



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 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 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 gCaihteán 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 caihteáin sin. Táim neamhspleách ar an gCoimisiún um Chosaint Sonraí agus chomhlíon mé na freagrachtaí eiteiciúla 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 tuairiscíú 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 calaóis nó earráid mar chúis leis.

Freagrachtaí an Ard-Reachtaire 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 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 aimsíofar míráiteas ábhartha le linn iniúchadh a dhéantar de réir na gCaighdeán Idirnáisiúnta um Iniúchóireacht. 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 eacnamaíocha 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 coinnim 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; 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 calaíse 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 calaóis. 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 shainaithním 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 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 dtógaim ar an gconclúid go bhfuil míráiteas ábhartha ann i leith na faisnéise sin, ceanglaítear orm an fhír sin a thuairiscíú.

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 sainaitheím 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 sainaitheím 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 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)**

OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

CLÁR ÁBHAR

	Leathanach
Faisnéis Ghinearálta	3
Deimhniú an Ard-Reachtair Cuntas agus Ciste	4
Ráiteas Rialachais agus Tuarascáil an Choimisinéara Cosanta Sonraí	5-10
Ráiteas faoi Rialú Inmheánach	11-13
Cuntas Fáltas agus Íocaíochtaí	14
Nótaí leis na Cuntais	15-21

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)
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**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 thiocfadh 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 gcumhdaítear 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 minithe 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 CHOSAINT 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 chúí agus rialachas cuí na hoifige ar aon dul leis na príonsabail 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 Iniúchóireachta Inmheánaí na Roinne Dlí agus Cirt agus Comhionannais. Le linn na tréimhse a chumhdaítear leis an Ráiteas Airgeadais seo, chuir Aonad Iniúchóireachta 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 Iniúchóireachta 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

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 CHOSAINN 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:

Raon Ó	Go	Líon fostaithe 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

Tabhair faoi deara: Chun críocha an nochtadh 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’.

	An tréimhse ón 1 Eanáir 2018 go dtí an 24 Bealtaine 2018	An 12 mhí go dtí an 31 Nollaig 2017
	€	€
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
Costais chomhairleachta iomlána	317,525	699,363

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

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

Caiteachas Taistil agus Cothaithe

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

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

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 chuntasáíochta.
- 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:

4th 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 fheidmiú. 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 ceadáíodh 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 saincheistanna 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 shuntasáí 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:

- taifeadh 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 dearbhairte 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 treoirlínte 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-iniúcháirí inmheánacha agus seachtracha, an Choiste Iniúcháireachta sa Roinn Dlí agus Cirt agus Comhionannais agus an choiste ardbhainistíochta, rinne sí eolas d'fhairesachán 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 gcreat 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.

Sínithe thar ceann Oifig an Choimisinéara Cosanta Sonraí



Helen Dixon
Coimisinéir
An Coimisiún um Chosaint Sonraí

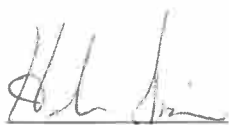
Dáta:

4^o Iúil 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	€	€
Fáltais			
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>
Íocaíochtaí			
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	<u>123,019</u>	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:

4th 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 dlíeanais 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 thairgeadh mar leithreasá 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 tairgeadtar iad ag an ráta malairte atá i bhfeidhm ar dháta na n-idirbheart. Déantar sócmhainní agus dlíeanais 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 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 in Oifig an Choimisinéara Cosanta Sonraí a chuaigh isteach san Eanáir 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
	€	€
2 Airgead ón Oireachtas		
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
	€	€
3 Ioncam Táillí		
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
	€	€
4 Costais Foirne agus Faisnéis Fostaithe		
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 BEALTAINÉ 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 Dlí agus Cirt agus Comhionannais é.

Miondealú ar shochair fostaithe in aghaidh na bliana:

Raon		Líon fostaithe
Ó	Go	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 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:

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

Ní bhfuair an Coimisinéir aon fócaíochtaí 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, aisíocaíochtaí 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
6 Costais Bhunaithe	€	€
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
7 Táillí Comhairleachta	€	€
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
8 Speansais Ilghnéitheacha	€	€
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	Iomlán
	€	€	€
<u>Costas</u>			
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
<u>Dímheas Carntha</u>			
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
<u>Glanluach Leabhar</u>			
Ag an 24 Bealtaine 2018	21,374	2,661	24,035
Ag an 31 Nollaig 2017	817	1,960	2,776
	An tréimhse ón 1 Eanáir 2018 go dtí an 24 Bealtaine 2018	An 12 mhí go dtí an 31 Nollaig 2017	
	€	€	
(b) Costas Seirbhíse			
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:

	Ag an 24 Bealtaine 2018 €	Ag an 31 Nollaig 2017 €
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

CONTENTS

	Page
General Information	3
Certificate of the Comptroller and Auditor General	4
Governance Statement and Data Protection Commissioner's Report	5-10
Statement on Internal Control	11-13
Account of Receipts and Payments	14
Notes to the Accounts	15-21

OFFICE OF THE DATA PROTECTION COMMISSIONER

GENERAL INFORMATION

Offices:

Dublin Office:
21 Fitzwilliam Square
Dublin 2

Portarlinton Office:
Canal House
Station Road
Portarlinton
Co. Laois

Data Protection Commissioner: Ms. Helen Dixon – Commissioner

Deputy Commissioners:

Ms. Anna Morgan – Head of Legal
Mr. Dale Sunderland – Multinational Supervision & Technology, Prior Consultation & Engagement
Ms. Jennifer O'Sullivan – Strategy, Operations & International
Mr. John O'Dwyer – Complaints, **Investigations & BCRs**
Ms. Marita Kinsella – Corporate **Affairs & First Line Response**
(left the organisation since (08/03/2019)

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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 24th 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
Total consultancy costs	317,525	699,363

**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.

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

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

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

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



Helen Dixon
Commissioner
Data Protection Commission

Date: 4th 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

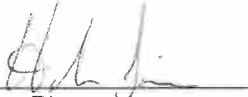
I confirm that procedures were in place in the Office of the Data Protection Commissioner to ensure compliance with current procurement rules and guidelines and that during the period ended 24 May 2018 the Office of the Data Protection Commissioner complied with those procedures.

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: 4th 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
		€	€
Receipts			
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>
Payments			
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: 4th 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 28th July 2012 and introduced the new Single Public Service Scheme ("Single Scheme") which commenced with effect from 1st 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 1st 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
	€	€
2 Monies provided by the Oireachtas		
Department of Justice and Equality	<u>2,637,109</u>	<u>6,173,768</u>

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
	€	€
3 Fee Income		
Registration fee income received	<u>208,346</u>	<u>754,739</u>

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
	€	€
4 Staff Costs and Employee Information		
Wages and Salaries	1,631,496	3,251,100
Travel and Subsistence	48,967	102,756
Total Staff Cost	<u>1,680,463</u>	<u>3,353,856</u>

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		Number of employees
From	To	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
6 Establishment Costs	€	€
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
7 Consultancy Fees	€	€
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
8 Miscellaneous Expenses	€	€
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

Accumulated Depreciation

At 01 January 2018

Depreciation charge for the period

Disposals

At 24 May 2018

Net Book Value

At 24 May 2018

At 31 December 2017

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

(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

	Period from 1 January 2018 to 24 May 2018	12 Months to 31 December 2017
	€	€
Payments in the period	2,637,109	6,173,768
Opening accruals	(51,308)	(30,357)
Closing accruals	54,646	51,308
Opening prepayments	32,054	1,882
Closing prepayments	(20,056)	(32,054)
Opening stock balance	5,801	8,244
Closing stock balance	(5,000)	(5,801)
Additions to fixed assets	(23,887)	(90)
Depreciation for the period	2,628	2,212
Cost of service	2,631,987	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 24th 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.

