



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

DATA PROTECTION COMMISSION

ACCOUNT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

DATA PROTECTION COMMISSION

**ACCOUNT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

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DATA PROTECTION COMMISSION

GENERAL INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2019

Offices:	Dublin Office: 21 Fitzwilliam Square Dublin 2 Trinity Point 10/11 Leinster Street South Dublin 2 Portarlinton Office: Canal House Station Road Portarlinton Co. Laois
Commissioner for Data Protection:	Ms. Helen Dixon – Commissioner
Deputy Commissioners:	Ms. Anna Morgan – Head of Legal Mr. Dale Sunderland – Head of Regulatory Activity Ms. Jennifer O’Sullivan – Strategy, Operations & International Mr. John O’Dwyer – Head of Regulatory Activity Mr. Graham Doyle – Head of Corporate Affairs & Communications Mr. Tony Delaney – Head of Regulatory Activity Mr. Colum Walsh – Head of Regulatory Activity
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DATA PROTECTION COMMISSION

**ACCOUNT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL



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 year ended 31 December 2019 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 2019.

Transfer of functions and establishment as a Vote

The Data Protection Commission was established on 25 May 2018. 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 Commission to be assigned its own vote and this came into effect on 1 January 2020. Future financial reporting by the Commission will be in the form of an appropriation account.

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

30 June 2020

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 year ended 31 December 2019 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

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 25th May 2018. On that date, the Data Protection Act 2018 established a new Data Protection Commission (DPC) and transferred all the functions of the Data Protection Commissioner to the new Data Protection Commission. 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

These are the second set of financial statements of the new body. For information purposes comparative figures provided comprise of the period 25th May 2018 to 31st December 2018. The Data Protection Commission is independent in the performance of its functions. In 2019, the budget of the Commission formed part of the Department of Justice and Equality Vote and the Commission accounted for its budget through the Accounting Officer of the Department of Justice and Equality. The Data Protection Commission ensured good governance in part 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 effective date in this instance is 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 comply 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 2019.

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. Ms. Dixon was reappointed for a second term for a period of 5 years in September 2019.

In terms of the governance structure of the Data Protection Commission, the Commission has a Senior Management Committee (SMC) comprising the Commissioner for Data Protection and seven 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 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.

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 2019, the Department of Justice and Equality Internal Audit Unit completed audits 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.

Key Personnel Changes

During the year, the Data Protection Commission appointed three Deputy Commissioners - Graham Doyle, Colum Walsh and Tony Delaney. Former Deputy Commissioner Marita Kinsella resigned in February 2019.

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 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		Number of employees	Number of employees
From	To	2019	2018
€ 60,000	- € 69,999	12	18
€ 70,000	- € 79,999	19	9
€ 80,000	- € 89,999	4	2
€ 90,000	- € 99,999	3	3
€ 100,000	- € 109,999	2	2
€ 110,000	- € 119,999	-	-
€ 120,000	- € 129,999	-	-
€ 130,000	- € 139,999	-	1
€ 140,000	- € 149,999	-	-
€ 150,000	- € 159,999	1	-

Consultancy Costs

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

	2019	25.05.18 to 31.12.18
	€	€
Legal advice	167,582	18,033
Business Advisory Services	108,338	260,319
Strategic Communications Advice	35,157	33,739
Other Professional Services	6,458	-
Total	317,535	312,091

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.

	2019	25.05.18 to 31.12.18
	€	€
Legal fees - legal proceedings	823,544	380,916
Legal costs awarded against DPC	-	445,401
Legal costs recouped	(4,364)	(6,482)
Total	819,180	819,835

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2019	25.05.18 to 31.12.18
	€	€
Domestic		
- Commissioner	-	-
- Employees	23,752	17,040
International		
- Commissioner	13,336	8,861
- Employees	116,459	51,345
Total	153,547	77,246

Hospitality Expenditure

There was no hospitality expenditure incurred from 1st January 2019 to 31st December 2019 (2018: €nil).

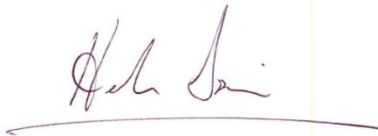
DATA PROTECTION COMMISSION

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. In 2019, 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 was subject to an annual internal audit by the DJE Internal Audit Unit of the Data Protection Commission's financial controls. This audit report was 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: 29th June 2020

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 year ended 31st December 2019 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 5 times for the year ended 31st December 2019. 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 2019 at which audit and risk issues relating to the DPC were discussed.

During 2019, the Internal Audit Unit of the Department of Justice and Equality carried out audits 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 DPC staff informing them 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 2019, 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 2019;
- 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 Department of Justice and Equality in respect of staff working in 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 for the year ended 31st December 2019 and the Data Protection Commission complied with those procedures in 2019 with one exception.


Non-Compliant Procurement

In 2019 there was one instance with expenditure of €48,358 whereby a contract for facilities management was continued to allow for an OGP-led mini competition under the Security Services Framework. The competition has now been completed and a new contract is in place.

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.

For the year ended 31st December 2019, 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 (DJE) for assurance to internal controls and oversight.



Helen Dixon
Commissioner

Date: 29th June 2020

DATA PROTECTION COMMISSION

**ACCOUNT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

	Notes	2019 €	Period from 15 th May 2018 to 31 st December 2018 €
Receipts			
Monies provided by the Oireachtas	2	10,448,267	5,416,801
		10,448,267	5,416,801
 Payments			
Staff Costs	3	7,261,112	3,212,609
Accommodation and Equipment Costs	5	1,828,519	793,944
Operational Costs	6	221,921	248,388
Legal and Professional Fees	7	1,136,715	1,161,860
		10,448,267	5,416,801
Payment of receipts for the period to the Vote of the Office of the Minister for Justice and Equality		-	64,769
		10,448,267	5,481,570

Notes 1 to 13 form part of this account.



Helen Dixon
Commissioner

Date: 29th June 2020

DATA PROTECTION COMMISSION

NOTES TO THE ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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 year.

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, Leinster Street, 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 (EU) 2016/680) 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. These financial statements are for the year ended 31st December 2019. The comparative figures are from the period 25th May 2018 to 31st December 2018.

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 year.

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.

e) Superannuation

The staff 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.

DATA PROTECTION COMMISSION

NOTES TO THE ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

f) 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 in 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 ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

	2019	25.05.18 to 31.12.18
	€	€
2 Monies provided by the Oireachtas		
Department of Justice and Equality	10,448,267	5,416,801

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

	2019	25.05.18 to 31.12.18
	€	€
3 Staff Costs and Employee Information		
Wages and Salaries	7,107,565	3,135,363
Travel and Subsistence	153,547	77,246
Total Staff Cost	7,261,112	3,212,609

The average number of employees during the period was 138 (2018: 90).

Additional superannuation contributions were deducted in line with statutory deductions. €201,728 of additional superannuation contributions have been deducted and retained by the Department of Justice and Equality. The 2018 figure refers to pension related deductions. These were replaced by additional superannuation contributions from 1 January 2019. €111,176 of pension related deducted were deducted for the prior period 25 May 2018 to 31 December 2018.

DATA PROTECTION COMMISSION

NOTES TO THE ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

4 Remuneration of Data Protection Commissioner

The remuneration of the sole Commissioner was as follows:

	2019 Salary €	25.05.18 to 31.12.18 Salary €
Annual salary	141,249	81,859
Arrears payment for the period July 2017 to July 2019	18,476	-
	<u>159,725</u>	<u>81,859</u>

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

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

During the year, the sole Commissioner incurred travel expenses, including reimbursements of €13,336 (25th May 2018 to 31st December 2018: €8,861).

	2019 €	25.05.18 to 31.12.18 €
5 Accommodation and Equipment Costs		
Fixed asset additions	286,460	254,662
Equipment maintenance and office supplies	529,860	117,410
Rent	848,182	222,671
Premises expenses	164,017	199,201
	<u>1,828,519</u>	<u>793,944</u>

DATA PROTECTION COMMISSION

NOTES TO THE ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

	2019	25.05.18 to 31.12.18
	€	€
6 Operational Costs		
Translation and interpretation expenses	19,148	20,758
Print, post and stationery	29,564	31,201
Telecommunications	26,426	18,950
Seminars and conferences	2,212	8,543
Media Expenses / GDPR Awareness	43,392	108,430
Staff training and development	8,362	1,671
Newspaper cuttings and periodicals	10,063	1,380
Office refreshments	7,631	781
Membership of professional bodies	2,087	255
Reports and publications / advertising	38,502	37,780
Audit & Accountancy	24,055	16,772
Other expenses	10,479	1,867
	221,921	248,388
	221,921	248,388

	2019	25.05.18 to 31.12.18
	€	€
7 Legal and Professional Fees		
Legal advice (General)	167,582	18,033
Legal fees – legal proceedings	823,544	380,916
Legal costs awarded against DPC	-	445,401
Legal costs recouped	(4,364)	(6,482)
Communications Service	35,157	39,688
Business Advisory Services	108,338	260,319
Other professional fees	6,458	23,985
	1,136,715	1,161,860
	1,136,715	1,161,860

DATA PROTECTION COMMISSION

**NOTES TO THE ACCOUNT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

8 Accruals Based Information

(a) Fixed Assets	IT Equipment / Website	Assets in the course of construction	Office Equipment	Total
	€		€	€
<u>Cost</u>				
At 1 st January 2019	66,926	396,239	14,845	478,010
Additions for the period	11,747	269,055	5,658	286,460
Transfers	147,288	(147,288)	-	-
Disposals	-	-	-	-
At 31 st December 2019	<u>225,961</u>	<u>518,006</u>	<u>20,503</u>	<u>764,470</u>
<u>Accumulated Depreciation</u>				
At 1 st January 2019	48,592	-	10,426	59,018
Depreciation charge for the period	36,543	-	2,512	39,055
Disposals	-	-	-	-
At 31 st December 2019	<u>85,135</u>	<u>-</u>	<u>12,938</u>	<u>98,073</u>
<u>Net Book Value</u>				
At 31 st December 2019	<u>140,826</u>	<u>518,006</u>	<u>7,565</u>	<u>666,397</u>
At 1 st January 2019	<u>18,334</u>	<u>396,239</u>	<u>4,419</u>	<u>418,992</u>

	2019	25.05.18 to 31.12.18
	€	€
(b) Cost of Service		
Payments in the period	10,448,267	5,416,801
Opening accruals	(51,807)	(54,646)
Closing accruals	42,908	51,807
Opening prepayments	43,358	20,056
Closing prepayments	(195,222)	(43,358)
Opening stock balance	2,123	5,000
Closing stock balance	(3,692)	(2,123)
Additions to fixed assets	(286,460)	(398,761)
Depreciation	39,055	3,804
Cost of service	<u>10,038,530</u>	<u>4,998,580</u>

DATA PROTECTION COMMISSION

NOTES TO THE ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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 premises 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 €3,967 in 2019 (2018: €331,775). The service agreement for temporary office space in Regus Court ended on 31st January 2019.

Due to the on-going expansion of the Data Protection Commission's statutory supervisory role, and the growth of the organisation throughout 2019, 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. .

During 2019, discussions continued with the OPW to identify a new permanent Dublin office. The cost of rent for 2019 was €891,405.

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

At 31 December 2019 the Data Protection Commission had the following future minimum lease payments:

	As at 31 December 2019 €	As at 31 December 2018 €
Payable within 1 year	-	23,967
Payable within 2 – 5 years	-	-
Payable after 5 years	-	-
	<hr/>	
	-	23,967

DATA PROTECTION COMMISSION

NOTES TO THE ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

10 Capital Commitments

The Data Protection Commission has capital commitments of €137,505 regarding a new CMS system which is currently being developed.

11 Related Party Transactions/ Disclosure of Interests

Key management personnel in the Data Protection Commission consisted of the sole Commissioner and seven Deputy Commissioners. Total remuneration paid to key management personnel by the Data Protection Commission for the period 1st January 2019 to 31st December 2019 amounted to €667,353 (25th May 2018 to 31st December 2018: €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 and for which no provision has been made in these accounts. The Data Protection Commission does not comment on ongoing litigation. There are a number of cases where costs have been awarded against the DPC, however the value of these costs are not known at present.

13 Approval of financial statements

The financial statements were approved on 29th June 2020.