



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



**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

GENERAL INFORMATION

Offices:

Dublin Office:
21 Fitzwilliam Square
Dublin 2

Portarlington Office:
Canal House
Station Road
Portarlington
Co. Laois

Commissioner for Data Protection: 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 – Breaches, Complaints, Investigations &
Transfers
Ms. Marita Kinsella – Corporate Affairs & First Line Response

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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 31st 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 25th May 2018 to 31st 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 25th May 2018 to 31st 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)
Total	<u>819,835</u>	<u>240,877</u>

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
	€	€
Domestic		
- Commissioner	-	-
- Employees	17,040	9,435
International		
- Commissioner	8,861	2,487
- Employees	51,345	37,045
Total	<u>77,246</u>	<u>48,967</u>

Hospitality Expenditure

There was no hospitality expenditure incurred from 25th May 2018 to 31st 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: 23rd 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.



Helen Dixon
Commissioner

Date: 23rd 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
		€	€
Receipts			
Monies provided by the Oireachtas Fees	2	5,416,801	2,637,109
			208,346
		<u>5,416,801</u>	<u>2,845,455</u>
Payments			
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
		<u>5,416,801</u>	<u>2,637,109</u>
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
		<u>5,481,570</u>	<u>2,845,455</u>

Notes 1 to 12 form part of this account.



Helen Dixon
Commissioner

Date: 23rd 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, Portarlington, 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 €
2 Monies provided by the Oireachtas		
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 €
3 Staff Costs and Employee Information		
Wages and Salaries	3,135,363	1,631,496
Travel and Subsistence	77,246	48,967
Total Staff Cost	3,212,609	1,680,463

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
	€	€
5 Accommodation and Equipment Costs		
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
	€	€
6 Operational Costs		
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
	€	€
7 Legal and Professional Fees		
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

(a) Fixed Assets	IT Equipment	Construction in progress	Office Equipment	Total
	€		€	€
<u>Cost</u>				
At 25 May 2018	66,926	-	12,323	79,249
Additions for the period ¹	-	396,239	2,522	398,761
Disposals	-	-	-	-
At 31 December 2018	66,926	396,239	14,845	478,010
<u>Accumulated Depreciation</u>				
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
<u>Net Book Value</u>				
At 31 December 2018	18,334	396,239	4,419	418,992
At 25 May 2018	21,374	-	2,661	24,035

¹Construction 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) Cost of Service		
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:

	As at 31 December 2018	As at 24 May 2018
	€	€
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 31st 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.