Kilkenny County Council

Internal Audit Report – General Data Protection Regulation (GDPR) **Date:** 22nd August 2025

Report Distribution

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Introduction

The General Data Protection Regulation (GDPR) is a European Union law that took effect in May 2018. It aims to strengthen and unify data protection for individuals within the EU. It replaces existing data protection laws and provides individuals with greater control over their personal data, while also placing new obligations on organisations that process that data.

In performing its functions Kilkenny County Council is required to collect and process significant amounts of 'personal data' within the meaning of the GDPR and the Data Protection Acts 1988 & 2018. The Council would typically retain and process the following types of personal data – name, address, gender, date of birth, Personal Public Service Numbers (PPSN), income, bank and financial information.

Kilkenny County Council is obliged to control the content and use of certain personal data provided in the course of its business. The Council in some instances engages third parties to process personal data on its behalf. The Council must ensure that in its contracts such third parties will also be subject to the Data Protection obligations as set out in the Data Protection Acts. The Council is registered as a Data Controller with the Data Protection Commissioners Office and is also on the Register of users of PPSN held by the Department of Employment Affairs and Social Welfare.

The Data Protection Commission (DPC) is the national independent authority in Ireland responsible for upholding the fundamental right of individuals in the European Union (EU) to have their personal data protected. Accordingly, the DPC is the Irish supervisory authority responsible for monitoring the application of the General Data Protection Regulation (GDPR). The Council is obliged to comply with the Data

Protection principles are set out in the Data Protection Acts. Personal data the Council holds must meet the criteria as set out in the Acts.

From 25th May 2018 GDPR introduced a requirement for organisations to report personal data breaches to the DPC where the breach presents a risk to the affected individuals. Organisations must do this within 72 hours of becoming aware of the breach. Where a breach is likely to result in a high risk to the affected individuals, organisations must also inform those individuals without undue delay.

Objectives

The objective of this Audit is to ascertain if there are adequate systems and processes in place in relation to the collection and storage of personal data within Kilkenny County Council. In common with all organisations, Kilkenny County Council needs to have its processing of data in compliance with GDPR which came into force in May 2018. GDPR introduces a broad range of significant changes to data protection law as well as substantially increased penalties for non-compliance.

Approach

Internal Audit held meetings with the Data Protection Officer (DPO) in Kilkenny County Council to gain an overview of the system and processes involved. The EU GDPR Acts 1988-2018 were reviewed as were the following Kilkenny County Council Policy & Procedures:

- Data Protection Policy & Code of Practice
- Data Subject Rights Policy & Procedures
- Policy on use of Dash-Cams
- Policy on the use of Drones
- Electronic Communications Policy
- Data Protection Breach Management Procedures
- CCTV & Audio Recording Policy
- Kilkenny County Council Application Forms

Kilkenny County Council's Personal Data Breach Incident Log & Subject Access Request (SAR) Register were also reviewed. Details of Personal Data Breaches are contained in the table below.

Year	No of Data Breaches	Reported to DPC
2025 (To end May 2025)	10	1
2024	19	2
2023	7	0
2022	9	3

Scope & Limitations of scope

The scope of this review is limited to the examination of Legislation, Policies, Procedures and Application Forms as indicated above.

Audit Risk

- Non-Compliance with parts of GDPR Legislation
- Mandatory Training not provided to all Staff
- Out of date Policies & Procedures

Co-operation of Management and staff

Internal Audit received full co-operation from Council Management and Staff throughout the Audit and would like to thank them for their assistance.

Internal Audit Opinion

Based on this review the audit opinion for GDPR in Kilkenny County Council is reasonable assurance. There is a sufficient framework of key controls for objectives to be met. Risks are managed but could be stronger. Controls are generally applied but some lapses in the application of controls has been observed.

This report was distributed to the Corporate & Finance Directorate's.

The report was approved by the Management Team on 24th February 2026

The Audit Committee reviewed the Audit Report at their meeting of 2nd March 2026.

Brigid Webster, Internal Auditor

Findings, Recommendations and Management Comments

Findings	*Implications*	*Recommendations*	*Management Action Plan & Timeframe*
1. Policies & Procedures There are a number of GDPR Polices & Procedures which were approved in 2018 which require updating. For example, the Data Protection Policy & Code of Practice & CCTV Policy.	Not having up to date Policies & Procedures in place can lead to legal issues and operational inefficiencies. Without clear guidelines, employees may be unsure of expectations, leading to inconsistent behavior and potentially harmful situations.	Internal Audit recommends a review of all GDPR Policies & Procedures is undertaken to ensure that all are up to date. Approval should be sought for the updated Policies & Procedure from Management.	All GDPR Policies are currently under review. The Data Protection Policy is with the Information Security Committee for consideration and will be before the Management Team by end of Q1 2026. As a result of lack of national guidance, the CCTV Policy reviewed was delayed. All other Policies will be reviewed and updated during 2026.
2. Training At the time of Audit, no GDPR training had taken place in 2024. During the Audit it was noted that there was a lack of awareness of GDPR and	GDPR training is mandatory for employees in Ireland who handle personal data. It is a crucial aspect of GDPR compliance and helps organisations mitigate risks associated with data	I would recommend that all mandatory training is completed annually as required for all Staff. An awareness campaign should be completed to	All Staff Training: 10 GDPR Training modules have been purchased by KCC from the LGMA and to-date 6 have been rolled out to all staff between Q2 and Q4 2025. Management

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the requirements and responsibilities of individuals and Directorates.	breaches and non-compliance.	ensure that all employees are conscious and knowledgeable about their GDPR obligations.	envisage that the remaining modules will be rolled out by Q2 2026. This training will be provided for all staff on a yearly basis thereafter. Senior Staff: Data Champions training (subject access request and breach management) took place with further scheduled for early 2026.
3. Data Protection Impact Assessment (DPIA) Article 35 of GDPR requires organisations to perform a DPIA where data processing is likely to result in high risk to the rights of the data subject. Any new process implemented by Kilkenny County Council which involves the processing of personal data requires a DPIA.	As no list of new processes within Kilkenny County Council was available, Internal Audit were not in a position to test to see if DPIA's were complete on new processes. Kilkenny County Council is at risk of non-compliance with GDPR where DPIA's	Internal Audit recommends that IT track and record all new processes implemented in Kilkenny County Council. This list should be made available to the DPO to enable him to ensure that DPIA's are in place where needed.	Management will ensure that each Section will inform IT of new processes. The DPO is then engaged by the Section and a DPIA is completed. A DPIA list and tracking schedule to be put in place to track where a DPIA is required, commences, and is

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Internal Audit requested a list of all new processes implemented in the Council from January 2024 to June 2025 from the IT Section and they were unable to provide same.	if required, are not completed.	The Directorate responsible for new processes must ensure that DPIA's are completed where necessary. The DPIA process is designed to identify and minimize the risks associated with processing personal data. It is crucial for demonstrating compliance with GDPR and it adopts a 'privacy by design' approach.	signed off so that all DPIAs are recorded.
4. Data Processing Agreements (DPA) A DPA is a legally binding contract that outlines how personal data will be handled when an organisation (Data Controller) outsources processing to another entity (Data Processor). DPA's are crucial for GDPR compliance and ensure that personal data is processed	As no list of Third-Party Processors within Kilkenny County Council was available, Internal Audit were not in a position to test to see if DPA's were in place. Failure to have DPA's with Third Party Processors exposes Kilkenny County	Internal Audit recommends that a list of all Third-Party Processors is compiled by IT and made available to the DPO. In order to meet the current requirements of the DPA and the provisions of GDPR, Internal Audit recommends that Kilkenny County	Management will ensure that sections inform IT of Third-Party Processors procured. A list of all Third-Party Processors will be compiled by IT and made available to the DPO. All Third-Party contracts to be reviewed to ensure that all DPA's are in place and

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securely and responsibly. Kilkenny County Council would have Third Party Contracts whereby the Third Party is responsible for the data processing on the Council's behalf. Internal Audit requested a list of Third Party Processors from IT but they were unable to provide same.	Council to non-compliance with GDPR and a risk of reputational and financial consequences.	Council review all of its contracts with Third Parties from whom it collects and shares data. This review should ensure that all DPA's are in place and that they meet the requirements as set out in Article 14 of GDPR. The DPO should retain copies of the DPA's to serve as evidence of the agreements should this be required for compliance or investigatory purposes.	that they meet the requirements as set out in Article 14 of GDPR. DPO is to retain copies of same
5. Decision Makers – Subject Access Requests (SAR) Currently in Kilkenny County Council there are designated Decision Makers in each Directorate. These Decision Makers collate the information on (SAR) but do not make the decision on what is released. They give the information to the DPO	Ideally, when a Decision Maker receives a SAR, they should possess sufficient knowledge and understanding of GDPR to make the necessary disclosure decisions. These decisions should then be subject to review by the	Internal Audit recommends that training is provided to the Decision Makers in Kilkenny County Council to enable them to make decisions on SAR requests. These decisions should then be reviewed and approved by the DPO prior to release.	Training took place on 4th November 2025 for Data Champions. The Management Team will ensure that a Data Champions group be established (led by the DPO) and meet monthly to address this issue. This group should

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and he reviews all the information and makes the decision.	DPO before final approval and release.	This will strengthen and streamline the SAR request process, while enhancing the awareness of GDPR across the Council. The DPO should consider meeting with these Decision Makers on a regular basis to help embed awareness of GDPR within the Directorates.	be established by Q2 2026 with a review completed by Q3 2026 The Management Team will ensure that each service has a trained decision maker and reviewer with responsibility held within that section. The role of the DPO is to ensure compliance and to advise.
6. File Sharing via Video Conferencing Kilkenny County Council does not currently have a Policy & Procedure for file sharing in a video conferencing scenario, for example TEAMS and WeTransfer. Staff across all Directorates utilise video conferencing in their day to day work, which may involve the sharing of files with personal data.	Kilkenny County Council risks a potential data breach where files with personal data are shared in a video conferencing scenario.	Internal Audit recommends that Management investigate and put a Policy & Procedure in place for file sharing within the Council to encompass video conferencing, but not limited to that scenario with the aim of achieving full data control. Training should be provided on this Policy & Procedure	Video conferencing report (prepared by Finance) to be presented to the Management Team for consideration and agreement by Q3 2026.

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		when it is approved by Management.	
7. Staffing Kilkenny County Council currently has a DPO and the shared use of an Administrative Grade 4 in the Corporate Section. The DPO also fulfills the roles of Freedom of Information Officer, Access to Information on the Environment Officer, Records Manager & Access Officer. This staffing capacity does not appear to meet the volume and complexity of ensuring GDPR compliance across the organisation with only shared use of an Administrative back up Grade 4.	If adequate support is not provided, there is a risk that the DPO may be unable to dedicate sufficient time to strategic GDPR responsibilities. This could affect Kilkenny County Council's ability to maintain full compliance and increase the potential for regulatory or reputational impact.	Internal Audit recommends that Management review the staffing capacity of the GDPR function and consider including the full-time input of the Administrative Grade 4 in Corporate.	Resource Requirements to be met through assignment of duties within the Corporate team. Resourcing (budget & Staff) and procedural reform (delegation of role to sections) to support the role of the DPO.

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8. GDPR Budget The GDPR Section does not currently have a specific expenditure budget assigned to it. There have been delays in acquiring and paying for GDPR training services in recent years, which is mandatory.	Delays in acquiring and paying for mandatory training on GDPR.	Internal Audit recommends that Management review the need for a specific GDPR budget for 2026. This will need to be considered as part of the submission from Corporate to Finance, the budget process will begin in September 2025 for the coming year.	Compliance budget of €10,000 is in place for 2026 and training budget is available for key elements.
9. Privacy Notice/Privacy Statements Kilkenny County Council is required to explain to a data subject how their personal data is collected, used, stored and shared, thus ensuring transparency. Internal Audit took 13 Application Forms for services across the Council	Kilkenny County Council is not fully compliant with its obligations under Articles 12 to 14 of GDPR.	Internal Audit would recommend that Directorates review all their Application Forms for services provided to ensure that the required Privacy Notice/Privacy Statement is included in the forms.	Management will oblige Sections to be informed of their requirements to have privacy notes/statements included on their forms. A list of all forms to be prepared by the section and DPO to ensure that they have the requisite wording

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and found that 4 of the 13 forms did not have the required Privacy Notice/Privacy Statement included. The non-compliant forms were: ➢ Social Housing Transfer Request Form ➢ Housing Department Self Help Scheme 2024 ➢ Amenity Grants Scheme 2025 ➢ Grant for the provision of necessary improvement of an individual water supply to a house.		These forms should be reviewed by the Decision Makers and the DPO in their regular meetings to ensure compliance.	included. Data Champions group to review compliance.
10. Records of Processing Activities (RoPA) Article 30 of the GDPR requires Data Controllers to maintain a RoPA under their responsibilities.	Kilkenny County Council is not fulfilling its obligations under Article 30 of GDPR.	Internal Audit recommends that the RoPA is reviewed and updated to ensure compliance with Article 30.	Management will seek to have a Data Review of Record of Processing Activities to be completed in

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It is noted that the RoPA in Kilkenny County Council is not up to date.			2026 (Q4) to be progressed through the Champions Group and all sections.
11. Kilkenny County Website At the time of Audit some of the links in the GDPR Section of Kilkenny County Council's website were appearing as 'not found'.	Some GDPR information is not available to view by the Public as links cannot be accessed.	Internal Audit recommends a review of the GDPR Section on the Councils website to ensure accuracy and transparency.	The website is currently being updated (as part of the PTools transfer) by the Data Protection Unit with assistance from the IS Section. This will be completed by Q3 2026.