Eanáir go dtí an 24 Bealtaine 2018**

		An tréimhse ón 1 Eanáir 2018 go dtí an 24 Bealtaine 2018	An 12 mhí go dtí an 31 Nollaig 2017
	Nótaí	€	€
<b>Fáltais</b>			
Airgead ón Oireachtas	2	2,637,109	6,173,768
Táillí	3	208,346	754,739
		<u>2,845,455</u>	<u>6,928,507</u>
 <b>Íocaíochtaí</b>			
Costais Foirne	4	1,680,463	3,353,856
Costais Bhunaithe	6	275,225	444,503
Táillí Comhairleachta	7	558,402	2,333,688
Speansais Ilghnéitheacha	8	123,019	41,721
		<u>2,637,109</u>	<u>6,173,768</u>
Íocaíocht fáltas don tréimhse le Vóta Oifig an Aire Dlí agus Cirt agus Comhionannais		155,932	746,783
Fáltais atá iníoctha le Vóta Oifig an Aire Dlí agus Cirt agus Comhionannais		52,414	7,956
		<u>2,845,455</u>	<u>6,928,507</u>

Tá nótaí 1 go 14 mar chuid den chuntas seo.



Helen Dixon  
Coimisinéir

Dáta:

4<sup>th</sup> July 2019

## OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

### NÓTAÍ LEIS NA CUNTAIS DON TRÉIMHSE ÓN 1 Eanáir 2018 GO DTÍ AN 24 BEALTAINÉ 2018

#### 1. Beartais chuntasaíochta

Tá an bonn cuntasaíochta agus na beartais shuntasacha chuntasaíochta ar ghlac Oifig an Choimisinéara Cosanta Sonraí iad leagtha amach thíos. Cuireadh i bhfeidhm go comhsheasmhach iad ar fud na tréimhse agus don bhliain roimhe.

#### a) Faisnéis Ghinearálta

Cuireadh Oifig an Choimisinéara Cosanta Sonraí ar bun faoi na hAchtanna um Chosaint Sonraí, 1988 agus 2003. Tá a hoifigí lonnaithe ag 21 Cearnóg Mhic Liam, Baile Átha Cliath 2, agus ag Teach na Canálach, Bóthar an Stáisiúin, Cúil an tSúdaire, Co. Laoise. Ba é príomhfheidhm an Choimisinéara Cosanta Sonraí maoirseacht a dhéanamh ar chur chun feidhme na nAchtanna um Chosaint Sonraí, 1988 go 2003, a chinntiú gur comhlíonadh forálacha na nAchtanna, gearáin a imscrúdú, déileáil le sárúithe ar na hAchtanna, ullmhú cód cleachtais a spreagadh, clár a bhunú agus a chothabháil de na rialaitheoirí sonraí agus na próiseálaithe sonraí ar ceanglaíodh orthu clárú, agus cúnamh frithpháirteach a thabhairt d'údaráis eile chosanta sonraí.

#### b) Bonn an Ullmhúcháin

Ullmhaíodh na cuntais ar bhonn an ghnóthais leantaigh, faoi choinbhinsiún an chostais stairiúil. Tá na cuntais san fhoirm ar cheadaigh an tAire Dlí agus Cirt agus Comhionannais í le comhthoilíú an Aire Caiteachais Phoiblí agus Athchóirithe. Ullmhaíodh na cuntais in euro, arbh é airgeadra feidhmeach Oifig an Choimisinéara Cosanta Sonraí é. Ós rud é gur aistríodh na feidhmeanna, na baill foirne, an mhaoin, na cearta agus na dlíteanais chuig an gCoimisiún um Chosaint Sonraí ar bhonn 'gnáthghnó', ullmhaíodh na cuntais ar bhonn an ghnóthais leantaigh, faoi choinbhinsiún an chostais stairiúil.

#### c) Airgead ón Oireachtas

Is ionann an t-ioncam a aithnítear sna cuntais faoin teideal Deontais agus cistiú a tugadh d'Oifig an Choimisinéara Cosanta Sonraí trí Vóta na Roinne Dlí agus Cirt agus Comhionannais. Is í an Roinn a riarann íocaíocht na dtuarastal agus íocaíocht gach costais eile. Is ionann an méid a aithnítear mar ioncam agus an méid a tógadh ón Vóta chun na híocaíochtaí a rinneadh le linn na tréimhse a chistiú.

#### d) Ioncam Táillí / Táillí

Is ar bhonn fáltas airgid a thuairiscítear ioncam táillí. Aithnítear ioncam táillí clárúcháin tráth a fhaightear iarratas ar chlárú. Cuirtear ioncam táillí clárúcháin ar aghaidh chuig an Roinn Dlí agus Cirt agus Comhionannais. Déantar é a thaifeadadh mar leithreasáí i gcabhair i gcuntais na Roinne. Ba cheart a thabhairt faoi deara gur tharla sé, faoin Acht um Chosaint Sonraí, 2018, gur aisghaireadh an córas clárúcháin agus an córas íocaíochta táillí clárúcháin.

#### e) Airgeadraí Eachtracha

Déantar idirbhearta atá ainmnithe in airgeadraí eachtracha a aistriú go euro agus taifeadtar iad ag an ráta malairte atá i bhfeidhm ar dháta na n-idirbheart. Déantar sócmhainní agus dlíteanais airgid atá ainmnithe in airgeadraí eachtracha a aistriú go euro ag na rátaí malairte atá i bhfeidhm ar an dáta tuairiscithe nó ag rátaí conarthaí réamhcheannacháin, i gcás gurb ann do chonarthaí den sórt sin.

#### f) Aoisliúntas

Is státseirbhísigh iad na fostaithe de chuid Oifig an Choimisinéara Cosanta Sonraí. Is baill iad de scéim neamhchistithe sochair shainithe, rud a riarann an Roinn Caiteachais Phoiblí agus Athchóirithe é.

Rinneadh dlí den Acht um Pinsin na Seirbhíse Poiblí (Scéim Aonair agus Forálacha Eile), 2012, an 28 Iúil 2012. Tugadh isteach leis an Acht an leagan nua den Scéim Pinsean Seirbhíse Poiblí Aonair ("Scéim Aonair"), a bhfuil éifeacht léi ón 1 Eanáir 2013. Is baill den Scéim Aonair iad gach ball foirne nua in Oifig an Choimisinéara Cosanta Sonraí a chuaigh isteach san Earnáil Phoiblí den chéad uair an 1 Eanáir 2013 nó ina dhiaidh.

**OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ**  
**NÓTAÍ LEIS NA CUNTAIS**  
**DON TRÉIMHSE ÓN 1 Eanáir go dtí an 24 Bealtaine 2018**

**g) Faisnéis Fabhruithe**

I Nóta 9 leis na cuntais, tá faisnéis a bhaineann leis na torthaí airgeadais de chuid Oifig an Choimisinéara Cosanta Sonraí a ullmhaíodh ar bhonn fabhruithe.

	An tréimhse ón 1 Eanáir 2018 go dtí an 24 Bealtaine 2018	An 12 mhí go dtí an 31 Nollaig 2017
	€	€
<b>2 Airgead ón Oireachtas</b>		
An Roinn Dlí agus Cirt agus Comhionannais	<u>2,637,109</u>	<u>6,173,768</u>

Cistíodh Oifig an Choimisinéara Cosanta Sonraí ó Vóta na Roinne Dlí agus Cirt agus Comhionannais (Vóta 24) trí fho-mhírcheann A.6.

	An tréimhse ón 1 Eanáir 2018 go dtí an 24 Bealtaine 2018	An 12 mhí go dtí an 31 Nollaig 2017
	€	€
<b>3 Ioncam Táillí</b>		
Ioncam táillí clárúcháin a fuarthas	<u>208,346</u>	<u>754,739</u>

Ceanglaíodh ar eagraíochtaí a phróiseálann sonraí pearsanta clárú le hOifig an Choimisinéara Cosanta Sonraí. Íocadh táillí clárúcháin ar bhonn bliantúil.

	An tréimhse ón 1 Eanáir 2018 go dtí an 24 Bealtaine 2018	An 12 mhí go dtí an 31 Nollaig 2017
	€	€
<b>4 Costais Foirne agus Faisnéis Fostaithe</b>		
Pá agus Tuarastail	1,631,496	3,251,100
Taisteal agus Cothú	48,967	102,756
Costas Foirne Iomlán	<u>1,680,463</u>	<u>3,353,856</u>

Ba é 90 duine an meánlíon fostaithe a bhí ann le linn na tréimhse (2017: 75).



## OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

### NÓTAÍ LEIS NA CUNTAIS DON TRÉIMHSE ÓN 1 Eanáir 2018 GO DTÍ AN 24 BEALTAINE 2018

#### 4 Costais Foirne agus Faisnéis Fostaithe (ar lean)

Tógadh an Asbhaint a Bhaineann le Pinsean ar aon dul le ceanglais reachtúla. Asbhaineadh tobhach pinsin €64,072 sa tréimhse suas go dtí an 24 Bealtaine 2018 (2017: €120,111) agus choinnigh an Roinn Dí agus Cirt agus Comhionannais é.

Miondealú ar shochair fostaithe in aghaidh na bliana:

<b>Raon</b>		<b>Líon fostaithe</b>
<b>Ó</b>	<b>Go</b>	<b>2018</b>
€ 60,000	€ 69,999	18
€ 70,000	€ 79,999	9
€ 80,000	€ 89,999	2
€ 90,000	€ 99,999	3
€ 100,000	€ 109,999	2
€ 110,000	€ 119,999	-
€ 120,000	€ 129,999	1

#### 5 Luach Saothair an Choimisinéara Cosanta Sonraí

Is é seo a leanas an luach saothair a fuair an Coimisinéir sa tréimhse suas go dtí an 24 Bealtaine 2018:

	<b>An tréimhse ón 1 Eanáir 2018 go dtí an 24 Bealtaine 2018</b>	<b>An 12 mhí go dtí an 31 Nollaig 2017</b>
	<b>Tuarastal</b>	<b>Tuarastal</b>
	<b>€</b>	<b>€</b>
Helen Dixon	55,210	128,682

Ní bhfuair an Coimisinéir aon focaíochtaí a bhaineann le feidhmíocht ná aon sochar comhchineáil eile le linn na tréimhse.

Tá teidlíochtaí pinsin an Choimisinéara i gcomhréir leis na teidlíochtaí caighdeánacha i Scéim Aoisliúntais Sochair Shainithe na Státseirbhíse agus ní théann siad os a gcionn.

Sa tréimhse go dtí an 24 Bealtaine 2018, thabhaigh an Coimisinéir speansais taistil, aisfocaíochtaí san áireamh, arbh fhiú €2,487 iad (2017: €7,466).

OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

NÓTAÍ LEIS NA CUNTAIS

DON TRÉIMHSE ÓN 1 Eanáir 2018 GO DTÍ AN 24 BEALTAINÉ 2018

	An tréimhse ón 1 Eanáir 2018 go dtí an 24 Bealtaine 2018	An 12 mhí go dtí an 31 Nollaig 2017
<b>6 Costais Bhunaithe</b>	€	€
Breiseanna le sócmhainní seasta	23,887	90
Cothabháil trealaimh agus soláthairtí oifige	84,832	134,469
Cóiríocht	153,061	264,111
Costais teileachumarsáide	13,445	45,833
	<u>275,225</u>	<u>444,503</u>

	An tréimhse ón 1 Eanáir 2018 go dtí an 24 Bealtaine 2018	An 12 mhí go dtí an 31 Nollaig 2017
<b>7 Táillí Comhairleachta</b>	€	€
Comhairle dlí (de chineál ginearálta)	2,498	71,615
Táillí dlí - imeachtaí dlí	247,904	1,569,352
Costais dlí a aisghabhadh	(7,027)	(5,641)
Cumarsáid / Caidreamh Poiblí	40,524	124,230
Seirbhísí Comhairleacha Gnó	274,503	503,050
Eile		71,082
	<u>558,402</u>	<u>2,333,688</u>

	An tréimhse ón 1 Eanáir 2018 go dtí an 24 Bealtaine 2018	An 12 mhí go dtí an 31 Nollaig 2017
<b>8 Speansais Ilghnéitheacha</b>	€	€
Speansais aistriúcháin agus ateangaireachta	645	5,505
Seimineáir agus comhdhálacha	294	216
Speansais mhargaíochta agus mheán / feasacht ar an	95,182	2,053
Oiliúint agus forbairt foirne		631
Gearrtháin nuachtáin agus tréimhseacháin	927	1,176
Sólaistí Oifige	3,351	3,283
Ballraíocht de chomhlachtaí gairmiúla	270	485
Tuarascálacha agus foilseacháin / fógraíocht	19,561	19,873
Seirbhísí ar conradh		834
Speansais eile	2,789	7,665
	<u>123,019</u>	<u>41,721</u>

OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

NÓTAÍ LEIS NA CUNTAIS

DON TRÉIMHSE ÓN 1 Eanáir 2018 GO DTÍ AN 24 BEALTAINÉ 2018

9 Faisnéis Fabhruithe

(a) Sócmhainní Seasta	Trealamh TF	Trealamh Oifige	lomlán
	€	€	€
<b><u>Costas</u></b>			
Ag an 01 Eanáir 2018	44,263	11,099	55,362
Breiseanna don tréimhse Diúscairtí	22,663	1,224	23,887
Ag an 24 Bealtaine 2018	66,926	12,323	79,249
<b><u>Dímheas Carntha</u></b>			
Ag an 01 Eanáir 2018	43,447	9,139	52,586
Muirear dímheasa don tréimhse Diúscairtí	2,105	523	2,628
Ag an 24 Bealtaine 2018	45,552	9,662	55,214
<b><u>Glanluach Leabhar</u></b>			
Ag an 24 Bealtaine 2018	21,374	2,661	24,035
Ag an 31 Nollaig 2017	817	1,960	2,776
		<b>An tréimhse ón 1 Eanáir 2018 go dtí an 24 Bealtaine 2018</b>	<b>An 12 mhí go dtí an 31 Nollaig 2017</b>
		€	€
<b>(b) Costas Seirbhíse</b>			
Íocaíochtaí sa tréimhse	2,637,109		6,173,768
Fabhruithe tosaigh	(51,308)		(30,357)
Fabhruithe deiridh	54,646		51,308
Réamhíocaíochtaí tosaigh	32,054		1,882
Réamhíocaíochtaí deiridh	(20,056)		(32,054)
Iarmhéid stoic tosaigh	5,801		8,244
Iarmhéid stoic dheiridh	(5,000)		(5,801)
Breiseanna le sócmhainní seasta	(23,887)		(90)
Dímheas don tréimhse	2,628		2,212
Costas seirbhíse	2,631,987		6,169,112

**OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ**  
**NÓTAÍ LEIS NA CUNTAIS**  
**DON TRÉIMHSE ÓN 1 Eanáir 2018 go dtí an 24 Bealtaine 2018**

**10 Ceangaltais Léasa**

Rinne Oifig an Choimisinéara Cosanta Sonraí a hoifig i mBaile Átha Cliath a athlonnú go 21 Cearnóg Mhic Liam i mí Lúnasa 2016. Is áitreabh é sin a chuireann Oifig na nOibreacha Poiblí ar fáil saor in aisce.

Mar thoradh ar an ról leathnaithe a leagadh uirthi faoin Rialachán Ginearálta maidir le Cosaint Sonraí, sháraigh Oifig an Choimisinéara Cosanta Sonraí an spás uasta atá le fáil i gCearnóg Mhic Liam le linn na mblianta 2016 agus 2017. Toisc nach raibh Oifig na nOibreacha Poiblí in ann áitreabh oiriúnach a chur ar fáil chun freastal ar na riachtanais chóiríochta ghearrthéarmacha, d'áirithigh an Coimisinéir Cosanta Sonraí spás oifige breise chun srianta a mhaolú ina oifig i mBaile Átha Cliath. Chuaigh Oifig an Choimisinéara Cosanta Sonraí isteach i 'gComhaontú Oifige Seirbhísithe' ar feadh gearrthearma le Cúirt Regus, Bóthar Fhearchair, Baile Átha Cliath 2. Ba é €109,104 an costas ar an spás oifige sealadach breise i gCúirt Regus sa bhliain 2018 (€130,006 – 2017).

Le linn na tréimhse dar críoch an 24 Bealtaine 2018, leanadh leis an díospóireacht le hOifig na nOibreacha Poiblí chun teacht ar oifig bhuan nua i mBaile Átha Cliath. Ní mheastar go mbeidh a leithéid áitribh ar fáil roimh an mbliain 2020.

Tá an oifig i gCúil an tSúdaire lonnaithe ag Teach na Canálach, Bóthar an Stáisiúin, Cúil an tSúdaire, Co. Laoise. Cuireann Oifig na nOibreacha Poiblí an oifig sin ar fáil saor in aisce.

Ag an 24 Bealtaine 2018 agus ag an 31 Nollaig 2017, bhí Oifig an Choimisinéara Cosanta Sonraí faoi dhliteanas i leith na n-íosíocaíochtaí léasa amach anseo:

	<b>Ag an 24 Bealtaine 2018</b>	<b>Ag an 31 Nollaig 2017</b>
	€	€
Iníochta laistigh de bhliain amháin	109,104	130,006
Iníochta laistigh de thréimhse idir 2 bhliain agus 5 bliana		
Iníochta tar éis 5 bliana	109,104	130,006

## OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

### NÓTAÍ LEIS NA CUNTAIS DON TRÉIMHSE ÓN 1 Eanáir 2018 GO DTÍ AN 24 BEALTAINÉ 2018

#### 11 Ceangaltais Chaipitil

Ní raibh aon cheangaltais chaipitil ann ag an 24 Bealtaine 2018.

#### 12 Idirbhearta Páirtithe Gaolmhara / Nochtadh Leasa

Ba é a bhí i bpríomhphearsanra bainistíochta Oifig an Choimisinéara Cosanta Sonraí ná an Coimisinéir Cosanta Sonraí agus cúigear Leas-Choimisinéirí. B'ionann agus €267,087 (2017: €492,173) an cúiteamh iomlán a d'íoc Oifig an Choimisinéara Cosanta Sonraí le príomhphearsanra bainistíochta don tréimhse dar críoch an 24 Bealtaine 2018.

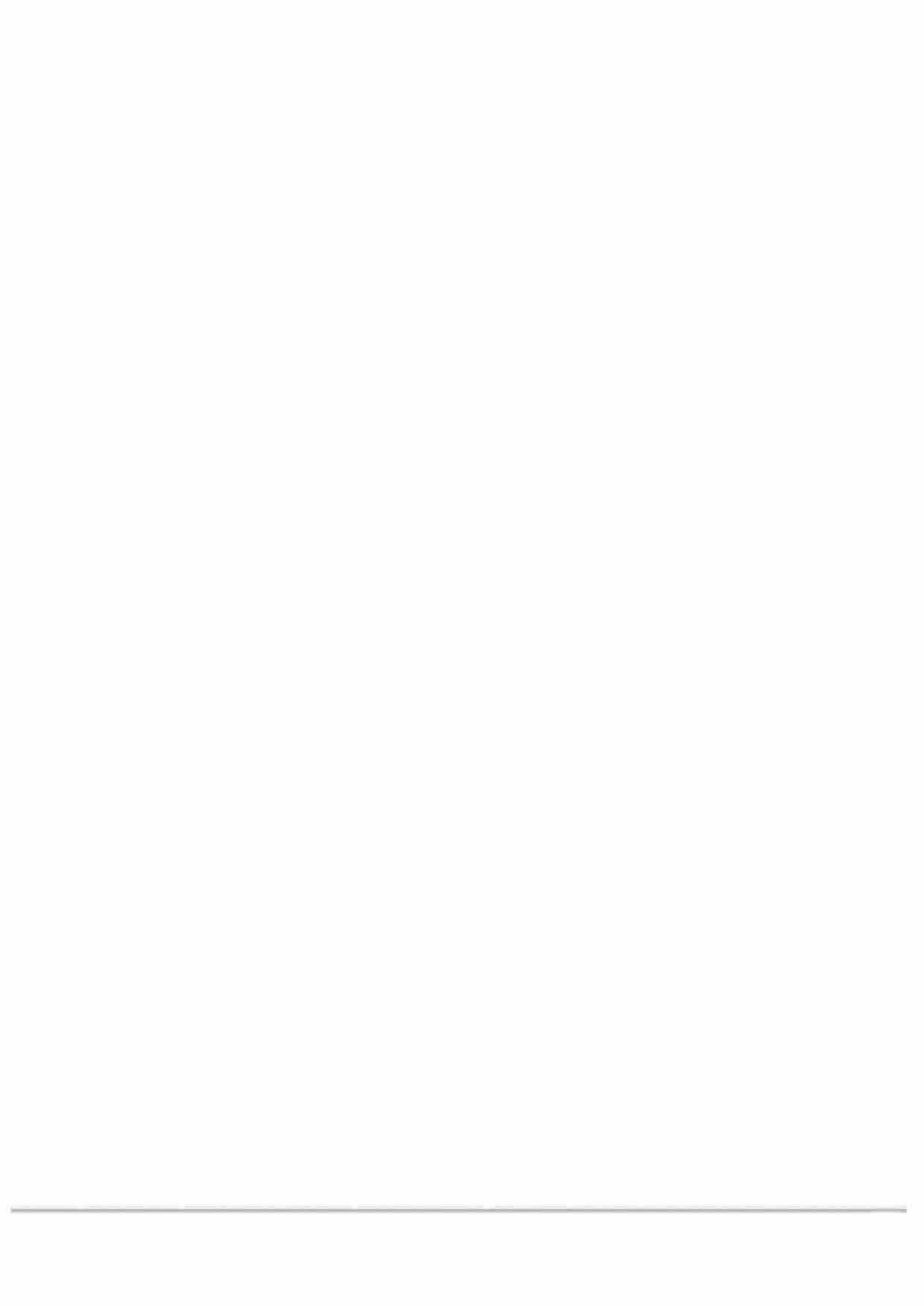
Chomhlíon Oifig an Choimisinéara Cosanta Sonraí an Cód Cleachtais do Rialachas Comhlachtaí Stáit arna eisiúint ag an Roinn Airgeadais maidir leis an nochtadh leasa ag an gCoimisiún agus ag comhaltaí/baill foirne an Choimisiúin. Tá nósanna imeachta foirmiúla i bhfeidhm chun a chinntiú go gcloítear le ceanglais an Chóid.

#### 13 Dlíteanais Theagmhasacha

Bhí Oifig an Choimisinéara Cosanta Sonraí ina páirtí i roinnt cásanna a bhí os comhair na gCúirteanna agus déileálfaidh an Coimisiún um Chosaint Sonraí leis na cásanna sin ar feadh na coda eile den bhliain 2018. Ní dhearnadh aon soláthar i leith na gcásanna sin sna cuntais seo. Meastar gur le dlíthíocht, seachas comhairle dlí, a bhainfidh formhór na gcostas dlí a thiocfaidh chun cinn sa chuid dheireanach den bhliain 2018. Ní dhéanann an Coimisiún um Chosaint Sonraí aon trácht ar dhlíthíocht atá ar siúl.

#### 14 Aistriú Feidhmeanna chuig an gCoimisiún um Chosaint Sonraí

Tháinig creat dlíthiúil nua um chosaint sonraí i bhfeidhm ar fud an Aontais Eorpaigh an 25 Bealtaine 2018. Ar an dáta sin, bunaíodh Coimisiún nua um Chosaint Sonraí leis an Acht um Chosaint Sonraí, 2018. Rinneadh sócmhainní, dlíteanais agus feidhmeanna uile Oifig an Choimisinéara Cosanta Sonraí a aistriú chuig an gCoimisiún um Chosaint Sonraí ar an dáta sin. De réir alt 66(1) den Acht um Chosaint Sonraí, 2018, is é an Coimisiún nua a d'ullmhaigh na cuntais deiridh seo ó Oifig an Choimisinéara Cosanta Sonraí don tréimhse ón 1 Eanáir 2018 go dtí an 24 Bealtaine 2018.





## Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas  
Office of the Data Protection Commissioner

### Opinion on the financial statements

I have audited the final financial statements of the Office of the Data Protection Commissioner for the period from 1 January 2018 to 24 May 2018 as required under the provisions of section 66 of the Data Protection Act 2018.

The financial statements comprise

- the account of receipts and payments
- the related notes, including a summary of significant accounting policies.

In my opinion,

- the financial statements properly present moneys received and expended by the Office of the Data Protection Commissioner for the period from 1 January 2018 to 24 May 2018.

### *Transfer of functions*

The Data Protection Commission was established on 25 May 2018 and the functions, staff, assets and liabilities of the Office of the Data Protection Commissioner transferred to the Data Protection Commission on that date.

### *Basis of opinion*

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Data Protection Commission and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Report on information other than the financial statements, and on other matters

The Office of the Data Protection Commissioner has presented certain other information together with the financial statements. This comprises the governance statement and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy  
Comptroller and Auditor General

10 July 2019

## Appendix to the report

### Responsibilities of the Office of the Data Protection Commissioner

The Commissioner is responsible for

- the preparation of the financial statements in the form prescribed in paragraph 9 of the second schedule to the Data Protection Acts 1988 and 2003
- ensuring that the financial statements properly present moneys received and expended in the period from 1 January 2018 to 24 May 2018 in accordance with the accounting policies set out in the financial statements
- ensuring the regularity of transactions, and
- such internal control as she determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Responsibilities of the Comptroller and Auditor General

I am required under section 66 of the Data Protection Act 2018 to audit the final financial statements of the Office of the Data Protection Commissioner.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

### Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the statement of internal financial control presented and, in doing so, consider whether the information therein is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact.

### Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I also report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.



**OFFICE OF THE DATA PROTECTION COMMISSIONER**

**ACCOUNT OF RECEIPTS AND PAYMENTS  
FOR THE PERIOD 1 JANUARY 2018 to 24 MAY 2018  
(Cessation accounts)**

OFFICE OF THE DATA PROTECTION COMMISSIONER

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OFFICE OF THE DATA PROTECTION COMMISSIONER  
CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL

# GOVERNANCE STATEMENT & REPORT OF THE COMMISSIONER FOR DATA PROTECTION ON BEHALF OF THE DATA PROTECTION COMMISSION

## IN RESPECT OF THE OFFICE OF THE DATA PROTECTION COMMISSIONER

### **Purpose of this Financial Statement**

A new data protection legal framework came into operation across the EU since the application of the GDPR on 25 May 2018. On that date, the Data Protection Act 2018 established a new Data Protection Commission (DPC) and transferred all of the functions of the Data Protection Commissioner to the new Commission. In addition to the transfer of functions, staff, property, rights and liabilities, including any future liabilities arising, also transferred to the Data Protection Commission.

The application of the EU General Data Protection Regulation from 25 May 2018 conferred on the new Data Protection Commission a significantly expanded role as a data protection authority and the new Commission is now a supervisory authority with an EU-wide remit. Section 66(1) of the Data Protection Act 2018 requires the new Data Protection Commission to prepare final accounts of the Office of the Data Protection Commissioner. In compliance with section 66(1), the new Commission has prepared these final accounts covering the period from 1 January to 24 May 2018.

Helen Dixon was appointed Data Protection Commissioner in September 2014 for a period of 5 years by Government in accordance with section 9(1) of the Data Protection Act 1988 as amended and in accordance with section 15(4) of the Data Protection Act 2018, on 25 May 2018 became the sole Commissioner for Data Protection of the new Data Protection Commission.

### **Governance**

The Office of the Data Protection Commissioner was established under the Data Protection Acts 1988 and 2003 and its functions were set out in Section 9 of the 1988 Act as amended.

The Office of the Data Protection Commissioner was independent in the performance of its functions and was accountable to the Minister for Department of Justice and Equality through a Governance Assurance Agreement. The Data Protection Commissioner ensured good governance and performed this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The regular day-to-day management, control and direction of the Office of the Data Protection Commissioner was the responsibility of the Data Protection Commissioner and the senior management team. These functions are now carried out by the Commissioner for Data Protection, supported by the senior management team, on behalf of the Commission.

### **Office of the Data Protection Commissioner Responsibilities**

Paragraph 9 of Schedule 2 to the Data Protection Acts 1988 and 2003 required the Data Protection Commissioner to keep, in such form as may be approved by the Minister for Department of Justice and Equality with consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of money received and expended by the office.

In preparing these accounts, the Office of the Data Protection Commissioner was required to–

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- prepare the accounts on the going concern basis unless it is inappropriate to presume that it will continue in operation, and
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.

The Office of the Data Protection Commissioner was responsible for keeping adequate accounting records which disclosed, with reasonable accuracy at any time, its financial position and enabled it to ensure that the accounts complied with paragraph 9 of Schedule 2 to the Data Protection Acts 1988 and 2003. The maintenance and integrity of the corporate and financial information on the Office of the Data Protection Commissioner's website was the responsibility of the Data Protection Commissioner.

The Data Protection Commissioner was responsible for approving the annual plan and budget of the office and evaluation of the performance of the Office by reference to the annual plan and budget was carried out regularly at meetings throughout the period. The Office of the Data Protection Commissioner was also responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# GOVERNANCE STATEMENT & REPORT OF THE COMMISSIONER FOR DATA PROTECTION ON BEHALF OF THE DATA PROTECTION COMMISSION

## IN RESPECT OF THE OFFICE OF THE DATA PROTECTION COMMISSIONER

The Office of the Data Protection Commissioner considers that the accounts of the Office properly present the financial performance and the financial position of the Office of the Data Protection Commissioner at 24<sup>th</sup> May 2018.

### Governance structure of the Office of the Data Protection Commissioner

In terms of the governance structure of the Office of the Data Protection Commissioner, the office had a Senior Management Committee (SMC) comprising the Data Protection Commissioner and five Deputy Commissioners. The role of the SMC was to oversee the proper management and governance of the office in line with the principles set out in the Code of Practice for the Governance of State Bodies (2016). The terms of reference of the Senior Management Committee included strategic leadership, management and oversight of the organisation, monitoring the performance of management and staff against the organisation's strategic and business priorities and objectives and strategic direction and challenges.

The Office of the Data Protection Commissioner came under the remit of the Department of Justice and Equality Internal Audit Committee. During the period covered by this Financial Statement, the Department of Justice and Equality Internal Audit Unit completed audits of the Office of the Data Protection Commissioner. These were examined by the office's SMC and were presented to and discussed by the Department of Justice and Equality Audit Committee.

### Schedule of Attendance at SMC Meetings, Fees and Expenses

A schedule of attendance at Committee meetings for the period 12 January 2018 to 24 May 2018 is set out below.

#### Senior Management Committee

---

Helen Dixon	16/16
Anna Morgan	15/16
Dale Sunderland	16/16
Jennifer O'Sullivan	13/16
John O'Dwyer	14/16
Marita Kinsella	2/2

No fees or expenses were paid to Senior Management Committee in respect of the meetings up to 24 May 2018.

### Key Personnel Changes

There were no changes to key personnel in the period from 1 January 2018 to 24 May 2018.

**GOVERNANCE STATEMENT & REPORT OF THE COMMISSIONER FOR DATA PROTECTION  
ON BEHALF OF THE DATA PROTECTION COMMISSION**

**IN RESPECT OF THE OFFICE OF THE DATA PROTECTION COMMISSIONER**

**Disclosures Required by Code of Practice for the Governance of State Bodies (2016)**

The Office of the Data Protection Commissioner was responsible for ensuring that the office complied with the requirements of the Code of Practice for the Governance of State Bodies ("the Code"), as published by the Department of Public Expenditure and Reform in August 2016. The following disclosures are required by the Code:

**Employee Short-Term Benefits Breakdown**

Employees' short-term benefits in excess of €60,000 per annum are categorised into the following bands:

Range From	-	To	Number of employees 2018
€ 60,000	-	€ 69,999	18
€ 70,000	-	€ 79,999	9
€ 80,000	-	€ 89,999	2
€ 90,000	-	€ 99,999	3
€ 100,000	-	€ 109,999	2
€ 110,000	-	€ 119,999	-
€ 120,000	-	€ 129,999	1

Note: For the purposes of this disclosure, short-term employee benefits in relation to services rendered during the reporting period include salary, overtime allowances and other payments made on behalf of the employee but exclude employer's PRSI.

**Consultancy Costs**

Consultancy costs include the cost of external advice to management and exclude outsourced 'business-as-usual' functions.

	Period from 1 January 2018 to 24 May 2018	12 Months to 31 December 2017
	€	€
Legal advice	2,498	71,615
Business Advisory Services (GDPR Preparedness Programme)	274,503	503,050
Public relations/marketing	40,524	53,616
Other	-	71,082
<b>Total consultancy costs</b>	<b>317,525</b>	<b>699,363</b>



**GOVERNANCE STATEMENT & REPORT OF THE COMMISSIONER FOR DATA PROTECTION  
ON BEHALF OF THE DATA PROTECTION COMMISSION**

**IN RESPECT OF THE OFFICE OF THE DATA PROTECTION COMMISSIONER**

**Legal Costs and Settlements**

The table below provides a breakdown of amounts paid in the reporting period in relation to legal costs, settlements and conciliation and arbitration proceedings relating to contracts with third parties. This does not include expenditure incurred in relation to general legal advice received by the Office of the Data Protection Commissioner, which is disclosed in Consultancy costs above. While services of legal parties were engaged during this period their costs were not fully realized until the end of the year. The Data Protection Commission's financial statement for the remainder of 2018, which will cover 25 May 2018 to 31 December 2018, will reflect these costs.

	<b>Period from 1 January 2018 to 24 May 2018</b>	<b>12 Months to 31 December 2017</b>
	€	€
Legal fees - legal proceedings	247,904	1,569,352
Legal costs recouped	(7,027)	(5,641)
<b>Total</b>	<b>240,877</b>	<b>1,563,711</b>

**Travel and Subsistence Expenditure**

Travel and subsistence expenditure is categorised as follows:

	<b>Period from 1 January 2018 to 24 May 2018</b>	<b>12 Months to 31 December 2017</b>
	€	€
Domestic		
- Commissioner	-	210
- Employees	9,435	33,237
International		
- Commissioner	2,487	7,256
- Employees	37,045	62,053
<b>Total</b>	<b>48,967</b>	<b>102,756</b>

**Hospitality Expenditure**

There was no hospitality expenditure incurred in the period 1 January 2018 to 24 May 2018 (12 Months to 31 December 2017: €0)

**GOVERNANCE STATEMENT & REPORT OF THE COMMISSIONER FOR DATA PROTECTION  
ON BEHALF OF THE DATA PROTECTION COMMISSION**

**IN RESPECT OF THE OFFICE OF THE DATA PROTECTION COMMISSIONER**

**Statement of Compliance**

The Office of the Data Protection Commissioner complied with the requirements of the Code of Practice for the Governance of State Bodies, as published by the Department of Public Expenditure and Reform in August 2016, with the following exceptions:

- The governance structure under which the Office of the Data Protection Commissioner was established differs from that of some other state bodies in that there is no Board structure. In the context of the Office of the Data Protection Commissioner, the Commissioner, with the Deputy Commissioners, undertook the role of a Board, in addition to performance of the executive functions. As the Office of the Data Protection Commissioner formed a part of the Justice vote, the accounting officer function was performed by the Secretary General at the Department of Justice and Equality.
- Sections 7.2 and 7.7 of the Code refer to a State Body having a properly constituted Internal Audit Unit and an Audit and Risk Committee. The Internal Audit function of the Office of the Data Protection Commissioner was carried out by the Department of Justice and Equality (DJE) Internal Audit under the oversight of the Audit Committee of Vote 24 (Justice). DJE Internal Audit Unit undertook an audit of the DPC's financial controls in early 2018 and the audit report was considered by the Senior Management Committee of the Office of the Data Protection Commissioner and the DJE Audit Committee. The audit did not identify any significant issues. In addition, the Office of the Data Protection Commissioner is subject to annual audit by the Comptroller and Auditor General and its internal risk management process was overseen by the Senior Management Committee which also acted as the Risk Committee for the office.
- Section 8.8 of the Code requires a State Body to agree a Performance Delivery Agreement with its relevant parent Department. As the Office of the Data Protection Commissioner was independent in the performance of its functions under the provisions of the Data Protection Acts 1988 and 2003, it was not subject to a Performance Delivery Agreement with the Department of Justice and Equality. Instead, the Office of the Data Protection Commissioner had a Governance Assurance Agreement (2017 – 2019) in place with the Department of Justice and Equality which set out the broad corporate governance framework within which the office operated and defined key roles and responsibilities which underpinned the relationship between the Office and the Department of Justice and Equality. The Governance Assurance Agreement is being updated in light of the establishment of the new Data Protection Commission.

Signed on behalf of the Office of the Data Protection Commissioner



Helén Dixon  
Commissioner  
Data Protection Commission

Date: 4<sup>th</sup> July 2019

## OFFICE OF THE DATA PROTECTION COMMISSIONER

### STATEMENT ON INTERNAL CONTROL

#### IN RESPECT OF THE OFFICE OF THE DATA PROTECTION COMMISSIONER

##### Scope of Responsibility

In respect of the Office of the Data Protection Commissioner, I acknowledge responsibility for ensuring that an effective system of internal control was maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

##### Purpose of the System of Internal Control

The system of internal control of the Office of the Data Protection Commissioner was designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore only provide reasonable and not absolute assurance that assets are safeguarded, transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or detected in a timely way.

This system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform was in place in the Office of the Data Protection Commissioner for the period ended 24 May 2018 and up to the date of approval of the accounts.

##### Capacity to Handle Risk

The Office of the Data Protection Commissioner reported on all audit matters to the Audit Committee in the Department of Justice and Equality. The Audit Committee in the Department of Justice and Equality met two times in the period to 24 May 2018. The Senior Management Committee of the Office of the Data Protection Commissioner acted as the Risk Committee for the organisation. Senior managers from the office attended a standing governance meeting with the Department of Justice and Equality in 2018 at which audit and risk issues relating to the office were discussed.

During the period covered by this Financial Statement, the Internal Audit Unit of the Department of Justice and Equality carried out audits on financial and other controls in the Office of the Data Protection Commissioner, in line with its annual programme of audits.

The Office of the Data Protection Commissioner's senior management team implemented a risk management policy, which set out its risk appetite, the risk management processes in place and details the roles and responsibilities of staff in relation to risk. The policy was issued to all staff working within Office of the Data Protection Commissioner's risk management policies, of the necessity to alert management of emerging risks and control weaknesses and to assume responsibility for risks and controls within their own area of work.

## OFFICE OF THE DATA PROTECTION COMMISSIONER

### STATEMENT ON INTERNAL CONTROL

#### IN RESPECT OF THE OFFICE OF THE DATA PROTECTION COMMISSIONER

##### Risk and Control Framework

The Office of the Data Protection Commissioner implemented a risk management system which identified and reported key risks and the management actions taken to address and, to the extent possible, to mitigate those risks.

A risk register was in place in the Office of the Data Protection Commissioner which identified the key risks facing the Office of the Data Protection Commissioner and these were identified, evaluated, and graded according to their significance. The register was reviewed and updated by the senior management team on a quarterly basis. The outcome of these assessments was used to plan and allocate resources to ensure risks were managed to an acceptable level. The risk register detailed the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

In respect of the Office of the Data Protection Commissioner, I confirm that a control environment containing the following elements was in place:

- procedures for all key business processes were documented;
- financial responsibilities were assigned at management level with corresponding accountability;
- an appropriate budgeting system was in place, with an annual budget which was kept under review by senior management;
- systems aimed at ensuring the security of the information and communication technology systems were in place. During 2018, the ICT division of the Department of Justice and Equality provided the Office of the Data Protection Commissioner with ICT services. DJE ICT Division provided an assurance statement outlining the control processes in place in 2018;
- systems were in place to safeguard the Office of the Data Protection Commissioner's assets. No grant funding to outside agencies occurred;
- The National Shared Services Office provided Human Resource and Payroll Shared services to the Office of the Data Protection Commissioner. The National Shared Services Office provides an annual assurance in respect of the services provided and are audited under the ISAE 3402 certification processes.

##### Ongoing Monitoring and Review

During the period covered by this Financial Statement, formal procedures were implemented for monitoring control processes, and control deficiencies were communicated to those responsible for taking corrective action and to management, where relevant, in a timely way. I confirm that the following monitoring systems were in place in respect of the Office of the Data Protection Commissioner and continue to be in place in the new Data Protection Commission:

- key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies;
- an annual audit of financial and other controls has been carried out by the Department of Justice and Equality's Internal Audit Unit;
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned; and
- regular reviews by senior management of periodic and annual performance and financial reports take place, which indicate performance against budgets/forecasts.

OFFICE OF THE DATA PROTECTION COMMISSIONER

STATEMENT ON INTERNAL CONTROL

IN RESPECT OF THE OFFICE OF THE DATA PROTECTION COMMISSIONER

**Procurement**

I confirm that procedures were in place in the Office of the Data Protection Commissioner to ensure compliance with current procurement rules and guidelines and that during the period ended 24 May 2018 the Office of the Data Protection Commissioner complied with those procedures.

**Review of Effectiveness**

I confirm that procedures were in place in the Office of the Data Protection Commissioner to monitor the effectiveness of its risk management and control procedures. The Office of the Data Protection Commissioner's monitoring and review of the effectiveness of the system of internal financial control was informed by the work of the internal and external auditors, the Audit Committee of the Department of Justice & Equality, and the senior management committee. The senior management within the Office of the Data Protection Commissioner is responsible for the development and maintenance of the internal financial control framework.

During the period ended 24 May 2018, the DPC's Internal Audit function was carried out by the Department of Justice and Equality (DJE) Internal Audit under the oversight of the Audit Committee of Vote 24 (Justice) for assurance to internal controls and oversight.

Signed on behalf of Office of the Data Protection Commissioner



Helen Dixon  
Commissioner  
Data Protection Commission

Date: 4<sup>th</sup> July 2019

OFFICE OF THE DATA PROTECTION COMMISSIONER

ACCOUNT OF RECEIPTS AND PAYMENTS  
FOR PERIOD FROM 1 JANUARY TO 24 MAY 2018

	Notes	Period from 1 January to 24 May 2018	12 months to 31 December 2017
		€	€
<b>Receipts</b>			
Monies provided by the Oireachtas	2	2,637,109	6,173,768
Fees	3	208,346	754,739
		<u>2,845,455</u>	<u>6,928,507</u>
<b>Payments</b>			
Staff Costs	4	1,680,463	3,353,856
Establishment Costs	6	275,225	444,503
Consultancy Fees	7	558,402	2,333,688
Miscellaneous Expenses	8	123,019	41,721
		<u>2,637,109</u>	<u>6,173,768</u>
Payment of receipts for the period to the Vote of the Office of the Minister for Justice and Equality		155,932	746,783
Receipts payable to the Vote of the Office of the Minister for Justice and Equality		52,414	7,956
		<u>2,845,455</u>	<u>6,928,507</u>

Notes 1 to 14 form part of this account.



Helen Dixon  
Commissioner

Date: 4<sup>th</sup> July 2019

## OFFICE OF THE DATA PROTECTION COMMISSIONER

### NOTES TO THE ACCOUNTS FOR PERIOD 1 JANUARY 2018 TO 24 MAY 2018

#### 1. Accounting policies

The basis of accounting and significant accounting policies adopted by the Office of Data Protection Commissioner are set out below. They have been applied consistently throughout the period and for the preceding year.

##### a) General Information

The Office of the Data Protection Commissioner was set up under the Data Protection Acts 1988 and 2003, with offices at 21 Fitzwilliam Square, Dublin 2 and Canal House, Station Road, Portarlinton, Co Laois. The primary function of the Data Protection Commissioner was to supervise the implementation of the Data Protection Acts 1988 to 2003, ensuring compliance with their provisions investigating complaints, dealing with contraventions of those Acts, encouraging the preparation of codes of practice, establishing and maintaining a register of data controllers and data processors who are required to register, and rendering mutual assistance to other data protection authorities.

##### b) Basis of Preparation

The accounts have been prepared on the going concern basis, under the historical cost convention. The accounts are in the form approved by the Minister for Justice and Equality with the concurrence of the Minister for Public Expenditure and Reform. The accounts are prepared in Euro which is the functional currency of the Office of the Data Protection Commissioner. As the transfer of functions, staff, property, rights and liabilities transferred to the Data Protection Commission on a business as usual basis, the accounts have been prepared on the going concern basis, under the historical cost convention

##### c) Monies provided by the Oireachtas

Income recognised in the accounts under Grants represents funding provided to the Office of the Data Protection Commissioner through the Vote of the Department of Justice and Equality. The Department administers the payment of salaries and all other costs and the amount recognised as income represents the recourse to the Vote to fund payments made during the period.

##### d) Fee Income / Fees

Fee income is reported on a cash receipts basis. Registration fee income is recognised upon receipt of an application of registration. Registration fee income is remitted to the Department of Justice and Equality. It is recorded as appropriations-in-aid in the Department's accounts. It should be noted that under the Data Protection Act 2018, the system of registration and payment of registration fees was repealed.

##### e) Foreign Currencies

Transactions denominated in foreign currencies are translated into euro and recorded at the rate of exchange ruling at the dates of transactions. Monetary assets and liabilities denominated in foreign currencies are translated into euro at the rates of exchange ruling at the reporting date or at forward purchase contract rates where such contracts exist.

##### f) Superannuation

The employees of the Office of the Data Protection Commissioner are civil servants and are members of a defined benefit scheme which is unfunded and is administered by the Department of Public Expenditure and Reform.

The Public Services (Single Scheme and Other Provisions) Act 2012 became law on the 28<sup>th</sup> July 2012 and introduced the new Single Public Service Scheme ("Single Scheme") which commenced with effect from 1<sup>st</sup> January 2013. All new staff members to the Office of the Data Protection Commissioner, who are new entrants to the Public Sector, on or after 1<sup>st</sup> January 2013 are members of the Single Scheme.

**OFFICE OF THE DATA PROTECTION COMMISSIONER**

**NOTES TO THE ACCOUNTS  
FOR PERIOD FROM 1 JANUARY TO 24 MAY 2018**

**g) Accruals Based Information**

Included in Note 9 to the accounts is information surrounding the financial results of the Office of the Data Protection Commissioner had the accounts been prepared on an accruals basis.

	Period from 1 January to 24 May 2018	12 Months to 31 December 2017
	€	€
<b>2 Monies provided by the Oireachtas</b>		
Department of Justice and Equality	2,637,109	6,173,768

The Office of the Data Protection Commissioner was funded from the Vote of the Department of Justice and Equality (Vote 24) through subhead A.6.

	Period from 1 January to 24 May 2018	12 Months to 31 December 2017
	€	€
<b>3 Fee Income</b>		
Registration fee income received	208,346	754,739

Organisations which process personal data were required to register with the Office of the Data Protection Commissioner. Registration fees were paid on an annual basis.

	Period from 1 January 2018 to 24 May 2018	12 Months to 31 December 2017
	€	€
<b>4 Staff Costs and Employee Information</b>		
Wages and Salaries	1,631,496	3,251,100
Travel and Subsistence	48,967	102,756
<b>Total Staff Cost</b>	<b>1,680,463</b>	<b>3,353,856</b>

The average number of employees during the period was 90 (2017: 75).



**OFFICE OF THE DATA PROTECTION COMMISSIONER**

**NOTES TO THE ACCOUNTS  
FOR PERIOD 1 JANUARY 2018 TO 24 MAY 2018**

**4 Staff Costs and Employee Information (continued)**

Pension Related Deduction was deducted in line with statutory requirements. €64,072 of pension levy has been deducted in the period to 24 May 2018 (2017: €120,111) and retained by the Department of Justice and Equality.

Employee benefits per annum breakdown:

Range From	To	Number of employees 2018
€ 60,000	- € 69,999	18
€ 70,000	- € 79,999	9
€ 80,000	- € 89,999	2
€ 90,000	- € 99,999	3
€ 100,000	- € 109,999	2
€ 110,000	- € 119,999	-
€ 120,000	- € 129,999	1

**5 Remuneration of Data Protection Commissioner**

The remuneration to the period 24 May 2018 of the Commissioner is as follows:

	Period from 1 January 2018 to 24 May 2018	12 Months to 31 December 2017
	Salary €	Salary €
Helen Dixon	55,210	128,682

The Commissioner did not receive any performance related payments or any other benefit in kind during the period.

Pension entitlements are in line with and do not extend beyond the standard entitlements in the Civil Service Defined Benefit Superannuation Scheme.

In the period to 24 May 2018, the Commissioner incurred travel expenses, including reimbursements of €2,487 (2017: €7,466).

OFFICE OF THE DATA PROTECTION COMMISSIONER

NOTES TO THE ACCOUNTS  
FOR PERIOD 1 JANUARY 2018 TO 24 MAY 2018

	Period from 1 January 2018 to 24 May 2018	12 Months to 31 December 2017
<b>6 Establishment Costs</b>	€	€
Fixed asset additions	23,887	90
Equipment maintenance and office supplies	84,832	134,469
Accommodation	153,061	264,111
Telecommunication costs	13,445	45,833
	<u>275,225</u>	<u>444,503</u>

	Period from 1 January 2018 to 24 May 2018	12 Months to 31 December 2017
<b>7 Consultancy Fees</b>	€	€
Legal advice (General)	2,498	71,615
Legal fees – legal proceedings	247,904	1,569,352
Legal costs recouped	(7,027)	(5,641)
Communications / Public Relations	40,524	124,230
Business Advisory Services	274,503	503,050
Other	-	71,082
	<u>558,402</u>	<u>2,333,688</u>

	Period from 1 January 2018 to 24 May 2018	12 Months to 31 December 2017
<b>8 Miscellaneous Expenses</b>	€	€
Translation and interpretation expenses	645	5,505
Seminars and conferences	294	216
Marketing and media expenses / GDPR awareness staff training and development	95,182	2,053
Newspaper cuttings and periodicals	-	631
Office Refreshments	927	1,176
Membership of professional bodies	3,351	3,283
Reports and publications / advertising	270	485
Contracted services	19,561	19,873
Other expenses	-	834
	<u>2,789</u>	<u>7,665</u>
	<u>123,019</u>	<u>41,721</u>

OFFICE OF THE DATA PROTECTION COMMISSIONER

NOTES TO THE ACCOUNTS  
FOR THE PERIOD 1 JANUARY 2018 TO 24 MAY 2018

9 Accruals Based Information

(a) Fixed Assets

**Cost**

At 01 January 2018

Additions for the period

Disposals

At 24 May 2018

	IT Equipment	Office Equipment	Total
	€	€	€
At 01 January 2018	44,263	11,099	55,362
Additions for the period	22,663	1,224	23,887
Disposals	-	-	-
At 24 May 2018	66,926	12,323	79,249

**Accumulated Depreciation**

At 01 January 2018

Depreciation charge for the period

Disposals

At 24 May 2018

At 01 January 2018	43,447	9,139	52,586
Depreciation charge for the period	2,105	523	2,628
Disposals	-	-	-
At 24 May 2018	45,552	9,662	55,214

**Net Book Value**

At 24 May 2018

At 31 December 2017

At 24 May 2018	21,374	2,661	24,035
At 31 December 2017	817	1,960	2,776

Period from 1  
January 2018  
to 24 May  
2018

12 Months to  
31 December  
2017

€

€

(b) Cost of Service

Payments in the period

Opening accruals

Closing accruals

Opening prepayments

Closing prepayments

Opening stock balance

Closing stock balance

Additions to fixed assets

Depreciation for the period

Cost of service

2,637,109

(51,308)

54,646

32,054

(20,056)

5,801

(5,000)

(23,887)

2,628

2,631,987

6,173,768

(30,357)

51,308

1,882

(32,054)

8,244

(5,801)

(90)

2,212

6,169,112

OFFICE OF THE DATA PROTECTION COMMISSIONER

NOTES TO THE ACCOUNTS  
FOR PERIOD 1 JANUARY 2018 TO 24 MAY 2018

10 Lease Commitments

The Office of the Data Protection Commissioner relocated its Dublin office to 21 Fitzwilliam Square in August 2016, which is provided free of charge by the Office of Public Works.

During 2016 and 2017 the Office of the Data Protection Commissioner exceeded the maximum capacity of Fitzwilliam Square in light of its enhanced role under GDPR. As the Office of Public Works was not in a position to provide a suitable premises to meet the short-term accommodation needs, DPC sourced additional office space to alleviate constraints in their Dublin office. The Office of the Data Protection Commissioner entered into a short term 'Serviced Office Agreement' with Regus Court, Harcourt Road, Dublin 2. The costs for additional temporary office space in Regus Court was €109,104 in 2018 (€130,006 – 2017).

During the period ended 24 May 2018, discussions continued with the Office of Public Works to identify a new permanent Dublin office. It is expected that such a premises may not be available before 2020.

The Portarlinton office is located at Canal House, Station Road, Portarlinton, Co. Laois. This office is provided free of charge by the Office of Public Works.

At 24 May 2018 and at 31 December 2017 the Office of the Data Protection Commissioner had the following future minimum lease payments:

	As at 24 May 2018 €	As at 31 December 2017 €
Payable within 1 year	109,104	130,006
Payable within 2 – 5 years	-	-
Payable after 5 years	-	-
	<hr/> 109,104	<hr/> 130,006

## OFFICE OF THE DATA PROTECTION COMMISSIONER

### NOTES TO THE ACCOUNTS FOR PERIOD 1 JANUARY 2018 TO 24 MAY 2018

#### 11 Capital Commitments

There were no capital commitments at 24<sup>th</sup> May 2018.

#### 12 Related Party Transactions/ Disclosure of Interests

Key management personnel in the Office of the Data Protection Commissioner consisted of the Data Protection Commissioner and five Deputy Commissioners. Total compensation paid to key management personnel by the Data Protection Commissioner's office for the period ended 24 May 2018 amounted to €267,087 (2017: €492,173).

The Office of the Data Protection Commissioner complied with the Code of Practice for the Governance of State Bodies issued by the Department of Finance in relation to the disclosure of interests by the Commission and members/staff of the Commission. Formal procedures exist to ensure adherence with the requirements of the Code.

#### 13 Contingent Liabilities

There are a number of cases before the Courts in which the Office of the Data Protection Commissioner was engaged and which will continue to be ongoing by the Data Protection Commission during the remainder of 2018. No provision has been made in these accounts for these cases. It is envisaged that the majority of legal costs arising in latter part of 2018 will relate to litigation rather than to legal advice. The DPC does not comment on ongoing litigation.

#### 14 Transfer of Functions to Data Protection Commission

A new data protection legal framework came into operation across the EU on 25 May 2015. On that date the Data Protection Act 2018 established a new Data Protection Commission. All the assets, liabilities and functions of the Office of the Data Protection Commissioner were transferred to the Data Protection Commission on that date. In compliance with section 66(1) of the Data Protection Act 2018 the new Commission has prepared these final accounts of the Office of the Data Protection Commissioner for the period 1 January 2018 to 24 May 2018.





## Ard-Reachtair Cuntas agus Ciste Comptroller and Auditor General

### Tuarascáil le cur faoi bhráid Thithe an Oireachtais

#### An Coimisiún um Chosaint Sonraí

#### Tuairim ar na ráitis airgeadais

Tá iniúchadh déanta agam ar ráitis airgeadais an Choimisiúin um Chosaint Sonraí don tréimhse ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018 mar a cheanglaítear faoi fhorálacha alt 23 den Acht um Chosaint Sonraí, 2018 (an tAcht).

Tá na ráitis airgeadais comhdhéanta díobh seo:

- an cuntas fáltas agus íocaíochtaí
- na nótaí gaolmhara, lena n-áirítear achoimre ar bheartais shuntasacha chuntasáíochta.

I mo thuairim,

- cuirtear i láthair go cuí sna ráitis airgeadais an t-airgead a fuair agus a chaith an Coimisiún um Chosaint Sonraí le linn na tréimhse ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018.

#### *Aistriú feidhmeanna agus bunú Vóta*

Bunaíodh an Coimisiún um Chosaint Sonraí an 25 Bealtaine 2018 agus rinneadh feidhmeanna, baill foirne, sócmhainní agus dliteanais Oifig an Choimisinéara Cosanta Sonraí a aistriú chuig an gCoimisiún um Chosaint Sonraí ar an dáta sin. Foráladh leis an Acht go sannfaí a vóta féin don Choimisiún um Chosaint Sonraí, agus táthar ag obair chun an méid sin a bhaint amach le héifeacht ó mhí Eanáir 2020.

#### *Bunús na tuairime*

Rinne mé m'iniúchadh ar na ráitis airgeadais de réir na gCaighdeán Idirnáisiúnta um Iniúchóireacht arna bhfógairt ag Eagraíocht Idirnáisiúnta na nUasfhoras Iniúchóireachta. Tá cur síos déanta san aguisín a ghabhann leis an tuarascáil seo ar na freagrachtaí atá orm faoi na caighdeáin sin. Táim neamhspleách ar an gCoimisiún um Chosaint Sonraí agus chomhlíon mé na freagrachtaí eitiúla eile atá orm de réir na gcaighdeán.

Creidim gur leor an fhianaise iniúchóireachta a fuair mé agus go bhfuil sí oiriúnach do bhunús a thabhairt le mo thuairim.

#### **Tuarascáil ar fhaisnéis seachas na ráitis airgeadais agus ar ábhair eile**

Chuir an Coimisiún um Chosaint Sonraí faisnéis áirithe eile i láthair i dteannta na ráiteas airgeadais. Cuimsíonn an fhaisnéis sin an ráiteas rialachais agus an ráiteas faoi rialú inmheánach. Tá cur síos déanta san aguisín a ghabhann leis an tuarascáil seo ar na freagrachtaí atá orm tuairisc a thabhairt ar fhaisnéis den sórt sin agus ar ábhair áirithe eile ar a dtuairiscím trí eisceacht.

Níl aon rud le tuairiscíú agam ina leith sin.

Seamus McCarthy  
An tArd-Reachtair Cuntas agus Ciste  
28 Lúnasa 2019

## Aguisín a ghabhann leis an tuarascáil

### Freagrachtaí an Choimisiúin um Chosaint Sonraí

Tá an Coimisiún freagrach as na nithe seo a leanas:

- na ráitis airgeadais a ullmhú san fhoirm a fhorordaítear faoi alt 23(1) den Acht um Chosaint Sonraí, 2018
- a chinntiú go gcuirtear i láthair go cuí sna ráitis airgeadais an t-airgead a fuarthas agus a caitheadh le linn na tréimhse ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018 de réir na mbeartas cuntasaióchta atá leagtha amach sna ráitis airgeadais
- rialtacht na n-idirbheart a chinntiú, agus
- cibé rialú inmheánach a mheasann sé a bheith riachtanach chun ráitis airgeadais a ullmhú atá saor ó mhíríteas ábhartha, bíodh calaóis nó earráid mar chúis leis.

### Freagrachtaí an Ard-Reachtaire Cuntas agus Ciste

Ceanglaítear orm faoi alt 23(2) den Acht um Chosaint Sonraí, 2018, ráitis airgeadais an Choimisiúin um Chosaint Sonraí a iniúchadh.

Tá sé mar chuspóir agam agus an t-iniúchadh á dhéanamh agam dearbhú réasúnach a fháil ar cé acu atá nó nach bhfuil na ráitis airgeadais ina n-íomláine saor ó mhíríteas ábhartha, bíodh calaóis nó earráid mar chúis leis. Is ionann dearbhú réasúnach agus leibhéal ard dearbhaithe. Mar sin féin, ní ráthaíonn sé gur i ngach cás ina bhfuil sé ann a aimseofar míráiteas ábhartha le linn iniúchadh a dhéantar de réir na gCaighdeán Idirnáisiúnta um Iniúcháireacht. Is féidir le míráitis teacht as calaóis nó earráid agus meastar iad a bheith ábhartha más amhlaidh ina n-aonar nó mar chomhiomlán go bhféadfaí a bheith ag súil go réasúnach go rachadh siad i bhfeidhm ar chinntí eacnamaíochta a dhéanann úsáideoirí ar bhonn na ráiteas airgeadais sin.

Mar chuid d'iniúchadh a dhéantar de réir na gCaighdeán Idirnáisiúnta um Iniúcháireacht, úsáidim breithiúnas gairmiúil agus coinním sceipteachas gairmiúil ar bun ar fud an iniúchta. Le linn déanamh amhlaidh,

- Déanaim sainaitheint agus measúnú ar na rioscaí a bhaineann le míráiteas ábhartha sna ráitis airgeadais de bharr calaíse nó earráide; ceapaim nósanna imeachta iniúcháireachta atá freagrúil do na rioscaí sin agus cuirim i bhfeidhm iad; agus faighim fianaise iniúchta is leor agus is cuí chun bonn a thabhairt do mo thuairim. Is airde an baol nach mbraithe míráiteas ábhartha de bharr calaíse ná de bharr earráide, toisc go bhféadfadh claonpháirteachas, brionnú, easnamh d'aon ghnó, mífhaisnéis nó sárú ar an rialú inmheánach a bheith i gcéist le calaóis.
- Gnóthaím tuiscint ar an rialú inmheánach a bhaineann leis an iniúchadh chun nósanna imeachta iniúcháireachta a cheapadh atá cuí sna cúinsí, seachas chun tuairim a chur in iúl ar a éifeachtaí atá na rialuithe inmheánacha.
- Déanaim meastóireacht ar a chuí atá na beartais chuntasaióchta a úsáideadh agus ar a réasúnaí atá na meastacháin chuntasaióchta agus an nochtadh gaolmhar.

Téim i dteagmháil leo sin a bhfuil freagrachtaí rialachais orthu maidir le raon feidhme agus uainiú beartaithe an iniúchta agus maidir le fionnachtana suntasacha iniúchta, lena n-áirítear aon easnaimh shuntasacha ar an rialú inmheánach a shainaitheint le linn m'iniúchta, i measc ábhair eile.

### Faisnéis seachas na ráitis airgeadais

Ní chumhdaíonn mo thuairim ar na ráitis airgeadais an fhaisnéis eile atá curtha i láthair sna ráitis airgeadais sin, agus ní chuirim aon chinneadh dearbhaithe in iúl ina leith.

I dtaca le m'iniúchadh ar na ráitis airgeadais, ceanglaítear orm faoi na Caighdeán Idirnáisiúnta um Iniúcháireacht an ráiteas faoi rialú inmheánach airgeadais a chuirtear i láthair a léamh agus, le linn déanamh amhlaidh, a bhreithniú cé acu is amhlaidh nó nach amhlaidh go bhfuil an fhaisnéis atá ann neamh-chomhsheasmhach go hábhartha leis na ráitis airgeadais nó le heolas a gnóthaíodh le linn an iniúchta nó go bhfuil an chuma uirthi ar shlí eile gur tugadh míráiteas ábhartha ina leith. Más rud é, bunaithe ar an obair atá déanta agam, go dtagaim ar an gconclúid go bhfuil míráiteas ábhartha ann i leith na faisnéise sin, ceanglaítear orm an fhíriscú a thuairisciú.

### Tuairiscíú ar ábhair eile

Déantar m'iniúchadh trí thagairt do na cúinsí speisialta a bhaineann le comhlachtaí Stáit maidir lena mbainistiú agus lena n-oibriú. Tuairiscím i gcás go sainaitheint ábhair ábhartha a bhaineann leis an dóigh ar cuireadh gnó poiblí i gcrích.

Féachaim le linn an iniúchta le fianaise a fháil ar rialtacht na n-idirbheart airgeadais. Tuairiscím i gcás go sainaitheint aon chásanna ábhartha nár caitheadh airgead poiblí do na críocha a bhí beartaithe iontu nó nach ndearnadh na hidirbhearta de réir na n-údarás a bhí á rialú iontu.

Tuairiscím trí eisceacht freisin i gcás gurb amhlaidh, i mo thuairimse,

- nach bhfuair mé an fhaisnéis agus na mínithe ar fad a theastaigh uaim do m'iniúchadh, nó
- nár leor na taifid chuntasaióchta chun mé a chumasú iniúchadh réidh cuí a dhéanamh ar na ráitis airgeadais, nó
- nach bhfuil na ráitis airgeadais ag teacht leis na taifid chuntasaióchta.





**An Coimisiún um  
Chosaint Sonraí  
Data Protection  
Commission**

**AN COIMISIÚN UM CHOSAINT SONRAÍ**

**CUNTAS FÁLTAS AGUS ÍOCAÍOCHTAÍ  
DON TRÉIMHSE ÓN 25 BEALTAINÉ 2018 GO DTÍ AN 31  
NOLLAIG 2018**

**AN COIMISIÚN UM CHOSAINT SONRAÍ**  
**CUNTAS FÁLTAS AGUS ÍOCAÍOCHTAÍ**  
**DON TRÉIMHSE ÓN 25 BEALTAINÉ 2018 GO DTÍ AN 31 NOLLAIG 2018**

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## AN COIMISIÚN UM CHOSAINT SONRAÍ

### FAISNÉIS GHINEARÁLTA

Oifigí:	Oifig Bhaile Átha Cliath: 21 Cearnóg Mhic Liam Baile Átha Cliath 2  Oifig Chúil an tSúdaire: Teach na Canálach Bóthar an Stáisiúin Cúil an tSúdaire Co. Laoise
Coimisinéir Cosanta Sonraí:	Helen Dixon Uas. - Coimisinéir
Leas-Choimisinéirí:	Anna Morgan Uas. - Ceann Gnóthaí Dlí An tUas. Dale Sunderland - Maoirseacht ar Chuideachtaí Innáisiúnta agus Teicneolaíocht, Réamhchomhairliúchán agus Teagmháil Jennifer O'Sullivan Uas. - Straitéis, Oibríochtaí agus Gnóthaí Idirnáisiúnta An tUas. John O'Dwyer - Sáruithe, Gearáin, Imscrúduithe agus Aistrithe Marita Kinsella Uas. - Gnóthaí Corparáideacha agus Freagairt Chéadlíne
Uimhir Theileafóin:	057 868 4800 0761 104 800 1890 252 231
Suíomh Gréasáin:	<a href="http://www.dataprotection.ie">www.dataprotection.ie</a>
Ríomhphost:	<a href="mailto:info@dataprotection.ie">info@dataprotection.ie</a>
Iniúchóir:	An tArd-Reachtair Cuntas agus Ciste 3A Sráid an Mhéara Uachtarach Baile Átha Cliath 1

**AN COIMISIÚN UM CHOSAINN SONRAÍ**  
**CUNTAS FÁLTAS AGUS ÍOCAÍOCHTAÍ**  
**DON TRÉIMHSE ÓN 25 BEALTAINE 2018 GO DTÍ AN 31 NOLLAIG 2018**  
**DEIMHNIÚ AN ARD-REACHTAIRE CUNTAS AGUS CISTE**  
**(LE CUR ISTEACH AR CHUR I gCRÍCH AN INIÚCHTA)**

## AN COIMISIÚN UM CHOSAINT SONRAÍ

### RÁITEAS RIALACHAIS AGUS TUARASCÁIL AN CHOIMISIÚIN

#### Rialachas

Tháinig creat dlíthiúil nua um chosaint sonraí i bhfeidhm ar fud an Aontais Eorpaigh tráth theacht i bhfeidhm an Rialacháin Ghinearálta maidir le Cosaint Sonraí an 25 Bealtaine 2018. Ar an dáta sin, ba leis an Acht um Chosaint Sonraí, 2018, a bunaíodh Coimisiún nua um Chosaint Sonraí agus a aistríodh feidhmeanna, baill foirne, sócmhainní agus dlíteanais uile Oifig an Choimisinéara Cosanta Sonraí chuig an gCoimisiún um Chosaint Sonraí. Is é seo an chéad ráiteas airgeadais ón gcomhlacht nua. Chun críocha faisnéise, tugtar figiúirí comparáideacha ó chuntais scoir an chomhlachta a bhí ann roimhe. De bhreis air sin, le cur i bhfeidhm Rialachán Ginearálta an Aontais Eorpaigh maidir le Cosaint Sonraí ón 25 Bealtaine 2018, tugadh ról i bhfad níos mó don Choimisiún nua um Chosaint Sonraí mar údarás cosanta sonraí agus is ionann an Coimisiún nua anois agus údarás maoirseachta a bhfuil sainchúram ar fud an Aontais Eorpaigh air.

Tá an Coimisiún um Chosaint Sonraí neamhspleách maidir le comhlíonadh a fheidhmeanna agus tá sé cuntasach don Roinn Dlí agus Cirt agus Comhionannais trí Chomhaontú Dearbhaithe Rialachais. Chinntigh an Coimisiún um Chosaint Sonraí dea-rialachas agus chomhlíon sé an cúram sin trí chuspóirí agus spriocanna straitéiseacha a leagan síos agus trí chinntí straitéiseacha a dhéanamh ar gach saincheist thábhachtach ghnó. Ag gníomhú di thar ceann an Choimisiúin, is ar an gCoimisinéir Cosanta Sonraí, le tacaíocht ón bhfoireann ardbhainistíochta, atá an fhreagracht as an gCoimisiún um Chosaint Sonraí a bhainistiú, a rialú agus a threorú ar bhonn laethúil. Foráladh leis an Acht um Chosaint Sonraí, 2018, go sanntaí a vóta féin don Choimisiún um Chosaint Sonraí. Tá an Coimisiún ag obair chun an méid sin a bhaint amach le héifeacht ón 1 Eanáir 2020.

#### Freagrachtaí an Choimisiúin um Chosaint Sonraí

Ceanglaítear le halt 23 den Acht um Chosaint Sonraí, 2018, ar an gCoimisiún um Chosaint Sonraí na cuntais go léir is cuí agus is gnách ar an airgead go léir a fuair an Coimisiún agus a chaith sé a choimeád i cibé foirm a cheadaigh an tAire Dlí agus Cirt agus Comhionannais, le toiliú an Aire Caiteachais Phoiblí agus Athchóirithe.

Le linn na cuntais sin a ullmhú, ceanglaítear ar an gCoimisiún um Chosaint Sonraí-

- beartais oiriúnacha chuntasaíochta a roghnú agus iad a chur i bhfeidhm go comhsheasmhach,
- breithiúnais agus meastacháin atá réasúnta agus stuama a dhéanamh,
- na cuntais a ullmhú ar bhonn an ghnóthais leantaigh ach amháin i gcás go bhfuil sé míchuí talamh slán a dhéanamh de go leanfaidh sé ag feidhmiú, agus
- a lua cé acu a leanadh nó nár leanadh caighdeáin chuntasaíochta is infheidhme, faoi réir aon imeachtaí ábhartha atá mínithe agus nochta sna cuntais.

Tá an Coimisiún um Chosaint Sonraí freagrach as taifid chúí chuntasaíochta a choinneáil, ina gcuirtear a staid airgeadais in iúl le cruinneas réasúnta ag am ar bith agus lena gcuirtear ar a chumas a chinntiú go n-ullmhaítear na cuntais de réir alt 23 den Acht um Chosaint Sonraí, 2018. Is é an Coimisiún um Chosaint Sonraí atá freagrach as cothabháil agus iomláine na faisnéise corparáidí agus airgeadais atá ar fáil ar shuíomh Gréasáin an Choimisiúin um Chosaint Sonraí.

Tá an Coimisiún um Chosaint Sonraí freagrach as plean bliantúil agus buiséad bliantúil an Choimisiúin a cheadú agus déantar meastóireacht go rialta ag cruinnithe ar fud na tréimhse ar fheidhmíocht an Choimisiúin i gcomparáid leis an bplean bliantúil agus leis an mbuiséad bliantúil. Tá an Coimisiún um Chosaint Sonraí freagrach chomh maith as a shócmhainní a chosaint agus as bearta réasúnta a dhéanamh chun calaois agus mírialtachtaí eile a chosc agus a bhrath.

## AN COIMISIÚN UM CHOSAINT SONRAÍ

### RÁITEAS RIALACHAIS AGUS TUARASCÁIL AN CHOIMISIÚIN

Measann an Coimisiún um Chosaint Sonraí go léirítear go cuí i gcuntais an Choimisiúin um Chosaint Sonraí feidhmíocht airgeadais agus staid airgeadais an Choimisiúin um Chosaint Sonraí ag an 31 Nollaig 2018.

#### **Struchtúr rialachais an Choimisiúin um Chosaint Sonraí**

Cheap an Rialtas Helen Dixon mar Choimisinéir Cosanta Sonraí i mí Mheán Fómhair 2014 ar feadh tréimhse 5 bliana de réir alt 9(1) den Acht um Chosaint Sonraí, 1988, arna leasú. De réir alt 15(4) den Acht um Chosaint Sonraí, 2018, rinneadh an Choimisinéir Cosanta Sonraí ar an gCoimisiún nua um Chosaint Sonraí di an 25 Bealtaine 2018.

Maidir le struchtúr rialachais an Choimisiúin, tá Coiste Ardbhainistíochta aige, a chuimsíonn an Choimisinéir Cosanta Sonraí agus cúigear Leas-Choimisinéirí. Is é ról an Choiste Ardbhainistíochta maoirseacht a dhéanamh ar bhainistíocht chúí agus rialachas cuí an Choimisiúin um Chosaint Sonraí ar aon dul leis na prionsabail atá leagtha amach sa Chód Cleachtais do Rialachas Comhlachtaí Stáit (2016). Áirítear le téarmaí tagartha an Choiste Ardbhainistíochta ceannaireacht straitéiseach, bainistíocht agus maoirseacht na heagraíochta, faireachán a dhéanamh ar fheidhmíocht an lucht bainistíochta agus na foirne i gcomparáid le tosaíochtaí straitéiseacha agus gnó, cuspóirí straitéiseacha agus gnó, treo straitéiseach agus dúshlán na heagraíochta.

Le linn na tréimhse a chumhdaítear leis an Ráiteas Airgeadais seo, bhí an Coimisiún um Chosaint Sonraí faoi shainchúram Choiste Iniúchóireachta Inmheánaí na Roinne Dlí agus Cirt agus Comhionannais. Chuir Aonad Iniúchóireachta Inmheánaí na Roinne Dlí agus Cirt agus Comhionannais iniúchadh i gcrích ar an gCoimisiún um Chosaint Sonraí le linn na bliana 2018. Rinne Coiste Ardbhainistíochta an Choimisiúin scrúdú ar an tuarascáil ina leith. Cuireadh í faoi bhráid Choiste Iniúchóireachta na Roinne Dlí agus Cirt agus Comhionannais lena plé freisin.

#### **Sceideal Freastail, Táillí agus Speansas**

Tá sceideal freastail ar chruinnithe an Choiste sa tréimhse ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018 leagtha amach thíos, lena n-áirítear na táillí agus na speansas a fuair gach comhalta:

#### **An Coiste Ardbhainistíochta**

##### **Cruinnithe a tionóladh**

<b>8</b>	
Helen Dixon	8/8
Anna Morgan	6/8
Dale Sunderland	7/8
Jennifer O'Sullivan	4/8
John O'Dwyer	8/8
Marita Kinsella	8/8

Níor íocadh aon táillí ná speansas leis an gCoiste Ardbhainistíochta i dtaca le cruinnithe a tionóladh ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018.

#### **Athruithe Príomhphearsanra**

Ní dhearnadh aon athruithe príomhphearsanra sa tréimhse ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018.

**AN COIMISIÚN UM CHOSAINT SONRAÍ**  
**RÁITEAS RIALACHAIS AGUS TUARASCÁIL AN CHOIMISIÚIN**

**An Nochtadh a Cheanglaítear leis an gCód Cleachtais do Rialachas Comhlachtaí Stáit (2016)**

Ag gníomhú di thar ceann an Choimisiúin, tá an Coimisinéir Cosanta Sonraí freagrach as a chinntiú go gcomhlíonann an Coimisiún um Chosaint Sonraí ceanglais an Chóid Chleachtais do Rialachas Comhlachtaí Stáit (“an Cód”) arna fhoilsiú ag an Roinn Caiteachais Phoiblí agus Athchóirithe i mí Lúnasa 2016. Ceanglaítear an nochtadh seo a leanas leis an gCód:

**Miondealú ar Shochair Ghearrthéarmacha Fostaithe**

Déantar sochair gearrthéarmacha fostaithe ar fiú níos mó ná €60,000 in aghaidh na bliana iad a chatagóiriú sna bandaí seo a leanas:

<b>Raon</b>		<b>Líon fostaithe</b>
<b>Ó</b>	<b>Go</b>	<b>2018</b>
€ 60,000	- € 69,999	18
€ 70,000	- € 79,999	9
€ 80,000	- € 89,999	2
€ 90,000	- € 99,999	3
€ 100,000	- € 109,999	2
€ 110,000	- € 119,999	-
€ 120,000	- € 129,999	-
€ 130,000	- € 139,999	1

**Costais Chomhairleachta**

Áirítear le costais chomhairleachta an costas ar chomhairle sheachtrach a chur ar an lucht bainistíochta. Ní áirítear leo an costas ar fheidhmeanna seachfhoinsithe ‘gnáthghnó’.

	<b>An tréimhse ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018</b>	<b>An tréimhse ón 1 Eanáir 2018 go dtí an 24 Bealtaine 2018</b>
	€	€
Comhairle dlí	18,033	2,498
Seirbhísí Comhairleacha Gnó	260,319	274,503
Caidreamh poiblí/margaíocht	<u>33,739</u>	<u>40,524</u>
Iomlán	<u>312,091</u>	<u>317,525</u>

**AN COIMISIÚN UM CHOSAINN SONRAÍ**  
**RÁITEAS RIALACHAIS AGUS TUARASCÁIL AN CHOIMISIÚIN**

**Costais Díl agus Socraíochtaí**

Sa tábla thíos, tá miondealú tugtha ar na méideanna a íocadh sa tréimhse tuairiscithe i dtaca le costais díl, le socraíochtaí agus le himeachtaí réitigh agus eadrána a bhaineann le conarthaí le tríú páirtithe. Ní áirítear leis caiteachas a tabhaíodh ar an gcomhairle díl ghinearálta a fuair an Coimisiún um Chosaint Sonraí. Tá an caiteachas sin ar áireamh sna costais Chomhairleachta thuas.

	<b>An tréimhse ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018</b>	<b>An tréimhse ón 1 Eanáir 2018 go dtí an 24 Bealtaine 2018</b>
	€	€
Táillí díl - imeachtaí díl	380,916	247,904
Costais díl a dámhadh in aghaidh an Choimisiúin	445,401	-
Costais díl a aisghabhadh	(6,482)	(7,027)
<b>Iomlán</b>	<b>819,835</b>	<b>240,877</b>

**Caiteachas Taistil agus Cothaithe**

Is mar seo a leanas a chatagóirítear caiteachas taistil agus cothaithe:

	<b>An tréimhse ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018</b>	<b>An tréimhse ón 1 Eanáir 2018 go dtí an 24 Bealtaine 2018</b>
	€	€
<b>Taisteal intíre</b>		
- An Coimisinéir	-	-
- Fostaithe	17,040	9,435
<b>Taisteal idirnáisiúnta</b>		
- An Coimisinéir	8,861	2,487
- Fostaithe	51,345	37,045
<b>Iomlán</b>	<b>77,246</b>	<b>48,967</b>

**Caiteachas Fáilteachais**

Níor tabhaíodh aon chaiteachas fáilteachais sa tréimhse ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018.



## AN COIMISIÚN UM CHOSAINT SONRAÍ

### RÁITEAS RIALACHAIS AGUS TUARASCÁIL AN CHOIMISIÚIN

#### Ráiteas faoi Chomhlíonadh

Chomhlíon an Coimisiún um Chosaint Sonraí ceanglais an Chóid Chleachtais do Rialachas Comhlachtaí Stáit arna fhoilsiú ag an Roinn Caiteachais Phoiblí agus Athchóirithe i mí Lúnasa 2016, gan na heisceachtaí seo a leanas a áireamh:

- Tá an struchtúr rialachais faoinar bunaíodh an Coimisiún um Chosaint Sonraí difriúil le struchtúr rialachais roinnt comhlachtaí eile stáit sa dóigh is nach bhfuil aon struchtúr Boird ann. I gcomhthéacs an Choimisiúin um Chosaint Sonraí, thug an Coimisinéir aonair agus na Leas-Choimisinéirí faoin ról mar Bhord, anuas ar na feidhmeanna feidhmiúcháin a chomhlíonadh.
- I Rannáin 7.2 agus 7.7 den Chód, tagraítear d'Aonad Iniúchóireachta Inmheánaí agus do Choiste Iniúchóireachta agus Riosca atá comhdhéanta go cuí a bheith ag Comhlacht Stáit. Ba é Aonad Iniúchóireachta Inmheánaí na Roinne Dlí agus Cirt agus Comhionannais, faoi mhaoirseacht Choiste Iniúchóireachta Vóta 24 (Dlí agus Ceart), a chomhlíon feidhm Iniúchóireachta Inmheánaí an Choimisiúin um Chosaint Sonraí. Tá an Coimisiún um Chosaint Sonraí faoi réir iniúchadh inmheánach bliantúil ag Aonad Iniúchóireachta Inmheánaí na Roinne Dlí agus Cirt agus Comhionannais, ar lena linn a fhéachtar ar na rialuithe airgeadais atá i bhfeidhm ag an gCoimisiún um Chosaint Sonraí. Déanann Coiste Ard bhainistíochta an Choimisiúin um Chosaint Sonraí agus Coiste Iniúchóireachta na Roinne Dlí agus Cirt agus Comhionannais breithniú ar an tuarascáil iniúchta ina dhiaidh sin. De bhreis air sin, tá an Coimisiún um Chosaint Sonraí faoi réir iniúchadh bliantúil ag an Ard-Reachtair Cuntas agus Ciste agus bhí a phróiseas inmheánach bainistíochta riosca faoi mhaoirseacht ag an gCoiste Ard bhainistíochta, a ghníomhaigh mar Choiste Riosca don oifig freisin.
- Le Rannán 8.8 den Chód, ceanglaítear ar Chomhlacht Stáit Comhaontú Soláthar Feidhmíochta a chomhaontú lena mháthair-Roinn ábhartha. Ós rud é go raibh an Coimisiún um Chosaint Sonraí neamhspleách maidir le comhlíonadh a fheidhmeanna faoi fhorálacha an Achta um Chosaint Sonraí, 2018, ní raibh sé faoi réir Comhaontú Soláthar Feidhmíochta leis an Roinn Dlí agus Cirt agus Comhionannais. Ina ionad sin, bhí Comhaontú Dearbhaithe Rialachais (2017 - 2019) leis an Roinn Dlí agus Cirt agus Comhionannais i bhfeidhm ag an gCoimisiún um Chosaint Sonraí. Leagadh amach sa Chomhaontú sin an creat leathan rialachais chorparáidigh ar laistigh de a d'oibrigh an Coimisiún um Chosaint Sonraí agus inar sainíodh na príomhróil agus na príomhfhreagrachtaí a bhí mar bhonn agus thaca ag an gcaidreamh idir an Coimisiún agus an Roinn Dlí agus Cirt agus Comhionannais.



Helen Dixon  
Coimisinéir

Dáta: 23<sup>rd</sup> August 2019

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## AN COIMISIÚN UM CHOSAINT SONRAÍ

### RÁITEAS FAOI RIALÚ INMHEÁNACH

#### Raon Freagrachta

Maidir leis an gCoimisiún um Chosaint Sonraí, aithním an fhreagracht as a chinntiú go ndearnadh córas éifeachtach rialaithe inmheánaigh a chothabháil agus a fheidhmiú. Agus an fhreagracht sin á comhlíonadh, tugtar aird ar cheanglais an Chóid Chleachtais do Rialachas Comhlachtaí Stáit (2016).

#### Cuspóir an Chórais Rialaithe Inmheánaigh

Tá córas rialaithe inmheánaigh an Choimisiúin um Chosaint Sonraí deartha chun riosca a choinneáil ar leibhéal inghlactha, seachas deireadh a chur leis. Dá bhrí sin, ní fhéadann an córas ach dearbhú réasúnach agus ní dearbhú iomlán a chur ar fáil go gcosnaítear sócmhainní, go n-údaráítear idirbhearta agus go dtaifeadtar iad go cuí agus go gcoisctear earráidí ábhartha agus mírialtachtaí nó go mbraitear iad ar bhealach tráthúil.

Bhí an córas rialaithe inmheánaigh sin, atá ag teacht leis an treoir arna heisiúint ag an Roinn Caiteachais Phoiblí agus Athchóirithe, i bhfeidhm sa Choimisiún um Chosaint Sonraí don tréimhse ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018 agus suas go dtí an dáta a ceadaíodh na cuntais.

#### Cumas le Riosca a Láimhseáil

Thug an Coimisiún um Chosaint Sonraí tuairisc ar gach ní iniúchoireachta don Choiste Iniúchoireachta sa Roinn Dlí agus Cirt agus Comhionannais. Tháinig an Coiste Iniúchoireachta sa Roinn Dlí agus Cirt agus Comhionannais le chéile 4 huairé sa tréimhse ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018. Ghníomhaigh Coiste Ardbhainistíochta an Choimisiúin um Chosaint Sonraí mar Choiste Riosca don eagraíocht. D'fhreastail bainisteoirí sinsearacha ón oifig ar bhuanchrúinniú rialachais leis an Roinn Dlí agus Cirt agus Comhionannais sa bhliain 2018, ar lena linn a pléadh saincheisteanna iniúchoireachta agus riosca a bhaineann leis an gCoimisiún um Chosaint Sonraí.

Le linn na bliana 2018, ar aon dul lena chlár bliantúil iniúchtaí, rinne Aonad Iniúchoireachta Inmheánaí na Roinne Dlí agus Cirt agus Comhionannais iniúchadh ar rialuithe airgeadais agus ar rialuithe eile sa Choimisiún um Chosaint Sonraí.

Chuir foireann ardbhainistíochta an Choimisiúin um Chosaint Sonraí beartas bainistíochta riosca chun feidhme, rud inar leagadh amach an fonn riosca a bhí air agus na próisis bhainistíochta riosca a bhí i bhfeidhm aige agus inar sonraíodh na ról a bhí ag baill foirne agus na freagrachtaí a bhí orthu ó thaobh riosca de. Eisíodh an beartas chuig gach ball foirne a bhí ag obair de réir bheartais bhainistíochta riosca an Choimisiúin um Chosaint Sonraí chun a mhíniú dóibh gur ghá an lucht bainistíochta a chur ar an eolas faoi rioscaí a bhí ag teacht chun cinn, laigí a rialú agus freagracht a ghlacadh as rioscaí agus rialuithe laistigh dá réimse oibre féin.

## AN COIMISIÚN UM CHOSAINT SONRAÍ

### RÁITEAS FAOI RIALÚ INMHEÁNACH

#### Creat Riosca agus Rialaithe

Chuir an Coimisiún um Chosaint Sonraí córas bainistíochta riosca chun feidhme, rud lenar sainathníodh agus lenar tuairiscíodh na príomhrioscaí a bhí ann agus na gníomhartha bainistíochta a bhí á ndéanamh chun dul i ngleic leis na rioscaí sin agus, a mhéid ab fhéidir é, chun na rioscaí sin a mhaolú.

Tá clár rioscaí i bhfeidhm ina leagtar amach na príomhrioscaí atá roimh an gCoimisiún um Chosaint Sonraí. Déantar na rioscaí sin a shainathní, a mheas agus a ghrádú bunaithe ar a shuntasáí atá siad. Déanann an fhoireann ardbhainistíochta an clár a athbhreithniú agus a thabhairt cothrom le dáta ar bhonn ráithiúil. Úsáidtear an toradh ar an obair sin chun acmhainní a phleanáil agus a leithdháileadh agus chun a chinntiú go gcoinnítear rioscaí ar leibhéal inghlactha. Mionsonraítear sa chlár rioscaí na rialuithe agus na gníomhartha a theastaíonn chun maolú a dhéanamh ar rioscaí agus ar an bhfreagracht a leagtar ar bhaill foirne shonracha as rialuithe a oibriú.

Maidir leis an gCoimisiún um Chosaint Sonraí, deimhním go bhfuil timpeallacht rialaithe i bhfeidhm a bhfuil na gnéithe seo a leanas mar chuid di:

- taifeadtar nósanna imeachta le haghaidh gach príomhphróisis ghnó;
- sanntar freagrachtaí airgeadais ar leibhéal bainistíochta, agus cuntasacht chomhfhreagrach ag gabháil leo;
- tá córas buiséadaithe cuí i bhfeidhm, rud lena ngabhann buiséad bliantúil a choinnítear faoi athbhreithniú ag an lucht ardbhainistíochta;
- tá córais i bhfeidhm a bhfuil mar aidhm leo slándáil na gcóras teicneolaíochta faisnéise agus cumarsáide a chinntiú. Le linn na bliana 2018, ba í an Rannóg TFC sa Roinn Dlí agus Cirt agus Comhionannais a sholáthair seirbhísí TFC don Choimisiún um Chosaint Sonraí. Chuir an Rannóg ráiteas dearbhaithe ar fáil inar leagadh amach na próisis rialaithe a bhí i bhfeidhm sa bhliain 2018;
- tá córais i bhfeidhm chun sócmhainní an Choimisiúin um Chosaint Sonraí a chosaint. Níor tugadh aon chistiú deontais do ghníomhaireachtaí seachtracha;
- is í an Oifig Náisiúnta um Sheirbhísí Comhroinnte a sholáthraíonn seirbhísí Acmhainní Daonna agus seirbhísí Comhroinnte Párolla don Choimisiún um Chosaint Sonraí. Is í an Oifig Náisiúnta um Sheirbhísí Comhroinnte a thugann dearbhú bliantúil maidir leis na seirbhísí a sholáthraítear don Roinn Dlí agus Cirt agus Comhionannais agus iniúchtaí iad faoi phróisis deimhniúcháin ISAE 3402.

#### Faireachán agus Athbhreithniú Leanúnach

Le linn na tréimhse a chumhdaítear leis an Ráiteas Airgeadais seo, cuireadh nósanna imeachta foirmiúla chun feidhme le haghaidh faireachán a dhéanamh ar phróisis rialaithe agus cuireadh easnaimh rialaithe in iúl go tráthúil dóibh sin a bhí freagrach as gníomhaíocht cheartaitheach a dhéanamh agus don lucht bainistíochta, nuair ab iomchuí. Deimhním go raibh na córais faireacháin seo a leanas i bhfeidhm sa Choimisiún um Chosaint Sonraí:

- sainathníodh príomhrioscaí agus rialuithe gaolmhara agus cuireadh próisis i bhfeidhm chun faireachán a dhéanamh ar oibriú na bpríomhrialuithe sin agus chun aon easnaimh shainaitheanta a thuairisciú;
- rinne Aonad Iniúcháireachta Inmheánaí na Roinne Dlí agus Cirt agus Comhionannais iniúchadh bliantúil ar rialuithe airgeadais agus ar rialuithe eile;
- bunaíodh socruithe tuairiscithe ar gach leibhéal mar ar sannadh freagracht as bainistíocht airgeadais; agus
- déanann an lucht ardbhainistíochta athbhreithnithe rialta ar thuarascálacha tréimhsiúla agus bliantúla feidhmíochta agus airgeadais ina gcuirtear an fheidhmíocht iarbhrí i gcomparáid leis an mbuiséad nó leis an bhfeidhmíocht thuartha.

## AN COIMISIÚN UM CHOSAINT SONRAÍ RÁITEAS FAOI RIALÚ INMHEÁNACH

### Soláthar

Deimhním go bhfuil nósanna imeachta i bhfeidhm ag an gCoimisiún um Chosaint Sonraí chun a chinntiú go gcomhlíontar na rialacha agus na treoirlínte reatha maidir le soláthar. Deimhním freisin gur chomhlíon an Coimisiún um Chosaint Sonraí na nósanna imeachta sin le linn na tréimhse ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018.

### Athbhreithniú ar Éifeachtacht

Deimhním go bhfuil nósanna imeachta i bhfeidhm ag an gCoimisiún um Chosaint Sonraí chun faireachán a dhéanamh ar éifeachtacht a nósanna imeachta bainistíochta riosca agus rialaithe. Obair na n-íniúcháirí inmheánacha agus seachtracha, an Choiste Iniúcháireachta sa Roinn Dlí agus Cirt agus Comhionannais agus an choiste ardbhainistíochta, rinne sí eolas d'fhaireachán agus athbhreithniú an Choimisiúin um Chosaint Sonraí ar éifeachtacht an chórais rialaithe inmheánaigh. Tá an lucht ardbhainistíochta laistigh den Choimisiún um Chosaint Sonraí freagrach as an gcreat rialaithe inmheánaigh a fhorbairt agus a chothabháil.

Le linn na tréimhse ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018, agus ag gníomhú dó faoi mhaoirseacht ag Coiste Iniúcháireachta Vóta 24 (Dlí agus Ceart) le haghaidh rialuithe inmheánacha agus maoirseacht a dhearbhú, ba é an t-aonad Iniúcháireachta Inmheánaí sa Roinn Dlí agus Cirt agus Comhionannais a chomhlíon feidhm Iniúcháireachta Inmheánaí an Choimisiúin um Chosaint Sonraí.



Helen Dixon  
Coimisinéir

Dáta: 23 Lúnasa 2019

**AN COIMISIÚN UM CHOSAINT SONRAÍ**  
**CUNTAS FÁLTAS AGUS ÍOCAÍOCHTAÍ**  
**DON TRÉIMHSE ÓN 25 BEALTAINÉ 2018 GO DTÍ AN 31 NOLLAIG 2018**

	Nótaí	An tréimhse ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018	An tréimhse ón 1 Eanáir go dtí an 24 Bealtaine 2018
		€	€
<b>Fáltais</b>			
Airgead ón Oireachtas			
Táillí	2	5,416,801	2,637,109
		<u>5,416,801</u>	<u>208,346</u>
		<u>5,416,801</u>	<u>2,845,455</u>
 <b>Íocaíochtaí</b>			
Costais Foirne	3	3,212,609	1,680,463
Costais Chóiríochta agus Trealaimh	5	793,944	275,225
Costais Oibriúcháin	6	248,388	123,019
Táillí Dlí agus Gairmiúla	7	<u>1,161,860</u>	<u>558,402</u>
		<u>5,416,801</u>	<u>2,637,109</u>
Íocaíocht fáltas don tréimhse le Vóta Oifig an Aire Dlí agus Cirt agus Comhionannais		64,769	155,932
Fáltais atá iníoctha le Vóta Oifig an Aire Dlí agus Cirt agus Comhionannais			52,414
		<u>5,481,570</u>	<u>2,845,455</u>

Tá nótaí 1 go 12 mar chuid den chuntas seo.



Helen Dixon  
Coimisinéir

Dáta:

23<sup>rd</sup> August 2019

# AN COIMISIÚN UM CHOSAINT SONRAÍ

## NÓTAÍ LEIS NA CUNTAIS

### DON TRÉIMHSE ÓN 25 BEALTAINE 2018 GO DTÍ AN 31 NOLLAIG 2018

#### 1. Beartais chuntasaíochta

Tá an bonn cuntasaíochta agus na beartais shuntasacha chuntasaíochta ar ghlac an Coimisiún um Chosaint Sonraí iad leagtha amach thíos. Cuireadh i bhfeidhm go comhsheasmhach iad le linn na tréimhse.

##### a) Faisnéis Ghinearálta

Cuireadh an Coimisiún um Chosaint Sonraí ar bun faoin Acht um Chosaint Sonraí, 2018. Tá a oifigí lonnaithe ag 21 Cearnóg Mhic Liam, Baile Átha Cliath 2, ag Pointe na Tríonóide, 10/11 Sráid Laighean Theas, Baile Átha Cliath 2, agus ag Teach na Canálach, Bóthar an Stáisiúin, Cúil an tSúdaire, Co. Laoise. Is é príomhfhéidhm an Choimisiúin um Chosaint Sonraí maoirseacht a dhéanamh ar chomhlíonadh an Rialacháin Ghinearálta maidir le Cosaint Sonraí, na Treorach maidir le Cosaint Sonraí i réimse Fhorfheidhmiú an Dlí agus an Achta um Chosaint Sonraí, 2018. Áirítear iad seo a leanas leis na croifheidhmeanna atá ag an gCoimisiún um Chosaint Sonraí: gearáin a láimhseáil agus fiosrúcháin agus imscrúduithe a dhéanamh ar shárúithe féideartha ar an reachtaíocht cosanta sonraí; feabhas a chur chun cinn ar chomhlíonadh na reachtaíochta cosanta sonraí ag rialaitheoirí sonraí agus ag próiseálaithe sonraí agus feacht mhéadaithe a chothú ar chearta cosanta sonraí; agus obair i gcomhar le húdaráis chosanta sonraí i mBallstáit eile den Aontas Eorpach ar shaincheisteanna amhail gearáin agus sárúithe líomhnaithe a bhaineann le próiseáil trasteorann.

##### b) Bonn an Ullmhúcháin

Ullmháid na cuntais ar bhonn an ghnóthais leantaigh, faoi choinbhinsiún an chostais stairiúil. Tá na cuntais san fhoirm ar cheadaigh an tAire Dlí agus Cirt agus Comhionannais i le comhthoilíú an Aire Caiteachais Phoiblí agus Athchóirithe. Ullmháitear na cuntais in euro, arb é airgeadra feidhmeach an Choimisiúin um Chosaint Sonraí é.

##### c) Airgead ón Oireachtas

Is ionann an t-ioncam a aithnítear sna cuntais faoin teideal Deontais agus cistiú a tugadh don Choimisiún um Chosaint Sonraí trí Vóta na Roinne Dlí agus Cirt agus Comhionannais. Is í an Roinn a riarann íocaíocht na dtuastal agus íocaíocht gach costais eile. Is ionann an méid a aithnítear mar ioncam agus an méid a tógadh ón Vóta chun na híocaíochtaí a rinneadh le linn na tréimhse a chistiú.

##### d) Airgeadraí Eachtracha

Déantar idirbhearta atá ainmnithe in airgeadraí eachtracha a aistriú go euro agus taifeadtar iad ag an ráta malairte atá i bhfeidhm ar dháta na n-idirbheart. Déantar sócmhainní agus dliteanais airgid atá ainmnithe in airgeadraí eachtracha a aistriú go euro ag na rátaí malairte atá i bhfeidhm ar an dáta tuairiscithe nó ag rátaí conarthaí réamhcheannacháin, i gcás gurb ann do chonarthaí den sórt sin.

##### f) Aoisliúntas

Is státseirbhísigh iad na fostaithe de chuid an Choimisiúin um Chosaint Sonraí. Is baill iad de scéim neamhchistithe sochair shainithe, rud a riarann an Roinn Caiteachais Phoiblí agus Athchóirithe é.

Rinneadh dlí den Acht um Pinsin na Seirbhíse Phoiblí (Scéim Aonair agus Forálacha Eile), 2012, an 28 Iúil 2012. Tugadh isteach leis an Acht an leagan nua den Scéim Pinsean Seirbhíse Phoiblí Aonair ("Scéim Aonair"), a bhfuil éifeacht léi ón 1 Eanáir 2013. Is baill den Scéim Aonair iad gach ball foirne nua sa Choimisiún um Chosaint Sonraí a chuaigh isteach san Eanáir Phoiblí den chéad uair an 1 Eanáir 2013 nó ina dhiaidh.

##### g) Faisnéis Fabhrúithe

Ar áireamh i nóta 8 leis na cuntais tá faisnéis a bhaineann leis na torthaí airgeadais a bheadh ag an gCoimisiún um Chosaint Sonraí dá n-ullmhófaí na cuntais faoi choinbhinsiún an chostais stairiúil. Cloíonn siad le FRS 102, an caighdeán tuairiscithe airgeadais is infheidhme sa Ríocht Aontaithe agus in Éirinn arna eisiúint ag an gComhairle Tuairiscithe Airgeadais (FRC) agus arna fhógairt ag Cuntasóirí Cairte Éireann.

## AN COIMISIÚN UM CHOSAINT SONRAÍ

### NÓTAÍ LEIS NA CUNTAIS DON TRÉIMHSE ÓN 25 BEALTAINE 2018 GO DTÍ AN 31 NOLLAIG 2018

	An tréimhse ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018	An tréimhse ón 1 Eanáir go dtí an 24 Bealtaine 2018
	€	€
<b>2 Airgead ón Oireachtas</b>		
An Roinn Dlí agus Cirt agus Comhionannais	5,416,801	2,637,109

Cistíodh an Coimisiún um Chosaint Sonraí ó Vóta na Roinne Dlí agus Cirt agus Comhionannais (Vóta 24) trí fho-mhírcheann A.6.

	An tréimhse ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018	An tréimhse ón 1 Eanáir go dtí an 24 Bealtaine 2018
	€	€
<b>3 Costais Foirne agus Faisnéis Fostaithe</b>		
Pá agus Tuarastail	3,135,363	1,631,496
Taisteal agus Cothú	77,246	48,967
Costas Foirne Iomlán	3,212,609	1,680,463

Ba é 90 duine an meánlíon fostaithe a bhí ann le linn na tréimhse.

Tógadh an asbhaint a bhaineann le pinsean ar aon dul le ceanglais reachtúla. Asbhaineadh tobhach pinsin €111,176 sa tréimhse ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018 agus choinnigh an Roinn Dlí agus Cirt agus Comhionannais é.

## AN COIMISIÚN UM CHOSAINT SONRAÍ

### NÓTAÍ LEIS NA CUNTAIS DON TRÉIMHSE ÓN 25 BEALTAINÉ 2018 GO DTÍ AN 31 NOLLAIG 2018

#### 4 Luach Saothair an Choimisinéara Cosanta Sonraí

Is é seo a leanas an luach saothair a fuair an Coimisinéir aonair sa tréimhse ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018:

	<b>An tréimhse ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018</b>	<b>An tréimhse ón 1 Eanáir go dtí an 24 Bealtaine 2018</b>
	<b>Tuarastal</b>	<b>Tuarastal</b>
	€	€
Helen Dixon	81,859	55,210

Ní bhfuair an Coimisinéir aonair aon iocaíochtaí a bhaineann le feidhmíocht ná aon sochar comhchineáil eile le linn na tréimhse.

Tá teidlíochtaí pinsin an Choimisinéara i gcomhréir leis na teidlíochtaí caighdeánacha i Scéim Aoisliúntais Sochair Shainithe na Státseirbhíse agus ní théann siad os a gcionn.

Thabhaigh an Coimisinéir aonair speansais taistil sa tréimhse ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018, lenar áiríodh aisíocaíochtaí €8,861.

	<b>An tréimhse ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018</b>	<b>An tréimhse ón 1 Eanáir 2018 go dtí an 24 Bealtaine 2018</b>
<b>5 Costais Chóiríochta agus Trealaimh</b>	€	€
Breiseanna le sócmhainní seasta	254,662	23,887
Cothabháil trealaimh agus soláthairtí oifige	117,410	84,832
Cíos	222,671	153,061
Speansais áitribh	199,201	13,445
	<b>793,944</b>	<b>275,225</b>



AN COIMISIÚN UM CHOSAINT SONRAÍ

NÓTAÍ LEIS NA CUNTAIS  
DON TRÉIMHSE ÓN 25 BEALTAINÉ 2018 GO DTÍ AN 31 NOLLAIG 2018

	An tréimhse ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018	An tréimhse ón 1 Eanáir 2018 go dtí an 24 Bealtaine 2018
<b>6 Costais Oibriúcháin</b>	€	€
Speansais aistriúcháin agus ateangaireachta	20,758	645
Priontáil, postas agus páipéarachas	31,201	
Teileachumarsáid	18,950	
Seimineáir agus comhdhálacha	8,543	294
Speansais mhargaíochta agus mheán / feasacht ar an		
Rialachán Ginearálta maidir le Cosaint Sonraí	108,430	95,182
Oiliúint agus forbairt foirne	1,671	
Gearrháin nuachtáin agus tréimhseacháin	1,380	927
Sólaistí oifige	781	3,351
Ballraíocht de chomhlachtaí gairmiúla	255	270
Tuarascálacha agus foilseacháin / fógraíocht	37,780	19,561
Iníúcháireacht agus Cuntasaíocht	16,772	
Speansais eile	1,867	2,789
	<u>248,388</u>	<u>123,019</u>

	An tréimhse ón 25 Bealtaine 2018 go dtí an 31.12.2018	An tréimhse ón 1 Eanáir 2018 go dtí an 24 Bealtaine 2018
<b>7 Táillí Dlí agus Gairmiúla</b>	€	€
Comhairle dlí (de chineál ginearálta)	18,033	2,498
Táillí dlí - imeachtaí dlí	380,916	247,904
Costais dlí a dámhadh in aghaidh an Choimisiúin	445,401	
Costais dlí a aisghabhadh	(6,482)	(7,027)
Cumarsáid / Caidreamh Poiblí	39,688	40,524
Seirbhísí Comhairleacha Gnó	260,319	274,503
Eile	23,985	
	<u>1,161,860</u>	<u>558,402</u>

**AN COIMISIÚN UM CHOSAINT SONRAÍ**

**NÓTAÍ LEIS NA CUNTAIS  
DON TRÉIMHSE ÓN 25 BEALTAINÉ 2018 GO DTÍ AN 31 NOLLAIG 2018**

**8 Faisnéis Fabhruithe**

<b>(a) Sócmhainní Seasta</b>	Trealamh TF	Tógáil atá ar siúl	Trealamh Oifige	Iomlán
	€		€	€
<b><u>Costas</u></b>				
Ag an 25 Bealtaine 2018	66,926		12,323	79,249
Breiseanna don tréimhse		396,239	2,522	398,761
Diúscairtí				
Ag an 31 Nollaig 2018	66,926	396,239	14,845	478,010
<b><u>Dímheas Carntha</u></b>				
Ag an 25 Bealtaine 2018	45,552		9,662	55,214
Muirear dímheasa don tréimhse	3,040		764	3,804
Diúscairtí				
Ag an 31 Nollaig 2018	48,592		10,426	59,018
<b><u>Glanluach Leabhar</u></b>				
Ag an 31 Nollaig 2018	18,334	396,239	4,419	418,992
Ag an 25 Bealtaine 2018	21,374		2,661	24,035

IÁirítear le breiseanna tógála atá ar siúl, ar fiú €396,239 iad, méid €144,099 nár cuireadh ar áireamh sa tréimhse roimhe.

<b>(b) Costas Seirbhíse</b>	<b>An tréimhse ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018</b>	<b>An tréimhse ón 1 Eanáir 2018 go dtí an 24 Bealtaine 2018</b>
	€	€
Íocaíochtaí sa tréimhse	5,416,801	2,637,109
Fabhruithe tosaigh	(54,646)	(51,308)
Fabhruithe deiridh	51,807	54,646
Réamhíocaíochtaí tosaigh	20,056	32,054
Réamhíocaíochtaí deiridh	(43,358)	(20,056)
Iarmhéid stoic tosaigh	5,000	5,801
Iarmhéid stoic dheiridh	(2,123)	(5,000)
Breiseanna le sócmhainní seasta	(398,761)	(23,887)
Dímheas don tréimhse	3,804	2,628
<b>Costas seirbhíse</b>	<b>4,998,580</b>	<b>2,631,987</b>

## AN COIMISIÚN UM CHOSAINT SONRAÍ

### NÓTAÍ LEIS NA CUNTAIS DON TRÉIMHSE ÓN 25 BEALTAINÉ 2018 GO DTÍ AN 31 NOLLAIG 2018

#### 9 Ceangaltais Léasa

Rinne an Coimisiún um Chosaint Sonraí a oifig i mBaile Átha Cliath a athlonnú go 21 Cearnóg Mhic Liam i mí Lúnasa 2016. Is áitreabh é sin a chuireann Oifig na nOibreacha Poiblí ar fáil saor in aisce.

Mar thoradh ar an ról leathnaithe a leagadh air faoin Rialachán Ginearálta maidir le Cosaint Sonraí, sháraigh an Coimisiún um Chosaint Sonraí an spás uasta atá le fáil i gCearnóg Mhic Liam ó shin i leith. Toisc nach raibh Oifig na nOibreacha Poiblí in ann áitreabh oiriúnach a chur ar fáil chun freastal ar na riachtanais chóiríochta ghearrthéarmacha, d'áirithigh an Coimisiún spás oifige breise chun srianta a mhaolú ina oifig i mBaile Átha Cliath. Chuaigh an Coimisiún um Chosaint Sonraí isteach i 'gComhaontú Oifige Seirbhísithe' ar feadh gearrthearma le Cúirt Regus, Bóthar Fhearchair, Baile Átha Cliath 2. Ba é €222,671 an costas ar an spás oifige sealadach breise i gCúirt Regus sa tréimhse ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018.

Mar thoradh ar an méadú leanúnach a bhíonn ag teacht ar ról maoirseachta reachtúil an Choimisiúin um Chosaint Sonraí, agus de bharr fhás an Choimisiúin le linn na bliana 2018, d'éirigh an eagraíocht rómhór don chóiríocht shealadach ar Bhóthar Fhearchair. D'oibrigh an Coimisiún um Chosaint Sonraí le hOifig na nOibreacha Poiblí le linn na bliana 2018 chun oifig mhalartach a aimsiú. Ní raibh Oifig na nOibreacha Poiblí in ann cóiríocht fhadtéarmach oiriúnach a aimsiú don Choimisiún um Chosaint Sonraí, áfach. Mar sin, foinsíodh spás oifige malartach i bPointe na Tríonóide, Sráid Laighean, Baile Átha Cliath 2. Is mó an spás gearrthéarmach sin ná an ceann roimhe. D'fhág an Coimisiún um Chosaint Sonraí Cúirt Regus i mí na Samhna 2018. Athlonnaíodh baili foirne chuig Pointe na Tríonóide ag deireadh mhí Dheireadh Fómhair 2018.

Le linn na tréimhse ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018, leanadh leis an díospóireacht le hOifig na nOibreacha Poiblí chun teacht ar oifig bhuan nua i mBaile Átha Cliath. Ní mheastar go mbeidh a leithéid áitribh ar fáil roimh an mbliain 2020.

Tá an oifig i gCúil an tSúdaire lonnaithe ag Teach na Canálach, Bóthar an Stáisiúin, Cúil an tSúdaire, Co. Laoise. Cuireann Oifig na nOibreacha Poiblí an oifig sin ar fáil saor in aisce.

Ag an 31 Nollaig 2018, bhí an Coimisiún um Chosaint Sonraí faoi dhliteanas i leith na n-íosiocáíochtaí léasa amach anseo seo a leanas:

	<b>Amhail an 31 Nollaig 2018</b>	<b>Amhail an 24 Bealtaine 2018</b>
	€	€
Iníochta laistigh de bhliain amháin	23,967	109,104
Iníochta laistigh de thréimhse idir 2 bhliain agus 5 bliana		
Iníochta tar éis 5 bliana		
	<hr/>	<hr/>
	23,967	109,104

## AN COIMISIÚN UM CHOSAINT SONRAÍ

### NÓTAÍ LEIS NA CUNTAIS DON TRÉIMHSE ÓN 25 BEALTAINÉ GO DTÍ AN 31 NOLLAIG 2018

#### 10 Ceangaltais Chaipitil

Ní raibh aon cheangaltais chaipitil ann ag an 31 Nollaig 2018.

#### 11 Idirbhearta Páirtithe Gaolmhara / Nochtadh Leasa

Ba é a bhí i bpríomhphearsanra bainistíochta an Choimisiúin um Chosaint Sonraí ná an Coimisinéir aonair agus cúigear Leas-Choimisinéirí. B'ionann agus €347,899 an luach saothair iomlán a d'íoc an Coimisiún um Chosaint Sonraí le príomhphearsanra bainistíochta don tréimhse ón 25 Bealtaine 2018 go dtí an 31 Nollaig 2018.

Chomhlíon an Coimisiún um Chosaint Sonraí an Cód Cleachtais do Rialachas Comhlachtaí Stáit arna eisiúint ag an Roinn Airgeadais maidir leis an nochtadh leasa ag an gCoimisiún agus ag comhaltaí/baill foirne an Choimisiúin. Tá nósanna imeachta foirmiúla i bhfeidhm chun a chinntiú go gcloítear le ceanglais an Chóid.

#### 12 Dliteanais Theagmhasacha

Tá an Coimisiún um Chosaint Sonraí ina pháirtí i roinnt cásanna atá os comhair na gCúirteanna faoi láthair agus ní dheanadh aon soláthar do na cásanna sin sna cuntais seo. Ní dhéanann an Coimisiún um Chosaint Sonraí aon trácht ar dhlíthíocht atá ar siúl.



Oifig an Ard-Reachtair Cuntas agus Ciste  
Office of the Comptroller and Auditor General

Ms Helen Dixon  
Commissioner  
Data Protection Commission  
21 Fitzwilliam Square  
Dublin 2

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Baile Atha Cliath 1  
Éire  
D01 PF72

3A Mayor Street Upper  
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Dear Ms Dixon

The audit of Data Protection Commission financial statements for the period 25 May to 31 December 2018 has been completed.

Please find enclosed:

- the report of the Comptroller and Auditor General
- a set of signed financial statements of Data Protection Commission for the period 25 May to 31 December 2018..

A management letter in respect of the audit will issue to you in due course.

The timelines in relation to laying of accounts is set out in Circular 7/2015 as follows:

- The audited financial statements and the audit certificate should be submitted to the sponsoring Department as soon as possible and no later than one month after certification.
- The Department **should** lay the accounts and audit certificate before the Houses of the Oireachtas no later than two months after receipt or three months where the accounts must be presented to Government.

I would ask you to **liaise** with your Department to ensure compliance with these timelines.

I would also ask you to ensure that adequate controls are in place to ensure **that** the accounts and audit certificate laid before the Houses of the Oireachtas are **identical** to the version enclosed. You may need to exercise specific care where accounts are being formatted for inclusion in an annual report.

I wish to express my appreciation for the co-operation afforded to members of the audit team by your staff throughout **the** course of **the** audit.

Yours sincerely

Kiernan Scott  
Senior Auditor

30 August 2019

<p>Data Protection Commission</p> <p>02 SEP 2019</p> <p>Date Received</p> <p>Dublin</p>
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# Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

## Report for presentation to the Houses of the Oireachtas Data Protection Commission

### Opinion on the financial statements

I have **audited** the **financial** statements of the Data Protection Commission for the period from 25 May 2018 to 31 December 2018 as required under the provisions of section 23 of the Data Protection Act 2018, (the Act).

The financial statements comprise

- the account of receipts and payments
- the related notes, including a summary of significant accounting policies.

In my opinion,

- the financial statements properly present moneys received and expended by the Data Protection Commission for the period from 25 May 2018 to 31 December 2018.

### *Transfer of functions and establishment as Vote*

The Data Protection Commission was established on 25 May 2018 and the functions, staff, assets and **liabilities** of the Office of the Data Protection Commissioner transferred to the Data Protection Commission on that date. The Act made provision for the Data Protection Commission to be assigned **its** own vote and work is progressing towards achieving this with **effect** from January 2020.

### *Basis of opinion*

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit **Institutions**. My responsibilities under those standards are described in the appendix to this report. I am independent of the Data Protection Commission and have **fulfilled** my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is **sufficient** and appropriate to provide a **basis** for my opinion.

### Report on information other than the financial statements, and on other matters

The Data Protection Commission has presented certain other information together with the financial statements. This comprises the governance statement and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in **that** regard.

Seamus McCarthy  
Comptroller and Auditor General

28 August 2019



**An Coimisiún um  
Chosaint Sonraí**  
Data Protection  
Commission

**DATA PROTECTION COMMISSION**

**ACCOUNT OF RECEIPTS AND PAYMENTS  
FOR THE PERIOD FROM 25 MAY 2018 TO  
31 DECEMBER 2018**

## Appendix to the report

### Responsibilities of the Data Protection Commission

The Commission is responsible for

- the preparation of the financial statements in the form prescribed under section 23 (1) of the Data Protection Act 2018
- ensuring that the financial statements properly present moneys received and expended in the period from 25 May 2018 to 31 December 2018 in accordance with the accounting policies set out in the financial statements
- ensuring the regularity of transactions, and
- such internal control as she determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Responsibilities of the Comptroller and Auditor General

I am required under section 23 (2) of the Data Protection Act 2018 to audit the financial statements of the Data Protection Commission.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

### Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the statement of internal financial control presented and, in doing so, consider whether the information therein is materially inconsistent with the financial statements or with **knowledge obtained during** the audit, or if it otherwise appears **to be materially misstated**. If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact.

### Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I also report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.



**DATA PROTECTION COMMISSION**  
**ACCOUNT OF RECEIPTS AND PAYMENTS**  
**FOR THE PERIOD FROM 25 MAY 2018 AND ENDING 31 DECEMBER 2018**

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**DATA PROTECTION COMMISSION**  
**ACCOUNT OF RECEIPTS AND PAYMENTS**  
**FOR THE PERIOD FROM 25 MAY 2018 AND ENDING 31 DECEMBER 2018**  
**CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL**  
**(TO BE INSERTED UPON COMPLETION OF AUDIT)**

## DATA PROTECTION COMMISSION

### GOVERNANCE STATEMENT AND REPORT OF THE COMMISSION

#### Governance

A new data protection legal framework came into operation across the EU with the application of the GDPR on 25 May 2018. On that date, the Data Protection Act 2018 established a new Data Protection Commission (DPC) and transferred all of the functions, staff, assets and liabilities of the Office of the Data Protection Commissioner to the Data Protection Commission. These are the first financial statement of the new body. For information purposes comparative figures are provided from the cessation accounts of the former body. In addition, the application of the EU General Data Protection Regulation from 25 May 2018 conferred on the new Data Protection Commission a significantly expanded role as a data protection authority and the new Commission is now a supervisory authority with an EU-wide remit.

The Data Protection Commission is independent in the performance of its functions and is accountable to the Department of Justice and Equality through a Governance Assurance Agreement. The Data Protection Commission ensured good governance and performed this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The regular day-to-day management, control and direction of the Data Protection Commission is the responsibility of the Commissioner for Data Protection, supported by the senior management team, on behalf of the Commission. The Data Protection Act 2018 made provision for the Data Protection Commission to be assigned its own vote. The Commission is working towards this being achieved with effect from 1 January 2020.

#### Data Protection Commission Responsibilities

Section 23 of the Data Protection Act 2018 requires the Data Protection Commission to keep, in such form as may be approved by the Minister for Department of Justice and Equality, with consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of money received and expended by the Commission.

In preparing these accounts, the Data Protection Commission is required to–

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- prepare the accounts on the going concern basis unless it is inappropriate to presume that it will continue in operation, and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.

The Data Protection Commission is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position and enable it to ensure, that the accounts are prepared in accordance with section 23 of the Data Protection Act 2018. The maintenance and integrity of the corporate and financial information on the Data Protection Commission's website is the responsibility of the Data Protection Commission.

The Data Protection Commission is responsible for approving the annual plan and budget of the Commission and evaluation of the performance of the Commission by reference to the annual plan and budget is carried out regularly at meetings throughout the period. The Data Protection Commission is also responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## DATA PROTECTION COMMISSION

### GOVERNANCE STATEMENT AND REPORT OF THE COMMISSION

The Data Protection Commission considers that the accounts of the Data Protection Commission properly present the financial performance and the financial position of the Data Protection Commission at 31<sup>st</sup> December 2018.

#### Governance structure of the Data Protection Commission

Helen Dixon was appointed Data Protection Commissioner in September 2014 for a period of 5 years by Government in accordance with section 9(1) of the Data Protection Act 1988 as amended, and in accordance with section 15(4) of the Data Protection Act 2018, on 25 May 2018 became the sole Commissioner for Data Protection of the new Data Protection Commission.

In terms of the governance structure of the Commission, it has a Senior Management Committee (SMC) comprising the Commissioner for Data Protection and five Deputy Commissioners. The role of the SMC is to oversee the proper management and governance of the Data Protection Commission in line with the principles set out in the Code of Practice for the Governance of State Bodies (2016). The terms of reference of the Senior Management Committee include strategic leadership, management and oversight of the organisation, monitoring the performance of management and staff against the organisation's strategic and business priorities and objectives and strategic direction and challenges.

During the period covered by this Financial Statement, the Data Protection Commission came under the remit of the Department of Justice and Equality Internal Audit Committee. During 2018, the Department of Justice and Equality Internal Audit Unit completed an audit of the Data Protection Commission. These were examined by the DPC's SMC and were presented to and discussed by the Department of Justice and Equality Audit Committee.

#### Schedule of Attendance, Fees and Expenses

A schedule of attendance at Committee meetings from 25<sup>th</sup> May 2018 to 31<sup>st</sup> December 2018 is set out below including the fees and expenses received by each member:

	Senior Management Committee
	Meetings held
	8
Helen Dixon	8/8
Anna Morgan	6/8
Dale Sunderland	7/8
Jennifer O'Sullivan	4/8
John O'Dwyer	8/8
Marita Kinsella	8/8

No fees or expenses were paid to Senior Management Committee in respect of meetings from 25<sup>th</sup> May 2018 to 31<sup>st</sup> December 2018.

#### Key Personnel Changes

There were no changes to key personnel in the period from 25 May 2018 to 31 December 2018.

## DATA PROTECTION COMMISSION

### GOVERNANCE STATEMENT AND REPORT OF THE COMMISSION

#### Disclosures Required by Code of Practice for the Governance of State Bodies (2016)

The Commissioner for Data Protection is responsible on behalf of the Commission for ensuring that the Data Protection Commission complies with the requirements of the Code of Practice for the Governance of State Bodies ("the Code"), as published by the Department of Public Expenditure and Reform in August 2016. The following disclosures are required by the Code:

#### Employee Short-Term Benefits Breakdown

Employees' short-term benefits in excess of €60,000 per annum are categorised into the following bands:

Range From	To	Number of employees 2018
€ 60,000	- € 69,999	18
€ 70,000	- € 79,999	9
€ 80,000	- € 89,999	2
€ 90,000	- € 99,999	3
€ 100,000	- € 109,999	2
€ 110,000	- € 119,999	-
€ 120,000	- € 129,999	-
€ 130,000	- € 139,999	1

#### Consultancy Costs

Consultancy costs include the cost of external advice to management and exclude outsourced "business-as-usual" functions.

	Period from 25 May 2018 to 31 December 2018	Period from 1 January 2018 to 24 May 2018
	€	€
Legal advice	18,033	2,498
Business Advisory Services	260,319	274,503
Public relations/marketing	33,739	40,524
Total	312,091	317,525

## DATA PROTECTION COMMISSION

### GOVERNANCE STATEMENT AND REPORT OF THE COMMISSION

#### Legal Costs and Settlements

The table below provides a breakdown of amounts paid in the reporting period in relation to legal costs, settlements and conciliation and arbitration proceedings relating to contracts with third parties. This does not include expenditure incurred in relation to general legal advice received by the Data Protection Commission which is disclosed in Consultancy costs above.

	Period from 25 May 2018 to 31 December 2018	Period from 1 January 2018 to 24 May 2018
	€	€
Legal fees - legal proceedings	380,916	247,904
Legal costs awarded against DPC	445,401	-
Legal costs recouped	(6,482)	(7,027)
<b>Total</b>	<b>819,835</b>	<b>240,877</b>

#### Travel and Subsistence Expenditure

Travel and subsistence expenditure are categorized as follows:

	Period from 25 May 2018 to 31 December 2018	Period from 1 January 2018 to 24 May 2018
	€	€
<b>Domestic</b>		
- Commissioner	-	-
- Employees	17,040	9,435
<b>International</b>		
- Commissioner	8,861	2,487
- Employees	51,345	37,045
<b>Total</b>	<b>77,246</b>	<b>48,967</b>

#### Hospitality Expenditure

There was no hospitality expenditure incurred from 25<sup>th</sup> May 2018 to 31<sup>st</sup> December 2018.


## DATA PROTECTION COMMISSION

### GOVERNANCE STATEMENT AND REPORT OF THE COMMISSION

#### Statement of Compliance

The Data Protection Commission complied with the requirements of the Code of Practice for the Governance of State Bodies, as published by the Department of Public Expenditure and Reform in August 2016, with the following exceptions:

- The governance structure under which the Data Protection Commission was established differs from that of some other state bodies in that there is no Board structure. In the context of the Data Protection Commission, the sole Commissioner, with the Deputy Commissioners, undertook the role of a Board, in addition to performance of the executive functions.
- Sections 7.2 and 7.7 of the Code refer to a State Body having a **properly-constituted** Internal Audit Unit and an Audit and Risk Committee. The Internal Audit function of the Data Protection Commission was carried out by the Department of Justice and Equality (DJE) Internal Audit under the oversight of the Audit Committee of Vote 24 (Justice). The Data Protection Commission is subject to an annual internal audit by the DJE Internal Audit Unit of the Data Protection Commission's financial controls. This audit report is then considered by the Senior Management Committee of the Data Protection Commission and the DJE Audit Committee. In addition, **the Data Protection Commission is also subject** to an annual audit by the Comptroller and Auditor General and its internal risk management process was overseen by the Senior Management Committee which also acted as the Risk Committee for the office.
- Section 8.8 of the Code requires a State Body to agree a Performance Delivery Agreement with its relevant parent Department. As the Data Protection Commission was independent in the performance of its functions under the provisions of the Data Protection Act 2018, it was not subject to a Performance Delivery Agreement with the Department of Justice and Equality. Instead, the Data Protection Commission had a Governance Assurance Agreement (2017 – 2019) in place with the Department of Justice and Equality which set out the broad corporate governance framework within which the Data Protection Commission operated and defined key roles and responsibilities which underpinned the relationship between the Commission and the Department of Justice and Equality.

  
Helen Dixon  
Commissioner

Date: 23<sup>rd</sup> August 2019



**DATA PROTECTION COMMISSION**  
**STATEMENT ON INTERNAL CONTROL**

**Scope of Responsibility**

In respect of the Data Protection Commission, I acknowledge responsibility for ensuring that an effective system of internal control was maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

**Purpose of the System of Internal Control**

The system of internal control of the Data Protection Commission is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore only provide reasonable and not absolute assurance that assets are safeguarded, transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or detected in a timely way.

This system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform was in place in the Data Protection Commission for the period from 25 May 2018 to 31 December 2018 and up to the date of approval of the accounts.

**Capacity to Handle Risk**

The Data Protection Commission reported on all audit matters to the Audit Committee in the Department of Justice and Equality. The Audit Committee in the Department of Justice and Equality met 4 times in the period from 25 May 2018 to 31 December 2018. The Senior Management Committee of the Data Protection Commission acted as the Risk Committee for the organisation. Senior managers from the office attended a standing governance meeting with the Department of Justice and Equality in 2018 at which audit and risk issues relating to the DPC were discussed.

During 2018, the Internal Audit Unit of the Department of Justice and Equality carried out an audit on financial and other controls in the Data Protection Commission, in line with its annual programme of audits.

The Data Protection Commission's senior management team implemented a risk management policy which set out its risk appetite, the risk management processes in place and details the roles and responsibilities of staff in relation to risk. The policy was issued to **all staff** working within the Data Protection Commission's risk management policies, of the necessity to alert management of emerging risks and control weaknesses and to assume responsibility for risks and controls within their own area of work.

## DATA PROTECTION COMMISSION

### STATEMENT ON INTERNAL CONTROL

#### Risk and Control Framework

The Data Protection Commission implemented a risk management system which identified and **reported** key risks and the management actions taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place in the Data Protection Commission which identifies the key risks facing **the** Data Protection Commission and these are identified, evaluated, and graded according to their **significance**. The register is reviewed and updated by the senior management team on a quarterly basis. The outcome **of** these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable **level**. The risk register details the controls and actions needed to mitigate risks and responsibility for operation of **controls** assigned to specific staff.

In respect of the Data Protection Commission, I confirm that a control environment containing the **following** elements is in place:

- procedures for all key business processes are documented;
- financial responsibilities are assigned at management level with corresponding accountability;
- an appropriate budgeting system is in place, with an annual budget which is kept under review **by** senior management;
- systems aimed at ensuring the security of the information and communication technology **systems** are in place. During 2018, the ICT Division of the Department of Justice and Equality provided the Data Protection Commission with ICT services. DJE ICT Division provided an assurance statement outlining the **control** processes in place in 2018;
- systems are in place to safeguard the Data Protection Commission's assets. No grant funding to **outside** agencies occurred;
- The National Shared Services Office provide Human Resource and Payroll Shared services to the Data Protection Commission. The **National** Shared Services Office provides an annual assurance in **respect of** the services **provided** to the Department of Justice & Equality, and are audited under the ISAE 3402 certification processes.

#### Ongoing Monitoring and Review

During the period covered by this Financial Statement, formal procedures were implemented for monitoring control processes, and control deficiencies were communicated to those responsible for taking **corrective** action **and to management, where** relevant, in a timely way. I confirm that the following monitoring systems were in **place in respect of the Data** Protection Commission:

- key risks and related controls have been **identified** and processes have been put in place to **monitor** the operation of those key controls and report any identified deficiencies;
- an annual audit of financial and other controls has been carried out by the Department of Justice and Equality's Internal Audit Unit;
- reporting **arrangements** have been established at **all** levels where responsibility for financial management has been assigned; and
- regular reviews by senior management of periodic and annual performance and financial reports take place, which indicate performance against **budgets/forecasts**.

**DATA PROTECTION COMMISSION**  
**STATEMENT ON INTERNAL CONTROL**

**Procurement**

I confirm that the Data Protection Commission has procedures in place to ensure compliance with **current** procurement rules and guidelines and that during the period from 25 May 2018 to 31 December 2018 **the** Data Protection Commission complied with those procedures.

**Review of Effectiveness**

I confirm that the Data Protection Commission has procedures **in place to monitor the effectiveness of** its risk management and control procedures. The Data Protection **Commission's monitoring and review** of the effectiveness of the system of internal control was informed by the work of the internal and external **auditors**, the Audit Committee of the Department of Justice & Equality, and the senior management **committee**. The senior management within the **Data** Protection Commission is responsible for the **development** and maintenance of the internal control framework.

During the period from 25 May **2018** to 31 December 2018, the DPC's Internal Audit function was **carried out** by the Department of Justice and Equality (DJE) **Internal** Audit under the oversight of the Audit **Committee** of Vote 24 (Justice) for assurance to internal controls and oversight.



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Helen Dixon  
Commissioner

Date: 23<sup>rd</sup> August 2019

**DATA PROTECTION COMMISSION**  
**ACCOUNT OF RECEIPTS AND PAYMENTS**  
**FOR THE PERIOD FROM 25 MAY 2018 TO 31 DECEMBER 2018**

	Notes	Period from 25 May 2018 to 31 December 2018	Period from 1 January to 24 May 2018
		€	€
<b>Receipts</b>			
Monies provided by the Oireachtas Fees	2	5,416,801	2,637,109
			208,346
		5,416,801	2,845,455
<b>Payments</b>			
Staff Costs	3	3,212,609	1,680,463
Accommodation and Equipment Costs	5	793,944	275,225
Operational Costs	6	248,388	123,019
Legal and Professional Fees	7	1,161,860	558,402
		5,416,801	2,637,109
Payment of receipts for the period to the Vote of the Office of the Minister for Justice and Equality		64,769	155,932
Receipts payable to the Vote of the Office of the Minister for Justice and Equality		-	52,414
		5,481,570	2,845,455

Notes 1 to 12 form part of this account.



Helen Dixon  
Commissioner

Date: 23<sup>rd</sup> August 2019

# DATA PROTECTION COMMISSION

## NOTES TO THE ACCOUNTS FOR THE PERIOD FROM 25 MAY 2018 TO 31 DECEMBER 2018

### 1. Accounting policies

The basis of accounting and significant accounting policies adopted by the Data Protection Commission are set out below. They have been applied consistently throughout the period.

#### a) General Information

The Data Protection Commission was set up under the Data Protection Act 2018, with offices at 21 Fitzwilliam Square, Dublin 2, Trinity Point, 10/11 Leinster Street South, Dublin 2 and Canal House, Station Road, Portarlinton, Co Laois. The primary function of the Data Protection Commission is to supervise compliance with the General Data Protection Regulation, the Law Enforcement Directive and the Data Protection Act 2018. The core functions of the DPC, include: handling complaints and conducting inquiries and investigations in relation to potential infringements of data protection legislation; promoting improved compliance with data protection legislation by data controllers and processors and greater awareness regarding data protection rights; and co-operating with data protection authorities in other EU Member States on issues such as complaints and alleged infringements involving cross border processing.

#### b) Basis of Preparation

The accounts have been prepared on the going concern basis, under the historical cost convention. The accounts are in the form approved by the Minister for Justice and Equality with the concurrence of the Minister for Public Expenditure and Reform. The accounts are prepared in Euro which is the functional currency of the Data Protection Commission.

#### c) Monies Provided by the Oireachtas

Income recognised in the accounts under Grants represents funding provided to the Data Protection Commission through the Vote of the Department of Justice and Equality. The Department administers the payment of salaries and all other costs and the amount recognised as income represents the recourse to the Vote to fund payments made during the period.

#### d) Foreign Currencies

Transactions denominated in foreign currencies are translated into euro and recorded at the rate of exchange ruling at the dates of transactions. Monetary assets and liabilities denominated in foreign currencies are translated into euro at the rates of exchange ruling at the reporting date or at forward purchase contract rates where such contracts exist.

#### f) Superannuation

The employees of the Data Protection Commission are civil servants and are members of a defined benefit scheme which is unfunded and is administered by the Department of Public Expenditure and Reform.

The Public Service (Single Scheme and Other Provisions) Act 2012 became law on 28th July 2012 and introduced the new Single Public Service Pension Scheme ("Single Scheme") which commenced with effect from 1st January 2013. All new staff members to the Data Protection Commission, who are new entrants to the Public Sector, on or after 1st January 2013 are members of the Single Scheme.

#### g) Accruals Based Information

Included in note 8 to the accounts is information surrounding the financial results of the Data Protection Commission had the accounts been prepared under the historical cost convention and comply with FRS 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC), as promulgated by Chartered Accountants Ireland.

**DATA PROTECTION COMMISSION**

**NOTES TO THE ACCOUNTS  
FOR THE PERIOD FROM 25 MAY 2018 TO 31 DECEMBER 2018**

	Period from 25 May 2018 to 31 December 2018	Period from 1 January to 24 May 2018
	€	€
<b>2 Monies provided by the Oireachtas</b>		
Department of Justice and Equality	5,416,801	2,637,109

The Data Protection Commission was funded from the Vote of the Department of Justice and Equality (Vote 24) through subhead A.6.

	Period from 25 May 2018 to 31 December 2018	Period from 1 January to 24 May 2018
	€	€
<b>3 Staff Costs and Employee Information</b>		
Wages and Salaries	3,135,363	1,631,496
Travel and Subsistence	77,246	48,967
Total Staff Cost	<u>3,212,609</u>	<u>1,680,463</u>

The average number of employees during the period was 90.

Pension related deduction was deducted in line with statutory requirements. €111,176 of pension levy has been deducted in the period from 25 May 2018 to 31 December 2018 and retained by the Department of Justice and Equality.

## DATA PROTECTION COMMISSION

### NOTES TO THE ACCOUNTS FOR THE PERIOD FROM 25 MAY 2018 TO 31 DECEMBER 2018

#### 4 Remuneration of Data Protection Commissioner

The remuneration in the period from 25 May 2018 to 31 December 2018 of the sole Commissioner is as follows:

	Period from 25 May 2018 to 31 December 2018	Period from 1 January to 24 May 2018
	Salary	Salary
	€	€
Helen Dixon	81,859	55,210

The sole Commissioner did not receive any performance related payments or any other benefit in kind during the period.

Pension entitlements are in line with and do not extend beyond the standard entitlements in the Civil Service Defined Benefit Superannuation Scheme.

In the period from 25 May 2018 to 31 December 2018, the sole Commissioner incurred travel expenses, including reimbursements of €8,861.

	Period from 25 May 2018 to 31 December 2018	Period from 1 January 2018 to 24 May 2018
	€	€
<b>5 Accommodation and Equipment Costs</b>		
Fixed asset additions	254,662	23,887
Equipment maintenance and office supplies	117,410	84,832
Rent	222,671	153,061
Premises expenses	199,201	13,445
	793,944	275,225

**DATA PROTECTION COMMISSION**

**NOTES TO THE ACCOUNTS  
FOR THE PERIOD FROM 25 MAY 2018 TO 31 DECEMBER 2018**

	Period from 25 May 2018 to 31 December 2018	Period from 1 January 2018 to 24 May 2018
	€	€
<b>6 Operational Costs</b>		
Translation and interpretation expenses	20,758	645
Print, post and stationary	31,201	-
Telecommunications	18,950	-
Seminars and conferences	8,543	294
Marketing and media expenses / GDPR awareness	108,430	95,182
Staff training and development	1,671	-
Newspaper cuttings and periodicals	1,380	927
Office refreshments	781	3,351
Membership of professional bodies	255	270
Reports and publications / advertising	37,780	19,561
Audit & Accountancy	16,772	-
Other expenses	1,867	2,789
	<u>248,388</u>	<u>123,019</u>

	Period from 25 May 2018 to 31.12.2018	Period from 1 January 2018 to 24 May 2018
	€	€
<b>7 Legal and Professional Fees</b>		
Legal advice (General)	18,033	2,498
Legal fees – legal proceedings	380,916	247,904
Legal costs awarded against DPC	445,401	-
Legal costs recouped	(6,482)	(7,027)
Communications / Public Relations	39,688	40,524
Business Advisory Services	260,319	274,503
Other	23,985	-
	<u>1,161,860</u>	<u>558,402</u>



**DATA PROTECTION COMMISSION**

**NOTES TO THE ACCOUNTS  
FOR THE PERIOD FROM 25 MAY 2018 TO 31 DECEMBER 2018**

**8 Accruals Based Information**

<b>(a) Fixed Assets</b>	IT Equipment	Construction in progress	Office Equipment	Total
	€		€	€
<b><u>Cost</u></b>				
At 25 May 2018	66,926	-	12,323	79,249
Additions for the period <sup>1</sup>	-	396,239	2,522	398,761
Disposals	-	-	-	-
At 31 December 2018	66,926	396,239	14,845	478,010
<b><u>Accumulated Depreciation</u></b>				
At 25 May 2018	45,552	-	9,662	55,214
Depreciation charge for the period	3,040	-	764	3,804
Disposals	-	-	-	-
At 31 December 2018	48,592	-	10,426	59,018
<b><u>Net Book Value</u></b>				
At 31 December 2018	18,334	396,239	4,419	418,992
At 25 May 2018	21,374	-	2,661	24,035

<sup>1</sup>Construction in progress additions of €396,239 include an amount of €144,099 which had not been included in the prior period.

	Period from 25 May 2018 to 31 December 2018	Period from 1 January 2018 to 24 May 2018
	€	€
<b>(b) Cost of Service</b>		
Payments in the period	5,416,801	2,637,109
Opening accruals	(54,646)	(51,308)
Closing accruals	51,807	54,646
Opening prepayments	20,056	32,054
Closing prepayments	(43,358)	(20,056)
Opening stock balance	5,000	5,801
Closing stock balance	(2,123)	(5,000)
Additions to fixed assets	(398,761)	(23,887)
Depreciation for the period	3,804	2,628
Cost of service	4,998,580	2,631,987

**DATA PROTECTION COMMISSION**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD FROM 25 MAY 2018 TO 31 DECEMBER 2018**

**9 Lease Commitments**

The Data Protection Commission relocated its Dublin office to 21 Fitzwilliam Square in August 2016, which is provided free of charge by the Office of Public Works.

Since then, the Data Protection Commission exceeded the maximum capacity of Fitzwilliam Square in light of its enhanced role under GDPR. As the Office of Public Works (OPW) was not in a position to provide a suitable premise to meet the short-term accommodation needs, DPC sourced additional office space to alleviate constraints in their Dublin office. The Data Protection Commission entered into a short term 'Serviced Office Agreement' with Regus Court, Harcourt Road, Dublin 2. The costs for additional temporary office space in Regus Court was €222,671 from 25 May 2018 to 31 December 2018.

Due to the on-going expansion of the Data Protection Commission's statutory supervisory role, and the growth of the organisation throughout 2018, the organisation outgrew the temporary accommodation on Harcourt Road. The Data Protection Commission engaged throughout 2018 with the OPW to find an alternative office. The OPW was unable to find suitable longer term accommodation for the Data Protection Commission. As such, an alternative larger short term office space was sourced, located in Trinity Point, Leinster Street, Dublin 2. The Data Protection Commission vacated the Regus Court building in November 2018. Staff were relocated to Trinity Point at the end of October 2018.

During the period from 25 May 2018 to 31 December 2018, discussions continued with the Office of Public Works to identify a new permanent Dublin office. It is expected that such a premise may not be available before 2020.

The Portarlinton office is located at Canal House, Station Road, Portarlinton, Co. Laois. This office is provided free of charge by the Office of Public Works.

At 31 December 2018 the Data Protection Commission had the following future minimum lease payments:

	<b>As at 31 December 2018</b>	<b>As at 24 May 2018</b>
	<b>€</b>	<b>€</b>
Payable within 1 year	23,967	109,104
Payable within 2 – 5 years	-	-
Payable after 5 years	-	-
	23,967	109,104

**DATA PROTECTION COMMISSION**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD FROM 25 MAY TO 31 DECEMBER 2018**

**10 Capital Commitments**

There were no capital commitments at 31<sup>st</sup> December 2018.

**11 Related Party Transactions/ Disclosure of Interests**

Key management personnel in the Data Protection Commission consisted of the sole Commissioner and five Deputy Commissioners. Total remuneration paid to key management personnel by the Data Protection Commission for the period from 25 May 2018 to 31 December 2018 amounted to €347,899.

The Data Protection Commission complied with the Code of Practice for the Governance of State Bodies issued by the Department of Finance in relation to the disclosure of interests by the Commission and members/staff of the Commission. Formal procedures exist to ensure adherence with the requirements of the Code.

**12 Contingent Liabilities**

There are a number of cases before the Courts in which the Data Protection Commission is engaged which no provision has been made in these accounts. The Data Protection Commission does not comment on ongoing litigation.





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Ms Helen Dixon  
Commissioner  
Data Protection Commission  
21 Fitzwilliam Square  
Dublin 2

13 September 2019



Dear Ms. Dixon

Please find enclosed the following:

- Management letter arising from the audit of the Data Protection Commission financial statements for the period 25 May to 31 December 2018.

Please do not hesitate to contact me directly should you have any queries in respect of the document.

Yours Sincerely

Kiernan Scott

Senior Auditor

01 - 8648659



Office of the Comptroller and Auditor General  
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Ms. Helen Dixon  
Commissioner  
Data Protection Commission  
21 Fitzwilliam Square  
Dublin 2

13 September 2019

Dear Ms. Dixon,

We perform our audit under the authority conferred by legislation and in accordance with applicable auditing standards. The audit, through the reporting of the audit opinion, gives independent assurance on the 'truth and fairness' of the financial statements of your organisation.

An audit of financial statements in the central government sector is similar in scope and nature to the audit of any other entity. There is, however, a greater emphasis on compliance with authority commonly known as regularity, and on the propriety of transactions. These matters are explained in further detail in Appendix I.

The audit scope does not extend to providing assurance on the arrangements in place in your organisation for ensuring the proper conduct of financial business or the managing of performance and use of resources. Neither do we search specifically for fraud or test the effectiveness of all control systems. However, in planning and performing the audit we obtain an understanding of, and examine many aspects of your business and financial processes. While the audit cannot be expected to identify all weaknesses or irregularities that may exist, we do however report to you our findings or observations on matters which we believe should be addressed.

In addition to explaining the issue, outlining the implication if the issue is not addressed and our recommendation, we have incorporated your organisation's response which permits us to properly understand the nature and significance of the issue raised.

In closing I would like to express my appreciation for the co-operation afforded to members of the audit team by your staff throughout the course of the audit.

Yours sincerely

Kiernan Scott  
Senior Auditor

## **A. Payroll Reports**

### **Finding**

The payroll costs for the period under review was €3.1 million which amounted to 58% of total spend in the period. There is no evidence that payroll control reports are provided by the shared services operation to the Commission for review.

### **Implication**

The Commission cannot demonstrate that its payroll is correct as there is no review of payroll control reports to ensure requested changes have been made correctly/

### **Rating**

Low

### **Recommendation**

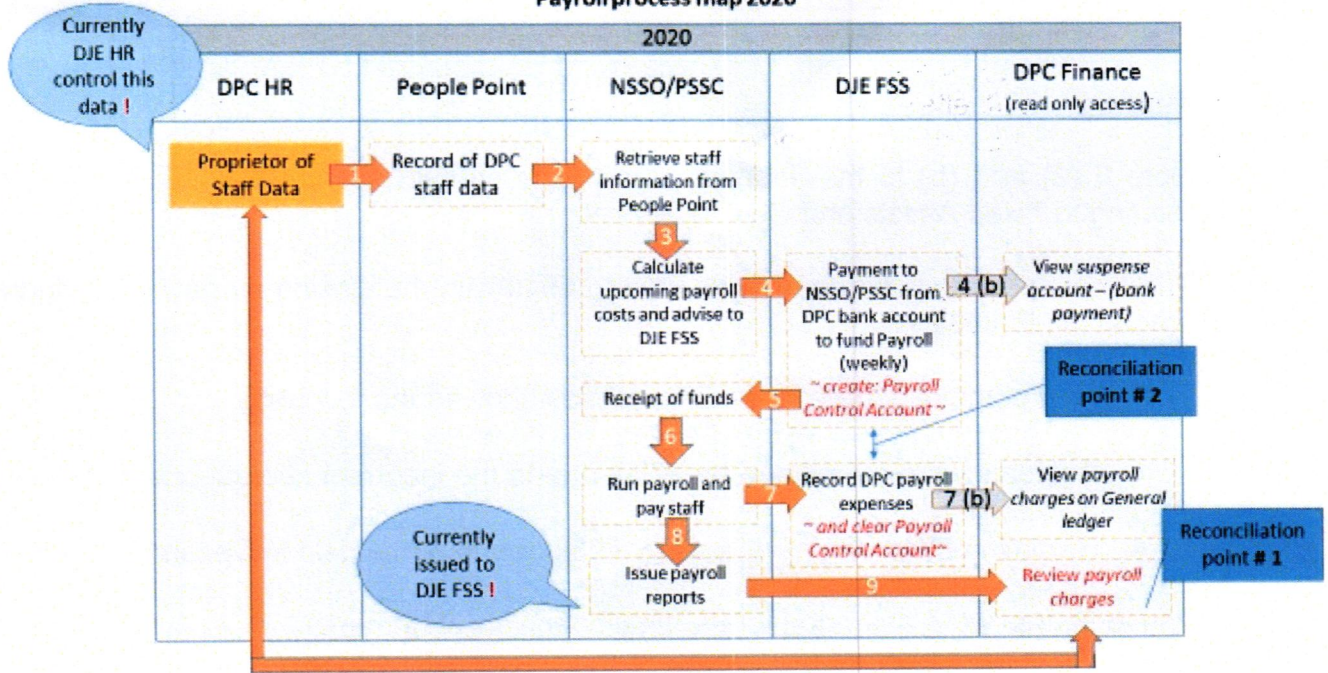
The Commission should obtain and review payroll control reports and evidence as having been done so with sign off at an appropriate level.

### **Management Response**

The Data Protection Commission (DPC) acknowledges the significance of undertaking payroll reviews in order to ensure the integrity and accuracy of the DPC payroll. We agree with the above statement that payroll control reports are not provided to the DPC by the National Shared Services Office (NSSO) and, as a result, it inhibits the ability of the DPC to perform such reviews. This is an issue that has also been highlighted to us by our internal auditors. The DPC has been pro-active in engaging with the Office of Comptroller and Auditor General, the NSSO and the Department of Justice and Equality to procure such information to enable these reviews to take place.

The DPC is also aware that a function of the NSSO is to run regular comparison audits between the People Point Human Management Records System (HRMS) and payroll to identify and correct any errors and irregularities. The DPC understands that this is performed as part of the Service Management Agreement in place between the Department of Justice and Equality and the NSSO. The DPC will continue to explore how it conducts its own payroll reconciliations. It is to be noted that DPC anticipates that it will be a direct client of NSSO from 2020 with an NSSO-DPC Service Level Agreement in place. At this point, we anticipate the 2020 process will look per the draft process map copied below:

Payroll process map 2020



DPC HR: Data Protection Commission Human Resources  
 NSSO/PSSC: National Shared Services Office / Payroll Shared Service Centre (PSSC)  
 DJE FSS: Department of Justice and Equality Financial Shared Services  
 DPC Finance: Data Protection Commission Finance



## **B. Accrual and Prepayments**

### **Finding**

Note 8 (a) and (b) to the financial statements contain accruals based information relating to Fixed Assets and Cost of Service.

The closing accruals figure of amounted to €51k with the closing prepayments figure amounting to €43k.

The review of these figures for audit purposes showed the following:

- Accruals were overstated by €7.5k due to the incorrect accrual of a previously paid audit fee.
- Prepayments were overstated by €23k due to rental paid in December 2018.

These figures were amended for the final financials statements.

### **Implication**

The process used for the calculation of accruals and prepayments and the oversight of same did not operate effectively.

### **Rating**

Low

### **Recommendation**

The Commission should review its processes for calculation of year end accruals and prepayments to ensure that accurate figures are included in the financial statements.

### **Management Response**

As recommended, the DPC agrees to review the process used for accruals and prepayments. There is an exercise underway as part of the DPC's transition to becoming its own accounting officer to develop new financial policies and procedures for all financial areas which will include more regular oversight of items being posted to general ledgers and regular month end /year end processes, including prepayments and accruals. In particular, the DPC notes that it will need to improve its efforts to ensure that the narrative or description included in the general ledger for certain transactions posted, by service providers to the DPC, allow for accurate identification of the nature of the expense. The DPC will continue to work with the Department of Justice Financial Shared Services team to improve the quality of recording such transactions.

## **C. Fixed Asset Register**

### **Finding**

The net book value of fixed assets at period end amounted to €418k. The Commission's Fixed Asset Register is not in agreement with the Fixed Asset Register of the Department of Justice and Equality. It is accepted that the difference is not material.

### **Implication**

The Fixed Asset Register maintained by the Commission may not be accurate. This has adverse implications for the effective control and safeguarding of assets.

### **Rating**

Low

### **Recommendation**

The Commission will become a Vote account on 1 January 2020 and as such fully responsible for the control and safeguarding of its assets. Therefore it is important that the Fixed Asset Register is accurate at that date. It is recommended that steps be taken to ensure that this is the case at that date.

### **Management Response**

As noted, the DPC will become an accounting officer from 1 January 2020 and as such, will be fully responsible for the control and safeguarding of its assets. As part of this process, DPC is developing financial policies and procedures for all financial areas which will include oversight and maintenance of fixed asset records.

## **Appendix I - Explanation of the concepts of Regularity and Propriety**

### **Regularity**

The concept of regularity reflects a concern that public money raised through taxation on the public should be used only for those purposes approved by Dáil Éireann. The preparation of financial statements by central government sector bodies is an important means by which they are accountable for the use of public funds made available to them. The financial statements of central government sector bodies include an implied assertion regarding the regularity of financial transactions, in addition to the financial statement assertions identified in ISA 500 (UK and Ireland).

The general concern is with the administration of public monies in accordance with the legal authority governing them and therefore extends to the substance of transactions and the entitlement of recipients of public funds.

In these conducting his audit, the C&AG considers whether:

- (i) amounts expended have been applied by the entity concerned for the purposes intended
- (ii) transactions recorded in the account conform with the authority under which they purport to have been carried out.

### **The concept of propriety**

Propriety is concerned with the way in which public business is conducted including any conventions agreed with Dáil Éireann (and in particular the PAC), and any guidance issued on governance and ethics.

Whereas regularity is concerned with the compliance with appropriate authorities, propriety goes wider than this and extends to standards of conduct, behaviour and corporate governance. It is concerned with fairness and integrity including avoidance of personal profit from public business, even handedness in the appointment of staff, open competition in the award of contracts and the avoidance of waste and extravagance.

## Appendix II – Issues Rating

Issue rating	Description
High	Our finding represents a significant weakness in the current control environment, financial management or governance, and requires immediate action by the management or board to meet minimum control standards.
Medium	Our finding is an opportunity to improve the effectiveness of the control environment, financial management or governance, and requires management or board action in the near term.
Low	Our finding is a general opportunity to improve efficiency and effectiveness of the processes or the controls.



Oifig an Ard-Reachtair Cuntas agus Ciste  
Office of the Comptroller and Auditor General

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Ms. Helen Dixon  
Commissioner  
Data Protection Commission  
21 Fitzwilliam Square  
Dublin 2

16 August 2019

Dear Ms. Dixon

**Data Protection  
Commission**  
  
19 AUG 2019  
**Date Received**  
  
Fitzwilliam Square

Please find enclosed the following:

- Management letter arising from the audit of the cessation accounts of the Office of the Data Protection Commissioner for the period 1 January to 24 May 2018.

Please do not hesitate to contact me should you have any queries in respect of this document.

Yours Sincerely

Kiernan Scott

Senior Auditor

01 – 8638659

Cc: Mr. Con Haugh - Chairperson of the Audit and Risk Committee of the Department of Justice and Equality



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Ms. Helen Dixon  
Commissioner  
Data Protection Commission  
21 Fitzwilliam Square South  
Dublin 2  
D02 RD28  
Ireland

16 August 2019

Dear Ms. Dixon

We perform our audit under the authority conferred by legislation and in accordance with applicable auditing standards. The audit, through the reporting of the audit opinion, gives independent assurance on the 'truth and fairness' of the financial statements of your organisation.

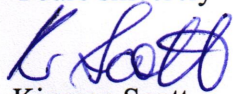
An audit of financial statements in the central government sector is similar in scope and nature to the audit of any other entity. There is, however, a greater emphasis on compliance with authority commonly known as regularity, and on the propriety of transactions. These matters are explained in further detail in Appendix I.

The audit scope does not extend to providing assurance on the arrangements in place in your organisation for ensuring the proper conduct of financial business or the managing of performance and use of resources. Neither do we search specifically for fraud or test the effectiveness of all control systems. However, in planning and performing the audit we obtain an understanding of, and examine many aspects of your business and financial processes. While the audit cannot be expected to identify all weaknesses or irregularities that may exist, we do however report to you our findings or observations on matters which we believe should be addressed.

In addition to explaining the issue, outlining the implication if the issue is not addressed and our recommendation, we have incorporated your organisation's response which permits us to properly understand the nature and significance of the issue raised.

In closing I would like to express my appreciation for the co-operation afforded to members of the audit team by your staff throughout the course of the audit.

Yours sincerely



Kiernan Scott  
Senior Auditor

## **A. Presentation of accounts from audit:**

### **Finding**

The Data Protection Act 2018 – Section 66(2) states the following:

*The Commission should submit the final accounts to the Comptroller and Auditor General for audit not later than 3 months after the establishment day.*

The above means that the final accounts of the Office of the Data Protection Commissioner should have been submitted for audit by 25 August 2018. The records of this Office show that the accounts were submitted on 5 December 2018.

### **Implication**

The Data Protection Commission was not in compliance with its legislative responsibilities in respect of the matter of the submission of the final accounts of the Office of the Data Protection Commissioner.

### **Rating**

Medium

### **Recommendation**

It is recommended that the Commission review its procedures to ensure future legislative requirements of this type are complied with.

### **Management Response**

The Data Protection Commission (DPC) acknowledges the delay in submitting the final accounts for the period 1 Jan to 25 May 2018 to the Comptroller and Auditor General.

Section 66 of the 2018 Act required submission not later than three months after the establishment day of the Data Protection Commission which would have been the 25<sup>th</sup> August 2018. The Commission presented the accounts at the beginning of December 2019 which represented a delay of just in excess of three months.

A number of factors gave rise to this delay:

- Firstly, the final accounts of the Data Protection Commissioner were an exceptional case and covered the non-standard period of 1<sup>st</sup> January to 25<sup>th</sup> May 2018.
- Secondly, the legislation providing the legal direction on these matters, the Data Protection Act 2018, was enacted only on the 24<sup>th</sup> May 2018.
- Thirdly, the 2017 accounts had not yet been audited by the Comptroller and Auditor General by 25<sup>th</sup> August 2018. This was partly the case due to the later than anticipated final submission of the 2017 accounts *on a cash basis* to the Comptroller and Auditor



General. The initial accounts had been submitted on an accruals basis which represented a change from prior period accounts and were redrafted on a cash basis as a result.

Notwithstanding the factors outlined above affecting the timely submission of the final accounts of the Data Protection Commissioner to the Comptroller and Auditor General, the Data Protection Commission acknowledges that late submission should not have occurred and takes responsibility for this failure in compliance.

In addition the Commission accept the recommendation of the Comptroller and Auditor General that procedures should continue to be tightly monitored to ensure compliance in future. The Commission would point out that late submission is unusual for this office and confirms that the Commission has since met its obligations to submit on time in the subsequent accounting period (26 May 2018 – 31 Dec 2018 – submitted on 26 March 2019.)

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<b>Low</b>	Our finding is a general opportunity to improve efficiency and effectiveness of the processes or the controls.