

Appropriation Account 2023

Vote 44

Data Protection Commission

Introduction

As Accounting Officer for Vote 44, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2023 for the salaries and expenses of the Data Protection Commission.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2023, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €9.049 million is liable for surrender to the Exchequer.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the account.

Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 22 of 2023, have been applied in the preparation of the account.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of amortisation</i>
Software licences	Licence term 2-10 years	10-50%
Acquired/developed software	10 years	10%

Statement on Internal Financial Control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Data Protection Commission.

This responsibility is exercised in the context of the resources available to me and my other obligations as Head of Office. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

Financial services are provided to the Data Protection Commission under a service level agreement by Financial Shared Services in the Department of Justice.

The National Shared Services Office provides human resource and payroll shared services to the Data Protection Commission. The National Shared Services Office provides an annual assurance in respect of the services provided to the Department of Justice and is audited under the ISAE 3402 certification processes in respect of that assurance.

I rely on letters of assurance from the Accounting Officers for the National Shared Services Office and for the Department of Justice in respect of the appropriate controls exercised in the provision of shared services to the Data Protection Commission.

I have fulfilled my responsibilities in relation to the requirements of these agreements.

Financial control environment

A control environment containing the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit and Risk Committee to advise me in discharging my responsibilities for the internal control system.
- Procedures for all key business processes have been documented.
- There are systems in place to safeguard the assets.
- The Commission uses the Performance Management and Development System, inter alia, for identifying staff training needs, including financial management and accounting skills. The required training is then organised or sourced as appropriate.

Administrative controls and management reporting

In respect of the Data Protection Commission, a control environment containing the following elements is in place.

- There is an appropriate budgeting system in place, with an annual budget which is kept under review by senior management.
- There are regular reviews by the senior management of periodic and annual financial reports which indicates financial performance against forecast.
- A risk management system is in operation.
- There are systems aimed at ensuring the security of the information and communication technology. During 2023, the ICT division of the Department of Justice provided the Data Protection Commission with certain ICT services. The Department of Justice's ICT division under a service level agreement provided an assurance statement outlining the control processes in place in 2023.

Internal audit and Audit and Risk Committee

The Data Protection Commission has an internal audit function, which is outsourced, with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Data Protection Commission is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit and Risk Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

The Audit and Risk Committee for the Data Protection Commission held five meetings for the period 1 January to 31 December 2023.

Procurement

The Commission ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and services, including the cost of contracted-in staff, amounted to a total of €5.845 million in 2023.

The Commission has provided details of one non-competitive contract in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, National Development Plan Delivery and Reform.

Risk and control framework

The Data Protection Commission implemented a risk management system which identifies and reports key risks and the management actions 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 Data Protection Commission and these are identified, evaluated, and graded according to their significance. The register is reviewed and updated by the Senior Management Committee 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.

Ongoing monitoring and review

During the period covered by the account, formal procedures were implemented for monitoring control processes. Control deficiencies were communicated to those responsible for taking corrective action and to management and the Senior Management Committee, where relevant, in a timely way.

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.

Review of effectiveness

The Data Protection Commission has procedures 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 financial control is informed by the work of the internal and external auditors and the senior management team within the Data Protection Commission responsible for the development and maintenance of the internal control framework.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2023 that require disclosure in the appropriation account.

Dr Des Hogan
Accounting Officer
Data Protection Commission

26 March 2024

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 44 Data Protection Commission

Opinion on the appropriation account

I have audited the appropriation account for Vote 44 Data Protection Commission for the year ended 31 December 2023 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 44 Data Protection Commission for the year ended 31 December 2023, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, National Development Plan Delivery and Reform.

Basis of opinion

I conducted my audit of the appropriation account 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 the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control with the appropriation account. My responsibilities to report in relation to the information in the statement, 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

21 June 2024

Appendix to the report

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure National Development Plan Delivery and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure National Development Plan Delivery and Reform
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to the Houses of the Oireachtas stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is 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 the appropriation account.

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 appropriation account 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 assess whether the accounting provisions of the Department of Public Expenditure National Development Plan Delivery and Reform's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer 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.

I 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 appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Reporting on the statement on internal financial control

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account 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, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 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 am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 44 Data Protection Commission

Appropriation Account 2023

		2023	2022
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Provision of Data Protection Regulation	26,907	17,832	16,876
Gross expenditure	26,907	17,832	16,876
<i>Deduct</i>			
B Appropriations-in-aid	285	259	233
Net expenditure	26,622	17,573	16,643

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer.

	2023	2022
	€	€
Surplus to be surrendered	9,048,881	6,306,004

Dr Des Hogan
Accounting Officer
Data Protection Commission

26 March 2024

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2023

		2023	2022
	€000	€000	€000
Pay		11,987	10,906
Non pay		5,845	5,970
Gross expenditure		17,832	16,876
<i>Deduct</i>			
Appropriations-in-aid		(259)	(233)
Net expenditure		17,573	16,643
Changes in capital assets			
<i>Property, plant and equipment (note 2.1)</i>			
Purchases	—		
Depreciation	5		
<i>Intangible assets (note 2.2)</i>			
Purchases	(140)		
Amortisation	269		
		134	(174)
Changes in net current assets			
Decrease in closing accruals	(90)		
Increase in closing prepayments	(12)		
		(102)	278
Direct expenditure		17,605	16,747
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		656	161
Net programme cost		18,261	16,908

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 44 borne elsewhere.

		2023	2022
		€000	€000
Vote 12	Superannuation and Retired Allowances	87	—
Vote 13	Office of Public Works	487	83
Vote 18	National Shared Services Office	22	20
Vote 24	Justice	60	58
		656	161

Note 2 Statement of Financial Position as at 31 December 2023

	Note	2023 €000	2022 €000
Fixed assets			
Property, plant and equipment	2.1	—	1,063
Intangible assets	2.2	929	—
Total fixed assets		929	1,063
Current assets			
Bank and cash	2.3	421	587
Prepayments	2.4	215	203
Other debit balances		4	4
Total current assets		640	794
Less current liabilities			
Accrued expenses	2.5	376	466
Other credit balances	2.6	419	591
Net Exchequer funding	2.7	6	—
Total current liabilities		801	1,057
Net current assets/(liabilities)		(161)	(263)
Net assets		768	800
Represented by:			
State funding account	2.8	768	800

2.1 Property, plant and equipment ^a

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation ^b			
At 1 January 2023	37	2	39
At 31 December 2023	37	2	39
Accumulated depreciation			
At 1 January 2023	32	2	34
Depreciation for the year	5	—	5
At 31 December 2023	37	2	39
Net assets			
At 31 December 2023	—	—	—
At 31 December 2022	1,063	—	1,063

Note ^a Cost or valuation includes assets acquired for less than €10,000 prior to 1 January 2021

^b From 1 January 2023, software acquisition and development assets were reclassified as intangible assets (note 2.2).

2.2 Intangible assets ^a

	Acquired and developed software €000	Total €000
Gross assets		
At 1 January 2023	1,193	1,193
Additions	140	140
At 31 December 2023	1,333	1,333
Accumulated amortisation		
At 1 January 2023	135	135
Amortisation for the year	269	269
At 31 December 2023	404	404
Net assets		
At 31 December 2023	929	929
At 31 December 2022	—	—

Note ^a At 1 January 2023, acquired and developed software assets were transferred from Property, plant and equipment.

2.3 Bank and cash

at 31 December	2023	2022
	€000	€000
PMG balances and cash	417	466
Commercial bank accounts ^a	4	121
	421	587

Note ^a In addition to the Danske Bank PMG account, the Commission holds four other commercial bank accounts, two of which had a nil balance at 31 December 2023.

2.4 Prepayments

at 31 December	2023	2022
	€000	€000
Office premises expenses	174	174
Communications	16	14
Other	25	15
	215	203

2.5 Accrued expenses

at 31 December	2023	2022
	€000	€000
IT services and support	6	348
Administration expenses	48	18
Legal costs	322	100
	376	466

2.6 Other credit balances

at 31 December	2023	2022
	€000	€000
Amounts due to the State		
Income tax	301	278
Value added tax on foreign invoices	10	14
Professional services withholding tax	82	100
	393	392
Other credit suspense items	26	199
	419	591

2.7 Net Exchequer funding

at 31 December	2023	2022
	€000	€000
Surplus to be surrendered	9,049	6,306
Exchequer grant undrawn	(9,043)	(6,306)
Net Exchequer funding	6	—
Represented by:		
Debtors		
Bank and cash	421	587
Debit balances: suspense	4	4
	425	591
Creditors		
Due to the State	(393)	(392)
Credit balances: suspense	(26)	(199)
	(419)	(591)
	6	—

2.8 State funding account

	Note	2023	2022
		€000	€000
Balance at 1 January		800	904
Disbursements from the Vote			
Estimate provision		26,622	
Surplus to be surrendered		(9,049)	
Net vote		17,573	16,643
Expenditure (cash) borne elsewhere	1.1	656	161
Net programme cost	1	(18,261)	(16,908)
		768	800

2.9 Commitments

Global commitments	2023	2022
at 31 December	€000	€000
Procurement of goods and services	1,739	563

2.10 Contingent liabilities

The Data Protection Commission is involved in a number of pending legal proceedings which may generate liabilities, depending on the outcome of the litigation. The actual amount or timing of potential liabilities is uncertain.

Note 3 Vote Expenditure

Analysis of administration expenditure

All of the allocation for Vote 44 Data Protection Commission is classified as administrative expenditure applied towards a single programme: provision of data protection regulation.

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	17,643	11,987	10,906
ii	Travel and subsistence	110	41	34
iii	Training and development and incidental expenses	4,247	3,287	3,873
iv	Postal and telecommunications services	45	41	48
v	Office equipment and external IT services	2,462	1,401	823
vi	Office premises expenses	1,850	920	984
vii	Consultancy services and value for money and policy reviews	540	155	208
viii	Research	10	—	—
		26,907	17,832	16,876

Significant variations

The following outlines the reasons for significant variations (+/- 25% and €100,000).

i Salaries, wages and allowances

Estimate provision €17.643 million; outturn €11.987 million

The shortfall in expenditure of €5.656 million relative to the estimate provision is largely explained by ongoing challenges in relation to low candidate yield from the specialist competitions run in 2023 and a slow rate of assignment from generalist Public Appointment Service (PAS) panels and timeframes in which competitions are being advertised. Engagement with PAS reveals similar challenges in relation to candidate numbers for large volume competitions, and continued high demand from client organisations with several recruitment campaigns pushed into 2024.

iii Training and development and incidental expenses

Estimate provision €4.247 million; outturn €3.287 million

The underspend of €960,000 relative to the estimated provision was driven by lower than anticipated legal costs. The factors which contributed to this underspend include the following. Firstly, a drop-off in the need to procure external legal advice on new complex procedural matters arising for the first time. It was always anticipated that we would reach a point of critical mass, in terms of the rate at which new procedural matters might arise. It appears that that point occurred mid-way through 2023, when new issues requiring legal assessment suddenly reduced in frequency. Further, our own internal legal resources were effective in terms of the ability to handle the majority of issues arising during the year in-house without the need for external legal advice. (It is important to note here that, while there was a slow down in the rate at which new complex procedural matters arose during 2023, that trend may well change into the future as the legal terrain continues to develop and further legal challenges are brought). Secondly, a number of anticipated litigation costs and expenses did not emerge as anticipated during 2023. This resulted from delays in the rate of progression of certain proceedings (arising from stays in the litigation caseload or the timing of court hearing dates). In addition, anticipated costs liabilities failed to emerge during 2023 (and will now fall to be dealt with in 2024).

v Office equipment and external IT services

Estimate provision €2.462 million; outturn €1.401 million

The shortfall in expenditure of €1.061 million relative to the estimates provided were driven by the following factors. There were less than anticipated ICT charges due to lower than forecast staff headcount growth; the Data Protection Commission office move was postponed again and is now scheduled to start in 2024; and challenges with the procurement of key technical expertise in 2023 delayed the development of the strategic ICT platform and has resulted in many of the initiatives being rescheduled to 2024.

vi Office premises expenses

Estimate provision €1.85 million; outturn €920,000

The shortfall in expenditure of €930,000 relative to the estimate provision was primarily driven by lower than anticipated operational costs due to remote working and a delay in procuring new additional office space and commencement of its fit-out works once procured.

vii Consultancy services and value for money and policy reviews

Estimate provision €540,000; outturn €155,000

The shortfall in expenditure of €385,000 relative to the estimate provision was primarily driven by less than anticipated requirement for consultancy services.

Note 4 Receipts

4.1 Appropriations-in-aid

		2023		2022
		Estimated	Realised	Realised
		€000	€000	€000
1	Receipts from additional superannuation contributions on public service remuneration	275	242	233
2	Miscellaneous	10	17	—
Total		285	259	233

4.2 Extra receipts payable to the Exchequer

	2023	2022
	€000	€000
Balance at 1 January	110	—
Administrative fines receipts	815	17,640
Transferred to the Exchequer	(925)	(17,530)
Balance at 31 December	—	110

4.3 Fines

The Data Protection Commission's statutory remit allows for the imposition of administrative fines. No fine imposed by the Data Protection Commission is collectable until confirmed by court order (whether on appeal or by confirmation application). Fines imposed by the Data Protection Commission as part of its regulatory activities are not categorised as income for the Data Protection Commission, and are instead remitted to the central exchequer. The Data Protection Commission derives no financial benefit from the fines it imposes when exercising the sanctioning powers of its regulatory role.

	2023	2022
	€000	€000
Opening balance	1,285,114	225,171
Fines imposed in the year	1,551,783	1,077,583
Fines collected (see note 4.2)	(815)	(17,640)
Fines adjusted/written off	—	—
Closing balance	2,836,082	1,285,114

There were seven fines imposed by the Data Protection Commission in 2023 with a total value of €1,551,782,500. Four of these fines, with a value of €1,550,522,500, are subject to appeal before the courts. One fine, with a value of €460,000, has been confirmed by the Circuit Court in 2024. Two fines were collected with a value of €800,000.

One fine imposed in 2022, with a value of €15,000, was collected in 2023.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2023	2022
Number of staff at year end	209	196

5.2 Pay

	2023	2022
	€000	€000
Pay	10,783	9,849
Higher, special or additional duties allowances	85	50
Employer's PRSI	1,119	1,007
Total pay	11,987	10,906

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2023	2022
			€	€
Higher, special or additional duties allowances	12	4	17,176	13,539

5.4 Payroll overpayments

at 31 December	Number of recipients	2023	2022
		€	€
Overpayments	14	67,658	21,271
Recovery plans in place	5	17,714	21,271

5.5 Commission staffing by pay band

The number of Commission employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2023	2022
20,000	59,999	152	148
60,000	69,999	5	5
70,000	79,999	20	20
80,000	89,999	13	12
90,000	99,999	5	5
100,000	109,999	8	4
110,000	119,999	3	1
120,000	129,999	1	—
130,000	139,999	1	—
140,000	149,999	—	—
150,000	159,999	—	—
160,000	169,999	—	—
170,000	179,999	1	1

5.6 Remuneration and benefits of Accounting Officer

The Accounting Officer's remuneration and taxable benefits for the financial year was as follows

	2023 €000	2022 €000
Basic pay	<u>176</u>	<u>170</u>

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the post 1995 superannuation scheme for established civil servants and her pension entitlements do not extend beyond the terms of that scheme.

The above relates to the remuneration and benefits of Ms. Helen Dixon who was the Accounting Officer of the Data Protection Commission for the year 2023.

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Commission in the year

	Total 2023 ^a	Total 2022 ^a
Number of cases	60	44
	€000	€000
Commission's own legal costs	844	967
Payments by/on behalf of the Commission		
Compensation	—	—
Legal costs	544	—
Other costs	—	—
Total	1,388	967

Note ^a Claims by members of the public.

Cumulative costs of cases completed in 2023

	Total 2023 ^a
Number of cases	13
	€000
Commission's own legal costs	399
Payments by/on behalf of the Commission	
Compensation	—
Legal costs	—
Other costs	—
Total	399

Note ^a Claims by members of the public.

6.2 Legal fees

Total legal costs of €2.869 million includes costs of €1.388 million which were incurred in respect of 60 sets of proceedings against the Data Protection Commission (to include judicial reviews, plenary proceedings and statutory appeals which were taken against the Data Protection Commission).

In addition, the total figure of €2.869 million also includes the Data Protection Commission's legal costs in respect of a further 13 sets of proceedings which were commenced by the Data Protection Commission itself, including six marketing prosecutions and five administrative fines. The six marketing prosecutions were taken by the Data Protection Commission before the District Court under SI 336/2011^a and the five confirmation applications were made by the Data Protection Commission before the Circuit Court under Section 143 of the Data Protection Act 2018 to confirm administrative fines which were imposed on organisations by the Data Protection Commission. The legal costs in respect of all 13 sets of proceedings totalled €166,284. However, five of these marketing prosecutions resulted in the prosecution costs being awarded to the Data Protection Commission, which totalled €5,158 (the Data Protection Commission was also awarded its costs in some of the fining confirmation applications, however the final amount payable has yet to be paid between the parties). This reduced the overall legal costs associated with the proceedings taken by the Data Protection Commission in 2023 to €161,126.

The remaining €1.315 million of total legal costs was for general legal advices.

Note ^a SI 336/2011 — European Communities (Electronic Communications Networks and Services) (Privacy and Electronic Communications) Regulations 2011 [known as the E-Privacy Regulations]