



**Accounting  
Technicians  
Ireland**

**POL039 V.1**

**ACCOUNTING TECHNICIANS IRELAND  
DATA SUBJECTS RIGHTS INCLUDING SUBJECT  
ACCESS REQUEST POLICY  
GDPR**

## Document Control

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**Owner:** Data Protection Committee

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## **1.0 Introduction**

Privacy and data protection rights of data subjects are very important to Accounting Technicians Ireland (ATI).

Data Protection is the safeguarding of the privacy rights of individuals in relation to the processing of personal data, in both paper and electronic format. The General Data Protection Regulation (GDPR) lay down strict rules about the way in which personal data and sensitive personal data are collected, accessed, used and disclosed. The GDPR also permits individuals to access their personal data on request, and confer on individuals the right to have their personal data amended if found to be incorrect.

Inquiries about this data subjects rights/access request policy should be referred to the ATI Data Protection Committee.

## **2.0 Rationale**

The GDPR provides data subjects with a wide array of rights that can be enforced against organisations that process personal data. Data Subjects have the right to be informed, the right of access, rectification, erasure, restrict processing, data portability, and the right to object to processing of personal data which might be held by ATI.

## **3.0 Scope**

The policy covers both personal and sensitive personal data held by ATI. The policy applies equally to personal data held in manual and automated form.

This policy outlines ATI's Data Subjects Rights/Access Request Policy to help ensure that we comply with requests made under and within the strict timelines outlined in the provisions of the GDPR.

All Personal and Sensitive Personal Data will be treated with equal care by ATI. Both categories will be equally referred to as Personal Data in this policy, unless specifically stated otherwise.

## **4.0 Data Subjects Rights**

The GDPR provides the following rights for individuals, Article 12 - 22:

- the right to be informed
- the right of access
- the right to rectification
- the right to erasure
- the right to restrict processing
- the right to data portability
- the right to object
- rights in relation to automated decision making and profiling
- right to compensation
- right to prevent processing for the purpose of direct marketing

#### **4.1 The right to be informed**

When ATI are gathering personal information through their websites, data subjects will be informed of how their personal data will be handled through the privacy statement on the site. At any other collection point, when personal data is being collected from a data subject a fair processing notice will be provided to inform that data subject about how ATI will handle/process the data provided.

#### **4.2 The right of access**

The procedure applies to all manual and electronic records in existence at the time of receipt of an access request regardless of when the record was created. The process which should be followed in all instances of an access request is:

- Verification/Search/Review & Respond

ATI will provide data subjects with a copy of their personal data on receipt of a written or electronic request including identification which should be sent to [dp@accountingtechniciansireland.ie](mailto:dp@accountingtechniciansireland.ie). This information will be provided free of charge; however, ATI may charge a reasonable fee to comply with request for further copies of the same information. This fee will be based on the administrative cost of providing the information.

In order to respond to any Subject Access requests, the company requires the individual to:

1. Complete, sign and date the Access Request Form
2. Be specific as possible about the information the data subject wishes to access.
3. Attach a photocopy of your proof of identity and address to the Access Request Form.
4. Post or send the Access Request Form electronically to the Data Protection Committee.
5. If the data subject cannot download the Access Request Form from the internet and they contact the company, a form will be posted out to them. Use of the Access Request Form is not mandatory; however, completing the Access Request Form will enable ATI to process the request more efficiently.

The Company reserves the right not to process and release the data requested where the Data Subject has not complied with the requirements of GDPR.

#### **4.2.1 Responding to an Access Request**

ATI will provide the information without delay and at the latest within one month of receipt. To extend the period of compliance by a further two months where requests are complex or numerous, members must inform the individual within one month of the receipt of the request and explain why the extension is necessary.

In cases where the requests are manifestly unfounded or excessive, particularly because they are repetitive, ATI can charge a reasonable fee to cover the administrative costs of providing the information or refuse to respond. Where the ATI refuses to respond to a request, the data subject must be informed without undue delay but at the latest within one month, of their right to complain to the Office of the Data Protection Commission.

The information should be provided in hard copy format, unless the request was made electronically. Always return the information directly to the data subject, unless the data subject has given consent for the information to be sent to their legal representative. Always send any hard copies by registered post. The response should include the purpose, recipients, retention period, categories of personal data, transfers outside the EEA and any safeguards, right to request rectification or erasure of personal data, restrict processing or object to such processing and the right to lodge a complaint with the Data Protection Commission.

Any amendments to the personal data concerned made since the receipt of the request is acceptable as long as these amendments would have occurred regardless of the receipt of a request. However, no other amendments would be acceptable i.e. deletion of the data or correction of incorrect data, etc.

ATI has noted that data controllers should, where possible, provide “remote access to a secure system which would provide the data subject with direct access to his or her personal data”. However, ATI currently do not have any plans to implement such a system.

The data subject is entitled to and will be provided with the following:

- A copy of all data that we are keeping about him/her;
- The various categories that their data is collected under and the purpose(s) for processing it;
- The identity of those to whom we have disclosed the data to;
- The source of the data, unless it is contrary to public interest;
- The logic involved in any automated decisions/profiling if applicable;
- All third-party data i.e. data that could identify another individual, should be redacted unless we have received consent from the third party;
- Expression of opinions by external individuals to the Company can be given unless it was provided with an expectation of confidentiality;
- Expression of opinions by internal employees must be provided unless it is a complaint. For example, if a manager says that ‘X’ is a bully then you must disclose, however, if a sub-ordinate says ‘X’ is a bully, you don’t have to disclose;

- Information can be withheld if it falls under any of the exceptions, listed below.

ATI will provide this information within one month of receipt, but will be able to extend the period of compliance by a further two months where requests are complex or numerous. If this is the case, ATI will inform the individual within one month of the receipt of the request and explain why the extension is necessary.

#### **4.2.2 Exceptions from provisions of Article 15**

Personal data may be withheld by ATI in certain situations and for certain types of personal data. The Right of Access does not apply:

- To health (medical records) & social work personal data which is restricted in the interest of the Data Subject i.e. to protect the individual from hearing anything about himself or herself which might cause harm to his/her physical or mental health or emotional well-being. This exemption could only be relied upon if the information held by ATI has been assessed by a qualified health professional prior to the decision to disclose to the Data Subject.
- Where the information is back-up data.
- Where the information would be subject to legal professional privilege in court.
- Where the information concerns an estimate of damages or compensation in respect of a claim against the company, where granting the right of access would be likely to harm the interests of the company.
- Where the data relates to the purposes of preventing, detecting or investigating an offence, the apprehension or prosecution of offenders, the assessment or collection of any tax or other moneys owed to or payable to the State.
- Where the information is held only for the purpose of statistics, but only where the information is not disclosed to anyone else, and where the results of the statistical work are not made available in a form that identifies any of the individuals involved i.e. anonymised
- Any data held in the form of opinions which were given with an expectation of confidentiality.
- ATI can decide whether or not to comply with an access request if any of the circumstances outlined below exist. However, best practice would be to notify the Data Subject outlining why ATI are not complying so as to provide every opportunity to the Data Subject to rectify the issue.
  - If the request is not in writing
  - If the Company is not satisfied as to the identity of the Data Subject
  - If the request contains insufficient details to locate the information required.
  - If the Data Subject waives their rights

- If the supply of such a copy is not possible or would involve disproportionate effort.
- In order to protect the fundamental rights and freedoms of a third party
- Where ATI has previously complied with an identical or similar request unless, in our opinion, a reasonable interval has elapsed since the previous request.

If ATI relies on any exemption the following action is required:

- Notify the Data Subject in writing within one month
- including a statement of the reasons for refusal.
- Notify the Data Subject about their right to complain to the Data Protection Commission about the refusal.
- Notify the Data Subject can also complain if they feel that the outcome of the access request is incomplete.

It is paramount that the response is accurate and within the specified timeframe otherwise the Data Subject is within their rights to make a complaint to the Office of the Data Protection Commission (ODPC). The ODPC have the powers to either conduct an investigation or issue an enforcement notice. It should also be noted that if the Data Subject who has placed the complaint disagrees with the outcome of the decision by the ODPC, they have the right to appeal against such a decision through the Circuit Court.

### **4.3 The right to rectification**

ATI will rectify personal data that is inaccurate or incomplete on receipt of either a written or electronic request from the data subject. All such requests should be handled by and sent to the Data Protection Committee on [dp@accountingtechniciansireland.ie](mailto:dp@accountingtechniciansireland.ie). If ATI have disclosed the personal data in question to third parties, then ATI will inform them of the rectification where possible. The data subject will also be informed about the third parties to whom the data has been disclose, where appropriate.

ATI will provide the information without delay and at the latest within one month of receipt. To extend the period of compliance by a further two months where requests are complex, ATI must inform the individual within one month of the receipt of the request and explain why the extension is necessary.

Where ATI is not taking action in response to a request, ATI must provide an explanation to the data subject, informing them of their right to complain to the Office of the Data Protection Commission.

#### 4.4 The right to erasure

This is also known as “the right to be forgotten”. This right enables an individual to request the deletion or removal of personal data where there is no compelling reason for its continued processing. This right is not limited to processing that causes unwarranted and substantial damage or distress, but if the processing does, this is likely to make the case for erasure stronger.

This right only exists under specific circumstances:

- when the personal data are no longer necessary in relation to the purposes for which it was collected/processed
- when the individual withdraws consent
- when the individual objects to the processing and there is no overriding legitimate interest for continuing the process
- when the personal data was unlawfully processed
- when the personal data has to be erased in order to comply with a legal obligation.

ATI will erase any data that falls under the above specific circumstances on receipt of either a written or electronic request from the data subject. All such requests should be handled by and sent to the Data Protection Committee on [dp@accountingtechniciansireland.ie](mailto:dp@accountingtechniciansireland.ie). ATI can refuse the request where the personal data is processed for the following relevant reasons:

- to exercise the right of freedom of expression and information
- to comply with a legal obligation for the performance of a public interest task or exercise of official authority
- archiving purposes for statistical purposes
- the exercise or defence of legal claims.

If ATI has disclosed the personal data in question to third parties, ATI will inform them about the erasure of this personal data, unless it is impossible or involves disproportionate effort to do so.

#### 4.5 The right to restrict processing

Individuals have a right to “block” or suppress processing of personal data. ATI will act on receipt of either a written or electronic request from the data subject. All such requests should be handled by and sent to the Data Protection Committee on [dp@accountingtechniciansireland.ie](mailto:dp@accountingtechniciansireland.ie). If ATI has to restrict processing, it is still permitted to store the personal data. ATI can retain just enough information about the individual to ensure that the restriction is respected in future.

ATI will be required to restrict the processing of personal data in the following circumstances:

- where an individual contests the accuracy of the personal data, best practice to restrict processing until the accuracy has been verified
- where an individual objects to the processing and the member is considering whether the organisation’s legitimate grounds override those of the individual
- where processing is unlawful and the individual opposes erasure and requests restriction instead



- if the personal data is no longer needed but the individual required the data to establish, exercise or defend a legal claim

If ATI has disclosed the personal data in question to third parties, ATI will inform them about the restriction on this personal data, unless it is impossible or involves disproportionate effort to do so.

ATI must inform individuals when they decide to lift a restriction on processing.

#### **4.6 The right to data portability**

This right to data portability allows individuals to obtain and reuse their personal data for their own purposes across different services. It enables consumers to take advantage of applications and services which can use this data to find them a more advantageous deal. The right to data portability only applies:

- to personal data an individual has provided to a controller;
- where the processing is based on the individual's consent or for the performance of a contract; and
- when processing is carried out by automated means

ATI will not be impacted by this right, because ATI services are not exponentially customised on the users' profile, the portability right enables individuals to "*transfer*" their profile from a supplier to another.

#### **4.7 The right to object**

Individuals have the right to object to processing for purposes of three areas of processing i.e. processing based on legitimate interests; direct marketing (including profiling); and processing for purposes of scientific/historical research and statistics.

##### **4.7.1 Processing based on legitimate interests**

Individuals can object to the processing of their personal data for the performance of ATI's legitimate interests, but individual must have an objection on "grounds relating to his or her particular situation". ATI will act on receipt of either a written or electronic request from the data subject. All such requests should be handled by and sent to the Data Protection Committee on [dp@accountingtechniciansireland.ie](mailto:dp@accountingtechniciansireland.ie).

ATI must stop processing the personal data in question, unless:

- they can demonstrate compelling legitimate grounds for the processing; or
- the processing is for the establishment, exercise or defence of legal claims

ATI must inform individuals of their right to object "at the point of first communication" and in any privacy notice on their website.

#### **4.7.2 Processing based on direct marketing**

This Section predominantly relates to unsolicited receipt of 'direct mail' i.e. direct marketing. In order for communication to meet the definition of direct marketing, it must be directed towards a particular individual. If the communication is addressed to 'the Occupier' or 'the Householder', it is not considered to be direct marketing.

ATI do not engage in direct mailing campaigns.

If in the future ATI ever embarked on a direct marketing campaign, the relevant staff members would be aware that the Data Subject has the right to require ATI to cease, or not to begin processing for the purpose of direct marketing. If ATI ever received this type of request it would cease the direct marketing as soon as possible within one month from receipt of request. It is noted that the request from the Data Subject must be in writing or electronically submitted and there would be an obligation on ATI to respond to the Data Subject, in writing, acknowledging that the request has been complied with. All such requests should be handled by and sent to the Data Protection Committee on [dp@accountingtechniciansireland.ie](mailto:dp@accountingtechniciansireland.ie).

If ATI ever failed to comply with the request, the Data Subject would have the right to contact the Data Protection Commission in order to enforce compliance.

ATI will stop processing the personal data in question, unless:

- they can demonstrate compelling legitimate grounds for the processing; or
- the processing is for the establishment, exercise or defence of legal claims

ATI will inform individuals of their right to object "at the point of first communication" and in any privacy notice on their website.

#### **4.7.3 Processing of personal data for research purposes**

Individuals must have "grounds relating to his or her particular situation" in order to exercise their right to object to processing for research purposes. If ATI are ever conducting research where the processing of personal data is necessary for the performance of a public interest task, then there is no requirement to comply with an objection to the processing.

#### **4.8 Rights in relation to automated decision making and profiling**

ATI do not perform any automated decision making i.e. making a decision solely by automated means without any human involvement, or profiling i.e. automated processing of personal data to evaluate certain things about an individual.

If in the future, ATI introduce any automated decision making, data subjects will have the right not to be subjected to a decision based solely on automated processing which significantly affect them (including profiling).

If ATI carry out processing that falls under Article 22, ATI will make sure that they:

- Give individuals information about the processing;
- Introduce simple ways for them to request human intervention or challenge a decision;
- Carry out regular checks to make sure that your systems are working as intended

Such processing is permitted where:

- the processing is necessary for entry into or the performance of a contract
- Authorised by Union or Member state law applicable to the controller
- the Data Subject has given their explicit consent to the processing

#### **4.9 Right to compensation (Article 78/79)**

Data Subject who believes that ATI has not met the obligations imposed by the GDPR and has suffered material or non-material damage through that contravention, is entitled to make a claim for compensation. No statutory guidance is available as to the amount of compensation; therefore, this will be determined through an agreement between ATI and the Data Subject or through the courts if a reasonable agreement cannot be reached.

#### **4.10 Compliance Responsibility**

Overall responsibility for ensuring compliance with the requests made under the Acts rests with the Data Protection Committee.