



## **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 financial statements of the Office of the Data Protection Commissioner for the year ending 31 December 2017 under paragraph 9 (2) of the second schedule to the Data Protection Act 1988. The financial statements comprise a receipts and payments account and related notes, including the statement of accounting policies.

In my opinion, the financial statements properly present the receipts and payments of the Office of the Data Protection Commissioner for 2017.

##### **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 Office of the Data Protection Commissioner 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 Commissioner's report, 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.

**Andrew Harkness**  
**For and on behalf of**  
**Comptroller and Auditor General**

**20 December 2018**

## 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 format specified by the Minister for Public Expenditure and Reform in accordance with paragraph 9 of second schedule of the Act
- ensuring that the financial statements properly present the receipts and payments for the year
- 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 paragraph 9 of the second schedule of the Act to audit the financial statements of the Office of the Data Protection Commissioner and to report thereon to the Houses of the Oireachtas.

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 there are 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 there is 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 YEAR ENDED  
31 DECEMBER 2017**

**OFFICE OF THE DATA PROTECTION COMMISSIONER**

**CONTENTS**

	<b>Page</b>
General Information	3
Certificate of the Comptroller and Auditor General	4
Governance Statement and Data Protection Commissioner's Report	5-9
Statement on Internal Control	10-12
Account of Receipts and Payments	13
Notes to the Accounts	14-19

## 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 – Consultation and Communications  
Ms. Jennifer O’Sullivan – Multinationals and Technology  
Mr. John O’Dwyer – Investigations, Audit and Transfers  
Ms. Marita Kinsella – Corporate Affairs, First Line Response

Telephone Number: 057 868 4800  
0761 104 800  
1890 252 231

Fax Number: 057 868 4757

Website: [www.dataprotection.ie](http://www.dataprotection.ie)

Email: [info@dataprotection.ie](mailto:info@dataprotection.ie)

Auditors: Office of the Comptroller and Auditor General  
3A Mayor Street Upper  
Dublin 1

**OFFICE OF THE DATA PROTECTION COMMISSIONER**  
**CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL**  
**(TO BE INSERTED UPON COMPLETION OF AUDIT)**

## OFFICE OF THE DATA PROTECTION COMMISSIONER

### GOVERNANCE STATEMENT AND DATA PROTECTION COMMISSIONER'S REPORT

#### Governance

The office of the Data Protection Commissioner was established under the Data Protection Acts 1988 and 2003. The functions of the office of the Data Protection Commissioner are set out in Section 9 of the 1988 Act as amended. The office of the Data Protection Commissioner is accountable to the Minister for Department of Justice and Equality and is responsible for ensuring good governance and performs 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 is the responsibility of the Data Protection Commissioner and the senior management team.

With the commencement of the Data Protection Act 2018 on 25 May 2018, a new Data Protection Commission was established, and under the Act all of the functions of the office of the Data Protection Commissioner have been transferred to the new Commission. In addition, the application of the EU General Data Protection Regulation from 25 May 2018 has 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.

#### Office of the Data Protection Commissioner Responsibilities

Paragraph 9 of Schedule 2 to the Data Protection Acts 1988 and 2003 requires 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 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 office of the Data Protection Commissioner 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 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 is the responsibility of the Data Protection Commissioner.

The Data Protection Commissioner is 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 is carried out regularly at meetings throughout the year.

The office of the Data Protection Commissioner is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The office of the Data Protection Commissioner considers that the accounts of the Office properly presents the financial performance and the financial position of the office of the Data Protection Commissioner at 31 December 2017.

## OFFICE OF THE DATA PROTECTION COMMISSIONER

### GOVERNANCE STATEMENT AND DATA PROTECTION COMMISSIONER'S REPORT

#### Office of the Data Protection Commissioner Structure

Helen Dixon was appointed Data Protection Commissioner in September 2014 for a period of 5 years by Government in accordance with the provisions of the Data Protection Acts.

The office of the Data Protection Commissioner has established a Senior Management Committee. The Senior Management Committee (SMC) consists of the Data Protection Commissioner and five Deputy Commissioners. The role of the SMC is to oversee the proper management and governance of the organisation in line with the principles set out in the Code of Practice for the Governance of State Bodies (2016). The SMC terms of reference 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.

The office of the Data Protection Commissioner comes under the remit of the Department of Justice and Equality Internal Audit Committee. The Department of Justice and Equality Internal Audit Unit has completed audits of the office of the Data Protection Commissioner which have been presented and discussed by the Department of Justice and Equality Audit Committee.

#### Schedule of Attendance, Fees and Expenses

A schedule of attendance at Committee meetings for 2017 is set out below.

	Senior Management Committee
	16
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 meetings in 2017.

#### Key Personnel Changes

The office of the Data Protection Commissioner appointed a Deputy Commissioner of Corporate Affairs, First Line Response, Marita Kinsella, on 11 December 2017.



## OFFICE OF THE DATA PROTECTION COMMISSIONER

### GOVERNANCE STATEMENT AND DATA PROTECTION COMMISSIONER'S REPORT

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

The office of the Data Protection Commissioner is responsible for ensuring that the Office has 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 are categorised into the following bands:

Range From	To	Number of employees	
		2017	2016
€ 60,000	- € 69,999	9	6
€ 70,000	- € 79,999	3	5
€ 80,000	- € 89,999	2	1
€ 90,000	- € 99,999	2	1
€ 100,000	- € 109,999	-	-
€ 110,000	- € 119,999	-	-
€ 120,000	- € 129,999	1	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.

	2017	2016
	€	€
Legal advice	71,615	38,944
Business Advisory Services (GDPR Preparedness Programme)	503,050	-
Public relations/marketing	53,616	-
Other	71,082	5,075
Total	<u>699,363</u>	<u>44,019</u>

## OFFICE OF THE DATA PROTECTION COMMISSIONER

### GOVERNANCE STATEMENT AND DATA PROTECTION COMMISSIONER'S REPORT

#### 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.

	2017	2016
	€	€
Legal fees - legal proceedings	1,569,352	870,909
Legal costs recouped	(5,641)	(9,896)
Total	<u>1,563,711</u>	<u>861,013</u>

#### Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2017	2016
	€	€
Domestic		
- Commissioner	210	-
- Employees	33,237	24,354
International		
- Commissioner	7,256	5,699
- Employees	62,053	42,697
Total	<u>102,756</u>	<u>72,750</u>

#### Hospitality Expenditure

There was no hospitality expenditure incurred in 2017 (2016:€32).


## OFFICE OF THE DATA PROTECTION COMMISSIONER

### GOVERNANCE STATEMENT AND DATA PROTECTION COMMISSIONER'S REPORT

#### Statement of Compliance

The office of the Data Protection Commissioner has 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 is established differs from that of some other state bodies in that there is no Board structure. The Data Protection Commissioner with the Deputy Commissioners undertake the role of a Board in addition to performance of the executive functions. As the office of the Data Protection Commissioner forms a part of the Justice vote, the accounting officer function is 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 DPC's Internal Audit function is 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 2017 and the audit report was considered before the DPC Senior Management Committee and the DJE Audit Committee. The audit did not identify any significant issues. In addition, office of the Data Protection Commissioner is subject to annual audit by the Comptroller and Auditor General and has an internal risk management process overseen by the Senior Management Committee who act as the Risk Committee for the office of the Data Protection Commissioner.
- 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 is independent in the performance of its functions under the provisions of the Data Protection Acts 1988 and 2003, and the General Data Protection Regulation (which applies from 25 May 2018), it is not subject to a Performance Delivery Agreement with the Department of Justice and Equality. Instead, the DPC has a Governance Assurance Agreement (2017 – 2019) in place with the Department of Justice and Equality which sets out the broad corporate governance framework within which the office of the Data Protection Commissioner operates and defines key roles and responsibilities which underpin the relationship between the Office and the Department of Justice and Equality.



Helen Dixon  
Commissioner

Date: 18.12.2018

## OFFICE OF THE DATA PROTECTION COMMISSIONER

### STATEMENT ON INTERNAL CONTROL

#### **Scope of Responsibility**

On behalf of the office of the Data Protection Commissioner, I acknowledge responsibility for ensuring that an effective system of internal control is 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 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.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform has been in place in the office of the Data Protection Commissioner for the year ended 31 December 2017 and up to the date of approval of the accounts.

#### **Capacity to Handle Risk**

The office of the Data Protection Commissioner reports 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 five times in 2017. The office of the Data Protection Commissioner's senior management team acts as the Risk Committee for the body. Senior managers from the Office attended a meeting with the Department of Justice and Equality in 2017 to discuss audit and risk issues relating to the body.

The Internal Audit Unit of the Department of Justice and Equality carries out audits on financial and other controls in the office of the Data Protection Commissioner. It carries out a programme of audits each year.

The office of the Data Protection Commissioner's senior management team has developed a risk management policy which sets out its risk appetite, the risk management processes in place and details the roles and responsibilities of staff in relation to risk. The policy has been issued to all staff who are expected to work within office of the Data Protection Commissioner's risk management policies, to alert management on emerging risks and control weaknesses and assume responsibility for risks and controls within their own area of work.

## OFFICE OF THE DATA PROTECTION COMMISSIONER

### STATEMENT ON INTERNAL CONTROL

#### Risk and Control Framework

The office of the Data Protection Commissioner has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the office of the Data Protection Commissioner and these have been 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.

I confirm that a control environment containing the following elements is in place:

- procedures for all key business processes have been documented;
- financial responsibilities have been assigned at management level with corresponding accountability;
- there is an appropriate budgeting system with an annual budget which is kept under review by senior management;
- there are systems aimed at ensuring the security of the information and communication technology systems. The ICT division of the Department of Justice and Equality provides the office of the Data Protection Commissioner with ICT services. They have provided an assurance statement outlining the control processes in place in 2017 in respect of the controls in place;
- there are systems in place to safeguard the office of the Data Protection Commissioner's assets. Control procedures over grant funding to outside agencies ensure adequate control over approval of grants and monitoring and review of grantees to ensure grant funding has been applied for the purpose intended;
- The National Shared Services Office provide Human Resource and Payroll Shared services. The National Shared Services Office provide an annual assurance over the services provided. They are audited under the ISAE 3402 certification processes.

#### Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes, and control deficiencies are communicated to those responsible for taking corrective action and to management, where relevant, in a timely way. I confirm that the following ongoing monitoring systems are in place:

- 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 is 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
- there are regular reviews by senior management of periodic and annual performance and financial reports which indicate performance against budgets/forecasts.

## OFFICE OF THE DATA PROTECTION COMMISSIONER

### STATEMENT ON INTERNAL CONTROL

#### Procurement

I confirm that the office of the Data Protection Commissioner has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2017 the office of the Data Protection Commissioner complied with those procedures.

#### Review of Effectiveness

I confirm that office of the Data Protection Commissioner has procedures in place 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 is informed by the work of the internal and external auditors, the Audit Committee of the Department of Justice & Equality, and the senior management team. The senior management within the office of the Data Protection Commissioner is responsible for the development and maintenance of the internal financial control framework.

The DPC's Internal Audit function is carried out by the Department of Justice and Equality (D.J.E) Internal Audit under the oversight of the Audit Committee of Vote 24 (Justice) for assurance to internal controls and oversight.

I confirm that the office of the Data Protection Commissioner conducted an annual review of the effectiveness of the internal controls for 2017. It should be noted that this extended beyond financial controls and examined ICT controls, management practices and other governance processes.



Helen Dixon  
Commissioner

Date: 18.12.2018

OFFICE OF THE DATA PROTECTION COMMISSIONER

ACCOUNT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2017

	Notes	2017 €	2016 €
<b>Receipts</b>			
Monies provided by the Oireachtas	2	6,173,768	3,906,234
Fees	3	754,739	775,729
		<u>6,928,507</u>	<u>4,681,963</u>
 <b>Payments</b>			
Staff Costs	4	3,353,856	2,541,537
Establishment Costs	6	444,503	340,495
Consultancy Fees	7	2,333,688	969,698
Miscellaneous Expenses	8	41,721	54,504
		<u>6,173,768</u>	<u>3,906,234</u>
Payment of receipts for the year to the Vote of the Office of the Minister for Justice and Equality		746,783	747,225
Receipts payable to the Vote of the Office of the Minister for Justice and Equality		7,956	28,504
		<u>6,928,507</u>	<u>4,681,963</u>

Notes 1 to 13 form part of this account.

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Helen Dixon  
Commissioner

Date: 18-12-2018

## OFFICE OF THE DATA PROTECTION COMMISSIONER

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017

#### 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 year 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 is to supervise the implementation of the Data Protection Acts, ensuring compliance with their provisions investigating complaints, dealing with contraventions of the 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.

##### 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 year.

##### 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.

##### 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 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 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.

#### 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 accrual basis.



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OFFICE OF THE DATA PROTECTION COMMISSIONER

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2017

	2017 €	2016 €
<b>2 Monies provided by the Oireachtas</b>		
Department of Justice and Equality	<u>6,173,768</u>	<u>3,906,234</u>

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

	2017 €	2016 €
<b>3 Fee Income / Fees</b>		
Registration fee income received	<u>754,739</u>	<u>775,729</u>

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

	2017 €	2016 €
<b>4 Staff Costs and Employee Information</b>		
Wages and Salaries	3,251,100	2,468,787
Travel and Subsistence	102,756	72,750
Total Staff Cost	<u>3,353,856</u>	<u>2,541,537</u>

The average number of employees during the year was 75 (2016: 52).

Pension Related Deduction was deducted in line with statutory requirements. €120,111 of pension levy has been deducted in 2017 (2016: €101,711) and retained by the Department of Justice and Equality.

Employee benefits breakdown:

Range of total employee benefits		Number of Employees	
		2017	2018
From	To		
€60,000	- €69,999	9	6
€70,000	- €79,999	3	5
€80,000	- €89,999	2	1
€90,000	- €99,999	2	1
€100,000	- €109,999	-	-
€110,000	- €119,999	-	-
€120,000	- €129,999	1	1

**OFFICE OF THE DATA PROTECTION COMMISSIONER**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**5 Remuneration of Data Protection Commissioner**

The remuneration in 2017 of the Commissioner is as follows:

	<b>2017 Salary €</b>	<b>2016 Salary €</b>
Helen Dixon	128,682	125,668

The 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 extend beyond the standard entitlements in the Civil Service Defined Benefit Superannuation Scheme.

In 2017, the Commissioner incurred travel expenses, including reimbursements of €7,466 (2016: €5,699).

	<b>2017 €</b>	<b>2016 €</b>
<b>6 Establishment Costs</b>		
Fixed asset additions	90	-
Equipment maintenance and office supplies	134,469	36,132
Accommodation	264,111	271,261
Telecommunication costs	45,833	33,102
	<u>444,503</u>	<u>340,495</u>

	<b>2017 €</b>	<b>2016 €</b>
<b>7 Consultancy Fees</b>		
Legal advice (General)	71,615	38,944
Legal fees – legal proceedings	1,569,352	870,909
Legal costs recouped	(5,641)	(9,896)
Communications / Public Relations	124,230	54,466
Business Advisory Services	503,050	-
External audit fees	-	10,200
Other	71,082	5,075
	<u>2,333,688</u>	<u>969,698</u>

**OFFICE OF THE DATA PROTECTION COMMISSIONER**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

	2017 €	2016 €
<b>8 Miscellaneous Expenses</b>		
Translation and interpretation expenses	5,505	7,937
Seminars and conferences	216	1,522
Marketing and media expenses	2,053	-
Staff training and development	631	12,913
Newspaper cuttings and periodicals	1,176	4,887
Office refreshments	3,283	2,184
Membership of professional bodies	485	1,455
Reports and publications / advertising	19,873	20,603
Contracted services	834	2,006
Other expenses	7,665	997
	41,721	54,504

**9 Accruals Based Information**

**(a) Fixed Assets**

**Cost**

	IT Equipment €	Office Equipment €	Total €
At 01 January 2017	44,263	11,774	56,037
Additions for the year	-	90	90
Disposals	-	(765)	(765)
At 31 December 2017	44,263	11,099	55,362

**Accumulated Depreciation**

At 01 January 2017	42,584	8,555	51,139
Depreciation charge for the year	862	1,349	2,212
Disposals	-	(765)	(765)
At 31 December 2017	43,447	9,139	52,586

**Net Book Value**

At 31 December 2017	817	1,960	2,776
At 31 December 2016	1,679	3,219	4,898

**OFFICE OF THE DATA PROTECTION COMMISSIONER**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**9 Accruals Based Information**

	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
<b>(b) Cost of Service</b>		
Payments in the year	6,173,768	3,906,234
Opening accruals	(30,357)	(10,437)
Closing accruals	51,308	30,357
Opening prepayments	1,882	82,927
Closing prepayments	(32,054)	(1,882)
Opening stock balance	8,244	11,855
Closing stock balance	(5,801)	(8,244)
Additions to fixed assets	(90)	-
Depreciation for the year	2,212	2,755
 Cost of service	 6,169,112	 4,013,565

The comparative figure for closing accruals has been restated following review of 2016 information provided by Department of Justice and Equality.

**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 €130,006 in 2017 (€47,148 – 2016).

Intense discussions are ongoing with the Office of Public Works to identify a new permanent Dublin office and it was agreed that to meet the office of the Data Protection Commissioner requirements it will be necessary for the Office of Public Works to take a new lease in a suitable city centre premises. 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 31 December 2017 and at 31 December 2016 the office of the Data Protection Commissioner had the following future minimum lease payments:

	<b>As at 31 December 2017</b>	<b>As at 31 December 2016</b>
	<b>€</b>	<b>€</b>
Payable within 1 year	130,006	47,148
Payable within 2 – 5 years	-	-
Payable after 5 years	-	-
	130,006	47,148

## OFFICE OF THE DATA PROTECTION COMMISSIONER

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017

#### **11 Capital Commitments**

There were no capital commitments at 31<sup>st</sup> December 2017.

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

Key management personnel in the office of the Data Protection Commissioner consists of the Data Protection Commissioner and five Deputy Commissioners. Total compensation paid to key management personnel by the Data Protection Commissioner's office amounted to €492,173 (2016: €459,700).

The office of the Data Protection Commissioner complies 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 is engaged which are due to commence in 2018 for which no provision has been made in these accounts. It is envisaged that the majority of legal costs arising in 2018 will relate to litigation rather than to legal advice. The DPC does not comment on ongoing litigation.



# Ard-Reachtaire 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 Oifig an Choimisinéara Cosanta Sonraí don bhliain dar críoch an 31 Nollaig 2017 faoi mhír 9 (2) den dara sceideal a ghabhann leis an Acht um Chosaint Sonraí, 1988. Cuimsíonn na ráitis airgeadais cuntas fáltas agus íocaíochtaí agus nótaí gaolmhara, lena n-áirítear an ráiteas faoi bheartais chuntasaíochta.

Is é mo thuairim go gcuirtear i láthair go cuí sna ráitis airgeadais fáltais agus íocaíochtaí Oifig an Choimisinéara Cosanta Sonraí don bhliain 2017.

#### Bunús na tuairime

Rinne mé m'iniúchadh ar na ráitis airgeadais de réir na gCaighdeán Idirnáisiúnta um Iniúchóireacht arna bhfógairt ag Eagraíocht Idirnáisiúnta na nUasfhoras Iniúchóireachta. Déantar cur síos ar mo fhreagrachtaí faoi na caighdeáin sin san aguisín leis an tuarascáil seo. Táim neamhspleách ar Oifig an Choimisinéara Cosanta Sonraí agus chomhlíon mé na freagrachtaí eiticiúla eile atá orm de réir na gcaighdeán.

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

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

Chuir Oifig an Choimisinéara Cosanta Sonraí faisnéis áirithe eile i láthair i dteannta na ráiteas airgeadais. Cuimsíonn an fhaisnéis sin an ráiteas rialachais, tuarascáil an Choimisinéara, agus an ráiteas faoi rialú inmheánach. Mo fhreagrachtaí as tuairisciú ar an bhfaisnéis sin agus ar ábhair áirithe eile ar a dtuairiscim trí eisceacht, déantar cur síos orthu san aguisín leis an tuarascáil seo.

Níl aon rud le tuairisciú agam ina leith sin.

**Andrew Harkness**

**Le haghaidh agus thar ceann  
an Ard-Reachtaire Cuntas agus Ciste**

**20 Nollaig 2018**

## Aguisín 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 fhormaid arna sonrú ag an Aire Caiteachais Phoiblí agus Athchóirithe de réir mhír 9 den dara sceideal a ghabhann leis an Acht
- a chinntiú go gcuirtear i láthair go cuí sna ráitis airgeadais na fáiltais agus na híocaíochtaí don bhliain
- rialtacht na n-idirbheart a chinntiú, agus
- an rialú inmheánach sin a mheasann sí a bheith riachtanach chun ráitis airgeadais a ullmhú atá saor ó mhíríteas ábhartha, bíodh calaois nó earráid mar chúis leis.

### Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

Ceanglaítear orm faoi mhír 9 den dara sceideal a ghabhann leis an Acht ráitis airgeadais Oifig an Choimisinéara Cosanta Sonraí a iniúchadh agus tuairisciú orthu do Thithe an Oireachtais.

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

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

- déanaim sainaitheint agus measúnú ar na rioscaí a bhaineann le míráiteas ábhartha a thabhairt i leith na ráiteas airgeadais, bíodh calaois nó earráid mar chúis leis; déanaim dearadh agus feidhmiú ar nósanna imeachta iniúchóireachta atá freagrúil do na rioscaí sin; agus faighim fianaise iniúchóireachta atá leordhóthanach agus oiriúnach do bhunús a thabhairt le mo thuairim. Tá an riosca a bhaineann le cliseadh míráiteas ábhartha a bhfuil calaois mar chúis leis a aimsiú níos airde ná an riosca a bhaineann le cliseadh míráiteas ábhartha a bhfuil earráid mar chúis leis a aimsiú. Is amhlaidh sin mar go bhféadadh claonpháirteachas, brionnú, nithe a fágadh amach d'aon ghnó, nithe a míléiríodh nó sárú ar rialú inmheánach a bheith i gceist le calaois.
- gnóthaím tuiscint ar rialú inmheánach atá ábhartha don iniúchadh chun nósanna imeachta iniúchóireachta a dhearadh atá oiriúnach do na cúinsí. Ní dhéanaim amhlaidh, áfach, chun tuairim a thabhairt ar éifeachtacht na rialuithe inmheánacha.
- déanaim meastóireacht ar oiriúnacht na mbeartas cuntasaióchta a úsáideadh agus ar réasúntacht na meastachán cuntasaióchta agus na nochtuithe gaolmhara.

Déanaim cumarsáid leis na daoine sin a gcuirtear de chúram orthu déileáil le rialachas maidir le raon feidhme agus uainiú beartaithe an iniúchta agus le fionnachtana suntasacha an iniúchta, lena n-áirítear aon easnaimh shuntasacha i rialú inmheánach a shainaithním le linn m'iniúchta, i measc ábhair eile.

### Faisnéis seachas na ráitis airgeadais

Ní chumhdaítear le mo thuairim ar na ráitis airgeadais an fhaisnéis eile a cuireadh i láthair i dteannta na ráiteas sin agus ní thugaim aon chonclúid dearbhaithe de chineál ar bith ina leith.

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

### Tuairisciú ar ábhair eile

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

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

Tuairiscim trí eisceacht freisin sa chás 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 BHLIAIN DAR CRÍOCH  
AN 31 NOLLAIG 2017**



# OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

## CLÁR ÁBHAR

	<b>Leathanach</b>
Faisnéis Ghinearálta	3
Deimhniú an Ard-Reachtair Cuntas agus Ciste	4
Ráiteas Rialachais agus Tuarascáil an Choimisinéara Cosanta Sonraí	5-9
Ráiteas faoi Rialú Inmheánach	10-12
Cuntas Fáltas agus Íocaíochtaí	13
Nótaí leis na Cuntais	14-19

## 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
An Coimisinéir Cosanta Sonraí:	Helen Dixon Uas. – Coimisinéir
Leas-Choimisinéirí:	Anna Morgan Uas. – Ceann Gnóthaí Dlí An tUas. Dale Sunderland – Comhairliúchán agus Cumarsáid Jennifer O’Sullivan Uas. – Cuideachtaí Ilnáisiúnta agus Teicneolaíocht An tUas. John O’Dwyer – Imscrúduithe, Iniúchóireacht agus Aistrithe Marita Kinsella Uas. – Gnóthaí Corparáideacha, Freagairt Chéadlíne
Uimhir Theileafóin:	057 868 4800 0761 104 800 1890 252 231
Uimhir Facs:	057 868 4757
Suíomh Gréasáin:	<a href="http://www.dataprotection.ie">www.dataprotection.ie</a>
Seoladh Ríomhphoist:	<a href="mailto:info@dataprotection.ie">info@dataprotection.ie</a>
Iniúcháirí:	Oifig an Ard-Reachtair Cuntas agus Ciste 3A Sráid an Mhéara Uachtarach Baile Átha Cliath 1

**OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ**  
**DEIMHNIÚ AN ARD-REACHTAIRE CUNTAS AGUS CISTE**  
(LENA CHUR ISTEACH AR AN INIÚCHADH A CHUR I gCRÍCH)

## OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

### RÁITEAS RIALACHAIS AGUS TUARASCÁIL AN CHOIMISINÉARA COSANTA SONRAÍ

#### Rialachas

Bunaíodh oifig an Choimisinéara Cosanta Sonraí faoi na hAchtanna um Chosaint Sonraí, 1988 agus 2003. Tá feidhmeanna oifig an Choimisinéara Cosanta Sonraí leagtha amach in alt 9 d'Acht 1988, arna leasú. Tá oifig an Choimisinéara Cosanta Sonraí cuntasach don Aire Dlí agus Cirt agus Comhionannais agus tá freagracht uirthi as dea-rialachas a chinntiú. Comhlíonann an oifig an cúram sin trí chuspóirí agus spriocanna straitéiseacha a leagan síos agus trí chinntí straitéiseacha a dhéanamh ar gach saincheist thábhachtach ghnó. Is ar an gCoimisinéir Cosanta Sonraí agus ar an bhfoireann ardbhainistíochta atá an fhreagracht as oifig an Choimisinéara Cosanta Sonraí a bhainistiú, a rialú agus a threorú ar bhonn laethúil.

Le tosach feidhme an Achta um Chosaint Sonraí, 2018, an 25 Bealtaine 2018, bunaíodh Coimisiún nua um Chosaint Sonraí. De réir an Achta, aistríodh chuig an gCoimisiún nua gach ceann d'fheidhmeanna oifig an Choimisinéara Cosanta Sonraí. De bhreis air sin, le cur i bhfeidhm Rialachán Ginearálta an Aontais Eorpaigh maidir le Cosaint Sonraí ón 25 Bealtaine 2018, tugtar 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.

#### Freagrachtaí Oifig an Choimisinéara Cosanta Sonraí

Ceanglaítear le mír 9 de Sceideal 2 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 gheobhaidh an oifig nó a chaithfidh sí a choimeád i cibé foirm a cheadóidh an tAire Dlí agus Cirt agus Comhionannais, le toiliú an Aire Caiteachais Phoiblí agus Athchóirithe.

Le linn na cuntais seo a ullmhú, ceanglaítear ar oifig an Choimisinéara Cosanta Sonraí–

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

Tá oifig an Choimisinéara Cosanta Sonraí freagrach as taifid chúí chuntasaíochta a choinneáil, ina gcuirtear a staid airgeadais in iúl le cruinneas réasúnta ag am ar bith agus lena gcuirtear ar a cumas a chinntiú go gclóinn na cuntais le mír 9 de Sceideal 2 leis na hAchtanna um Chosaint Sonraí, 1988 agus 2003. Is é freagracht an Choimisinéara Cosanta Sonraí cothabháil agus iomláine na faisnéise corparáidí agus airgeadais atá ar shuíomh Gréasáin oifig an Choimisinéara Cosanta Sonraí a áirithiú.

Tá an Coimisinéir Cosanta Sonraí freagrach as plean bliantúil agus buiséad bliantúil na hoifige a cheadú agus déantar meastóireacht go rialta ag cruinnithe ar fud na bliana ar fheidhmíocht na hoifige i gcomparáid leis an bplean bliantúil agus leis an mbuiséad bliantúil.

Tá oifig an Choimisinéara Cosanta Sonraí freagrach freisin as a sócmhainní a chosaint agus, dá bhrí sin, as bearta réasúnta a dhéanamh chun calaois agus mírialtachtaí eile a chosc agus a aimsiú.

Measann oifig an Choimisinéara Cosanta Sonraí go léirítear go cuí i gcuntais na hoifige feidhmíocht airgeadais agus staid airgeadais oifig an Choimisinéara Cosanta Sonraí ag an 31 Nollaig 2017.

## OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

### RÁITEAS RIALACHAIS AGUS TUARASCÁIL AN CHOIMISINÉARA COSANTA SONRAÍ

#### Struchtúr Oifig an Choimisinéara Cosanta Sonraí

Cheap an Rialtas Helen Dixon mar Choimisinéir Cosanta Sonraí i mí Mheán Fómhair 2014 ar feadh tréimhse 5 bliana de réir fhorálacha na nAchtanna um Chosaint Sonraí.

Chuir oifig an Choimisinéara Cosanta Sonraí Coiste Ardbhainistíochta ar bun. Tá an Coiste Ardbhainistíochta comhdhéanta den Choimisinéir Cosanta Sonraí agus de chúigear Leas-Choimisinéirí. Is é ról an Choiste Ardbhainistíochta maoirseacht a dhéanamh ar bhainistíocht chuí agus rialachas cuí na heagraíochta ar aon dul leis na prionsabail atá leagtha amach sa Chód Cleachtais do Rialachas Comhlachtaí Stáit (2016). Áirítear le téarmaí tagartha an Choiste Ardbhainistíochta ceannaireacht straitéiseach, bainistíocht agus maoirseacht na heagraíochta, faireachán a dhéanamh ar fheidhmíocht an lucht bainistíochta agus na foirne i gcomparáid le tosaíochtaí straitéiseacha agus gnó, cuspóirí straitéiseacha agus gnó, treo straitéiseach agus dúshláin na heagraíochta.

Tá oifig an Choimisinéara Cosanta Sonraí faoi shainchúram Choiste Iniúchóireachta Inmheánaí na Roinne Dlí agus Cirt agus Comhionannais. Rinne Aonad Iniúchóireachta Inmheánaí na Roinne Dlí agus Cirt agus Comhionannais cur i gcrích ar iniúchtaí oifig an Choimisinéara Cosanta Sonraí, a leagadh faoi bhráid Choiste Iniúchóireachta na Roinne Dlí agus Cirt agus Comhionannais agus ar phléigh an Coiste iad.

#### Sceideal Freastail, Táillí agus Speansas

Tá sceideal freastail ag cruinnithe an Choiste don bhliain 2017 leagtha amach thíos.

#### An Coiste Ardbhainistíochta

	16
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 le cruinnithe sa bhliain 2017.

#### Príomhathruithe Pearsanra

Cheap oifig an Choimisinéara Cosanta Sonraí Marita Kinsella mar Leas-Choimisinéir um Ghnóthaí Corparáideacha, Freagairt Chéadlíne, an 11 Nollaig 2017.

## OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

### RÁITEAS RIALACHAIS AGUS TUARASCÁIL AN CHOIMISINÉARA COSANTA SONRAÍ

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

Tá 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 iad a chatagóiriú sna bandaí seo a leanas:

Raon		Líon fostaithe	
		2017	2016
Ó	Go		
€60,000	- €69,999	9	6
€70,000	- €79,999	3	5
€80,000	- €89,999	2	1
€90,000	- €99,999	2	1
€100,000	- €109,999	-	-
€100,000	- €119,999	-	-
€120,000	- €129,999	1	1

Nóta: Chun críocha an nocht 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’.

	2017	2016
	€	€
Comhairle dlí	71,615	38,944
Seirbhísí Comhairleacha Gnó (Clár Ullmhachta don Rialachán Ginearálta maidir le Cosaint Sonraí)	503,050	-
Caidreamh poiblí/margaíocht	53,616	-
Eile	71,082	5,075
Iomlán	<b>699,363</b>	<b>44,019</b>

## OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

### RÁITEAS RIALACHAIS AGUS TUARASCÁIL AN CHOIMISINÉARA COSANTA SONRAÍ

#### Costais Díl agus Socraíochtaí

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

	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
Táillí díl – imeachtaí díl	1,569,352	870,909
Costais díl a aisghabhadh	(5,641)	(9,896)
Iomlán	<b><u>1,563,711</u></b>	<b><u>861,013</u></b>

#### Caiteachas Taistil agus Cothaithe

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

	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
Taisteal intíre		
- An Coimisinéir	210	-
- Fostaithe	33,237	24,354
Taisteal Idirnáisiúnta		
- An Coimisinéir	7,256	5,699
- Fostaithe	<u>62,053</u>	<u>42,697</u>
Iomlán	<b><u>102,756</u></b>	<b><u>72,750</u></b>

#### Caiteachas Fáilteachais

Níor tabhaíodh aon chaiteachas fáilteachais sa bhliain 2017 (2016: €32).

## OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

### RÁITEAS RIALACHAIS AGUS TUARASCÁIL 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 faoina mbunaítear Oifig an Choimisinéara Cosanta Sonraí difriúil le struchtúr rialachais roinnt comhlachtaí eile stáit sa dóigh is nach bhfuil aon struchtúr Boird ann. Tugann an Coimisinéir Cosanta Sonraí agus na Leas-Choimisinéirí faoin ról mar Bhord, anuas ar na feidhmeanna feidhmiúcháin a chomhlíonadh. Ós rud é go bhfuil Oifig an Choimisinéara Cosanta Sonraí mar chuid den vóta Dlí agus Cirt, is é Ard-Rúnaí na Roinne Dlí agus Cirt agus Comhionannais a chomhlíonann feidhm an oifigh chuntasaíochta.
- 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. Is é Aonad Iniúchóireachta Inmheánaí na Roinne Dlí agus Cirt agus Comhionannais, faoi mhaoirseacht Choiste Iniúchóireachta Vóta 24 (Dlí agus Ceart), a chomhlíonann feidhm Iniúchóireachta Inmheánaí an Choimisinéara Cosanta Sonraí. Rinne Aonad Iniúchóireachta Inmheánaí na Roinne Dlí agus Cirt agus Comhionannais iniúchadh ar rialuithe airgeadais an Choimisinéara Cosanta Sonraí go luath sa bhliain 2017. Breithníodh an tuarascáil iniúchóireachta os comhair Choiste Ardbhainistíochta an Choimisinéara Cosanta Sonraí agus Choiste Iniúchóireachta na Roinne Dlí agus Cirt agus Comhionannais. Níor sainaithníodh aon saincheistanna suntasacha san iniúchadh. De bhreis air sin, tá Oifig an Choimisinéara Cosanta Sonraí faoi réir iniúchadh bliantúil ag an gCoiste Ardbhainistíochta, a ghníomhaíonn mar Choiste Riosca d'Oifig an Choimisinéara Cosanta Sonraí.
- Le Rannán 8.8 den Chód, ceanglaítear ar Chomhlacht Stáit Comhaontú Soláthar Feidhmíochta a chomhaontú lena mháthair-Roinn ábhartha. Ós rud é go bhfuil Oifig an Choimisinéara Cosanta Sonraí neamhspleách maidir le comhlíonadh a feidhmeanna faoi fhorálacha na nAchtanna um Chosaint Sonraí, 1988 agus 2003, agus faoi fhorálacha an Rialacháin Ghinearálta maidir le Cosaint Sonraí (a bhfuil feidhm aige ón 25 Bealtaine 2018 i leith), níl sí faoi réir Comhaontú Soláthar Feidhmíochta leis an Roinn Dlí agus Cirt agus Comhionannais. Ina ionad sin, tá Comhaontú Dearbhaithe Rialachais (2017–2019) leis an Roinn Dlí agus Cirt agus Comhionannais i bhfeidhm ag an gCoimisinéir Cosanta Sonraí. Leagtar amach sa Chomhaontú sin an creat leathan rialachais chorparáidigh ar laistigh de a oibríonn Oifig an Choimisinéara Cosanta Sonraí agus ina sainítear na príomhróil agus na príomhfhreagrachtaí atá mar bhonn agus thaca ag an gcaidreamh idir an Oifig agus an Roinn Dlí agus Cirt agus Comhionannais.



Helen Dixon  
Coimisinéir

Dáta: 18.12.2018



# OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

## RÁITEAS FAOI RIALÚ INMHEÁNACH

### Raon Freagrachta

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

### Cuspóir an Chórais Rialaithe Inmheánaigh

Tá an córas rialaithe inmheánaigh 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-údaraítear idirbhearta agus go dtaifeadtar iad go cuí agus go gcoisctear earráidí ábhartha agus mírialtachtaí nó go mbraitear iad ar bhealach tráthúil.

Bhí córas rialaithe inmheánaigh, atá ag teacht leis an treoir arna heisiúint ag an Roinn Caiteachais Phoiblí agus Athchóirithe, i bhfeidhm in oifig an Choimisinéara Cosanta Sonraí don bhliain dar críoch an 31 Nollaig 2017 agus suas go dtí an dáta a ceadáíodh na cuntais.

### Cumas le Riosca a Láimhseáil

Tugann oifig an Choimisinéara Cosanta Sonraí tuairisc ar gach ní iniúchóireachta don Choiste Iniúchóireachta sa Roinn Dlí agus Cirt agus Comhionannais. Tháinig an Coiste Iniúchóireachta sa Roinn Dlí agus Cirt agus Comhionannais le chéile cúig huaire sa bhliain 2017. Gníomhaíonn foireann ardbhainistíochta oifig an Choimisinéara Cosanta Sonraí mar Choiste Riosca don chomhlacht. D'fhreastail bainisteoirí sinsearacha ón Oifig ar chruinniú leis an Roinn Dlí agus Cirt agus Comhionannais sa bhliain 2017 chun saincheisteanna iniúchóireachta agus riosca a bhaineann leis an gcomhlacht a phlé.

Déanann Aonad Iniúchóireachta Inmheánaí na Roinne Dlí agus Cirt agus Comhionannais iniúchtaí ar rialuithe airgeadais agus ar rialuithe eile in oifig an Choimisinéara Cosanta Sonraí. Déanann sé clár iniúchtaí gach bliain.

Chuir foireann ardbhainistíochta oifig an Choimisinéara Cosanta Sonraí beartas bainistíochta riosca le chéile, rud ina leagtar amach an fonn riosca atá uirthi agus na próisis bhainistíochta riosca atá i bhfeidhm aici agus ina sonraítear na ról atá ag baill foirne agus na freagrachtaí atá orthu ó thaobh riosca de. Eisíodh an beartas chuig gach ball foirne ar dóigh dóibh obair de réir bheartais bhainistíochta riosca oifig an Choimisinéara Cosanta Sonraí ionas gur féidir leo an lucht bainistíochta a chur ar an eolas faoi rioscaí atá 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

### Creat Riosca agus Rialaithe

Chuir oifig an Choimisinéara Cosanta Sonraí córas bainistíochta riosca chun feidhme, rud lena sainiúitear agus lena dtuairiscítear na príomhrioscaí atá ann agus na gníomhartha bainistíochta atá á ndéanamh chun dul i ngleic leis na rioscaí sin agus, a mhéid is féidir é, chun na rioscaí sin a mhaolú.

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

Deimhním go bhfuil timpeallacht rialaithe i bhfeidhm a bhfuil 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;
- tá córas buiséadaithe cuí i bhfeidhm, rud lena ngabhann buiséad bliantúil a choinnítear faoi athbhreithniú ag an lucht ardbhainistíochta;
- tá córais i bhfeidhm a bhfuil mar aidhm leo slándáil na gcóras teicneolaíochta faisnéise agus cumarsáide a chinntiú. Is í an Rannóg TFC sa Roinn Dlí agus Cirt agus Comhionannais a sholáthraíonn seirbhísí TFC don Choimisinéara Cosanta Sonraí. Chuir sí ráiteas dearbhaithe ar fáil ina leagtar amach na próisis rialaithe a bhí i bhfeidhm sa bhliain 2017 i dtaca leis na rialuithe atá i bhfeidhm;
- tá córais i bhfeidhm chun sócmhainní oifig an Choimisinéara Cosanta Sonraí a chosaint. Cinntítear leis na nósanna imeachta rialaithe ar chistiú deontais do ghníomhaireachtaí sheachtracha go bhfuil rialú leordhóthanach ann ar cheadú deontas agus go ndéantar faireachán agus athbhreithniú ar dheontaithe chun a chinntiú gur úsáideadh cistiú deontais chun na críche a beartaíodh;
- Is í an Oifig Náisiúnta um Sheirbhísí Comhroinnte a sholáthraíonn seirbhísí Acmhainní Daonna agus seirbhísí Comhroinnte Párolla don Oifig. Is í an Oifig Náisiúnta um Sheirbhísí Comhroinnte a sholáthraíonn dearbhú bliantúil maidir leis na seirbhísí a sholáthraítear don Oifig. Is faoi phróisis deimhniúcháin ISAE 3402 a iniúchtar na seirbhísí sin.

### Faireachán agus Athbhreithniú Leanúnach

Cuireadh nósanna imeachta foirmiúla ar bun le haghaidh faireachán a dhéanamh ar phróisis rialaithe agus cuirtear easnaimh rialaithe in iúl go tráthúil dóibh sin atá freagrach as gníomhaíocht cheartaitheach a dhéanamh agus don lucht bainistíochta, nuair is iomchuí. Deimhním go bhfuil na córais faireacháin leanúnaigh seo a leanas i bhfeidhm:

- sainiúitear 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;
- déanann Aonad Iniúcháireachta Inmheánaí na Roinne Dlí agus Cirt agus Comhionannais iniúchadh bliantúil ar rialuithe airgeadais agus ar rialuithe eile;
- bunaíodh socrúithe 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

#### Soláthar

Deimhním go bhfuil nósanna imeachta i bhfeidhm ag oifig an Choimisinéara Cosanta Sonraí chun a chinntiú go gcomhlíontar 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 bliana 2017.

#### Athbhreithniú ar Éifeachtacht

Deimhním go bhfuil 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 lucht ardbhainistíochta, déanann sí eolas d'fhaireachán agus athbhreithniú oifig an Choimisinéara Cosanta Sonraí ar éifeachtacht an chórais um rialú inmheánach airgeadais. Tá an lucht ardbhainistíochta laistigh d'oifig an Choimisinéara Cosanta Sonraí freagrach as an gcreat um rialú inmheánach airgeadais a fhorbairt agus a chothabháil.

Ag gníomhú dó faoi mhaoirseacht ag Coiste Iniúcháireachta Vóta 24 (Dlí agus Ceart) le haghaidh rialuithe inmheánacha agus maoirseacht a dhearbhú, is é an t-aonad Iniúcháireachta Inmheánaí sa Roinn Dlí agus Cirt agus Comhionannais a chomhlíonann feidhm Iniúcháireachta Inmheánaí an Choimisinéara Cosanta Sonraí.

Deimhním gur thug oifig an Choimisinéara Cosanta Sonraí faoi athbhreithniú bliantúil ar éifeachtacht na rialuithe inmheánacha don bhliain 2017. Ba cheart a thabhairt faoi deara gur féachadh san athbhreithniú sin ar níos mó ná rialuithe airgeadais amháin agus gur scrúdaíodh rialuithe TFC, cleachtais bhainistíochta agus próisis rialachais eile lena linn freisin.



Helen Dixon  
Coimisinéir

Dáta: 18.12.2018

# OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

## CUNTAS FÁLTAS AGUS ÍOCAÍOCHTAÍ DON BHLIAIN DAR CRÍOCH AN 31 NOLLAIG 2017

	Nótaí	2017	2016
		€	€
<b>Fáltais</b>			
Airgead ón Oireachtas	2	6,173,768	3,906,234
Táillí	3	<u>754,739</u>	<u>775,729</u>
		<b><u>6,928,507</u></b>	<b><u>4,681,963</u></b>
<b>Íocaíochtaí</b>			
Costais Foirne	4	3,353,856	2,541,537
Costais Bhunaithe	6	444,503	340,495
Táillí Comhairleachta	7	2,333,688	969,698
Speansais Ilghnéitheacha	8	<u>41,721</u>	<u>54,504</u>
		<b><u>6,173,768</u></b>	<b><u>3,906,234</u></b>
Íocaíocht fáltas don bhliain le Vóta Oifig an Aire Dlí agus Cirt agus Comhionannais		746,783	747,225
Fáltais atá iníoctha le Vóta Oifig an Aire Dlí agus Cirt agus Comhionannais		<u>7,956</u>	<u>28,504</u>
		<b><u>6,928,507</u></b>	<b><u>4,681,963</u></b>

Tá nótaí 1 go 13 mar chuid den chuntas seo.



Helen Dixon  
Coimisinéir

Dáta: 18.12.2018

# OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

## NÓTAÍ LEIS NA CUNTAIS DON BHLIAIN DAR CRÍOCH AN 31 NOLLAIG 2017

### 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 bliana 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. Is é príomhfheidhm na hOifige maoirseacht a dhéanamh ar chur chun feidhme na hAchtanna um Chosaint Sonraí, a chinntiú go gcomhlíontar forálacha na hAchtanna, 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 a gceanglaítear 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. Ullmhaítear na cuntais in euro, arb é airgeadra feidhmeach oifig an Choimisinéara Cosanta Sonraí é.

#### 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 bliana 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. Taifeadtar an t-ioncam sin mar leithreasá i gcabhair i gcuntais na Roinne.

#### e) Airgeadraí Eachtracha

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

#### f) Aoisliúntas

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

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

### Faisnéis Fabhrúithe

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 fabhrúithe.

## OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

### NÓTAÍ LEIS NA CUNTAIS DON BHLIAIN DAR CRÍOCH AN 31 NOLLAIG 2017

	2017	2016
	€	€
<b>2 Airgead ón Oireachtas</b>		
An Roinn Dlí agus Cirt agus Comhionannais	<u>6,173,768</u>	<u>3,906,234</u>

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

	2017	2016
	€	€
<b>3 Ioncam Táillí / Táillí</b>		
Ioncam táillí clárúcháin a fuarthas	<u>754,739</u>	<u>775,729</u>

Ceanglaítear le heagraíochtaí a phróiseálann sonraí pearsanta clárú le hOifig an Choimisinéara Cosanta Sonraí. Íoctar táillí clárúcháin ar bhonn bliantúil.

	2017	2016
	€	€
<b>4 Costais Foirne agus Faisnéis Fostaithe</b>		
Pá agus Tuarastail	3,251,100	2,468,787
Taisteal agus Cothú	<u>102,756</u>	<u>72,750</u>
Costas Foirne Iomlán	<u>3,353,856</u>	<u>2,541,537</u>

Ba é 75 dhuine an meánlíon fostaithe a bhí ann le linn na bliana (2016: 52).

Tógadh an Asbhaint a Bhaineann le Pinsean ar aon dul le ceanglais reachtúla. Asbhaineadh tobhach pinsin €120,111 sa bhliain 2017 (2016: €107,711) agus choinnigh an Roinn Dlí agus Cirt agus Comhionannais é.

Miondealú ar shochair fostaithe:

Raon na sochar fostaithe iomlán		Líon fostaithe	
Ó	Go	2017	2016
€60,000	- €69,999	9	6
€70,000	- €79,999	3	5
€80,000	- €89,999	2	1
€90,000	- €99,999	2	1
€100,000	- €109,999	-	-
€100,000	- €119,999	-	-
€120,000	- €129,999	1	1

## OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

### NÓTAÍ LEIS NA CUNTAIS DON BHLIAIN DAR CRÍOCH AN 31 NOLLAIG 2017

#### 5 Luach Saothair an Choimisinéara Cosanta Sonraí

Is é seo a leanas an luach saothair a fuair an Coimisinéir sa bhliain 2017:

	<b>2017</b>	<b>2016</b>
	<b>Tuarastal</b>	<b>Tuarastal</b>
	<b>€</b>	<b>€</b>
Helen Dixon	<u>128,682</u>	<u>125,668</u>

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

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 bhliain 2017, thabhaigh an Coimisinéir speansais taistil, aisíocaíochtaí san áireamh, arbh fhiú €7,466 iad (2016: €5,699).

	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
<b>6 Costais Bhunaithe</b>		
Breiseanna le sócmhainní seasta	90	-
Cothabháil trealaimh agus soláthairtí oifige	134,469	36,132
Cóiríocht	264,111	271,261
Costais teileachumarsáide	<u>45,833</u>	<u>33,102</u>
	<u>444,503</u>	<u>340,495</u>
<b>7 Táillí Comhairleachta</b>		
Comhairle dlí (de chineál ginearálta)	71,615	38,944
Táillí dlí – imeachtaí dlí	1,569,352	870,909
Costais dlí a aisghabhadh	(5,641)	(9,896)
Cumarsáid / Caidreamh Poiblí	124,230	54,466
Seirbhísí Comhairleacha Gnó	503,050	-
Táillí iniúchóireachta seachtraí	-	10,200
Eile	<u>71,082</u>	<u>5,075</u>
	<u>2,333,688</u>	<u>969,698</u>

## OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

### NÓTAÍ LEIS NA CUNTAIS DON BHLIAIN DAR CRÍOCH AN 31 NOLLAIG 2017

	2017	2016	
	€	€	
<b>8 Speansais Ilghnéitheacha</b>			
Speansais aistriúcháin agus ateangaireachta	5,505	7,937	
Seimineáir agus comhdhálacha	216	1,522	
Speansais mhargaíochta agus mheán	2,053	-	
Oiliúint agus forbairt foirne	631	12,913	
Gearrtháin nuachtáin agus tréimhseacháin	1,176	4,887	
Sólaistí oifige	3,283	2,184	
Ballraíocht de chomhlachtaí gairmiúla	485	1,455	
Tuarascálacha agus foilseacháin / fógraíocht	19,873	20,603	
Seirbhísí ar conradh	834	2,006	
Speansais eile	<u>7,665</u>	<u>997</u>	
	<u>41,721</u>	<u>54,504</u>	
<b>9 Faisnéis Fabhruithe</b>			
<b>(a) Sócmhainní Seasta</b>	<b>Trealamh</b>	<b>Trealamh</b>	<b>Iomlán</b>
	<b>TF</b>	<b>Oifige</b>	<b>€</b>
	<b>€</b>	<b>€</b>	<b>€</b>
<b><u>Costas</u></b>			
Ag an 01 Eanáir 2017	44,263	11,774	56,037
Breiseanna don bhliain	-	90	90
Diúscairtí	-	(765)	(765)
Ag an 31 Nollaig 2017	<u>44,263</u>	<u>11,099</u>	<u>55,362</u>
<b><u>Dímheas Carntha</u></b>			
Ag an 01 Eanáir 2017	42,584	8,555	51,139
Muirear dímheasa don bhliain	862	1,349	2,212
Diúscairtí	-	(765)	(765)
Ag an 31 Nollaig 2017	<u>43,447</u>	<u>9,139</u>	<u>52,586</u>
<b><u>Glanluach Leabhar</u></b>			
Ag an 31 Nollaig 2017	<u>817</u>	<u>1,960</u>	<u>2,776</u>
Ag an 31 Nollaig 2016	<u>1,679</u>	<u>3,219</u>	<u>4,898</u>



## OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

### NÓTAÍ LEIS NA CUNTAIS DON BHLIAIN DAR CRÍOCH AN 31 NOLLAIG 2017

#### 9 Faisnéis Fabhruithe

	2017	2016
	€	€
<b>(b) Costas Seirbhíse</b>		
Íocaíochtaí sa bhliain	6,173,768	3,906,234
Fabhruithe tosaigh	(30,357)	(10,437)
Fabhruithe deiridh	51,308	30,357
Réamhíocaíochtaí tosaigh	1,882	82,927
Réamhíocaíochtaí deiridh	(32,054)	(1,882)
Iarmhéid stoic tosaigh	8,244	11,855
Iarmhéid stoic dheiridh	(5,801)	(8,244)
Breiseanna le sócmhainní seasta	(90)	-
Dímheas don bhliain	2,212	2,755
Costas seirbhíse	<u>6,169,112</u>	<u>4,013,565</u>

Rinneadh an figiúr comparáideach le haghaidh fabhruithe deiridh a athlua tar éis don Roinn Dlí agus Cirt agus Comhionannais an fhaisnéis don bhliain 2016 a athbhreithniú.

#### 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 €130,006 an costas ar an spás oifige sealadach breise i gCúirt Regus sa bhliain 2017 (€47,148 – 2016).

Tá diandíospóireacht ar bun le hOifig na nOibreacha Poiblí faoi láthair chun oifig bhuan nua i mBaile Átha Cliath a shainthint. Ar mhaithe le freastal ar riachtanais oifig an Choimisinéara Cosanta Sonraí, comhaontaíodh go mbeadh ar Oifig na nOibreacha Poiblí áitreabh oiriúnach atá lonnaithe i lár na cathrach a ghlacadh ar léas. Ní mheastar go mbeidh a leithéid áitribh ar fáil roimh an mbliain 2020.

Tá an oifig i gCúil an tSúdaire lonnaithe ag Teach na Canálach, Bóthar an Stáisiúin, Cúil an tSúdaire, Co. Laoise. Cuireann Oifig na nOibreacha Poiblí an oifig sin ar fáil saor in aisce. Ag an 31 Nollaig 2017 agus ag an 31 Nollaig 2016, bhí oifig an Choimisinéara Cosanta Sonraí faoi dhliteanas i leith na n-íosíocaíochtaí léasa amach anseo.

	Amhail an 31 Nollaig 2017	Amhail an 31 Nollaig 2016
	€	€
Iníochta laistigh de bhliain amháin	130,006	47,148
Iníochta laistigh de thréimhse idir 2 bhliain agus 5 bliana	-	-
Iníochta tar éis 5 bliana	-	-
	<u>130,006</u>	<u>47,148</u>

## OIFIG AN CHOIMISINÉARA COSANTA SONRAÍ

### NÓTAÍ LEIS NA CUNTAIS DON BHLIAIN DAR CRÍOCH AN 31 NOLLAIG 2017

#### 11 Ceangaltais Chaipitil

Ní raibh aon cheangaltais chaipitil ann ag an 31 Nollaig 2017.

#### 12 Idirbhearta Páirtithe Gaolmhara / Nochtadh Leasa

Is é atá i bpríomhphearsanra bainistíochta oifig an Choimisinéara Cosanta Sonraí ná an Coimisinéir Cosanta Sonraí agus cúigear Leas-Choimisinéirí. B'ionann agus €492,173 (2016: €459,700) an cúiteamh iomlán a d'íoc oifig an Choimisinéara Cosanta Sonraí le príomhphearsanra bainistíochta le linn na bliana.

Comhlíonann 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

Tá oifig an Choimisinéara Cosanta Sonraí ina páirtí i roinnt cásanna atá le teacht os comhair na gCúirteanna sa bhliain 2018. Ní dhearnadh aon soláthar do na cásanna sin sna cuntais seo. Meastar gur le dlíthíocht, seachas comhairle dlí, a bhainfidh formhór na gcostas dlí a thiocfaidh chun cinn sa bhliain 2018. Ní dhéanann an Coimisinéir Cosanta Sonraí aon trácht ar dhlíthíocht atá ar siúl.