

INFORMATION

Do you, as a Redmark client, need a data processing agreement (DPA) with Redmark?



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In connection with the General Data Protection Regulation (GDPR), we receive enquiries from our clients concerning setting up data processing agreements. The GDPR is new to us all and it is not quite clear, which specific situations would require a data processing agreement to be drawn up.

INFORMATION

Do you, as a Redmark client, need a data processing agreement [DPA] with Redmark?

In November 2017, the Danish Data Protection Agency (DDPA) published "Vejledning om dataansvarlige og databehandlere" (Guidelines on Controllers and Processors) which, in addition to clarifying the issue, also illustrates when one is considered a controller and a processor, respectively.

At Redmark, we work according to these Guidelines and we are of the opinion that only very few tasks, in fact, require a data processing agreement to be drawn up with our clients. The primary reason for this is that, as public accountants, we are subject to the State Authorised Public Accountant Act and, according to this, we are not permitted to work on instruction from our clients. One criterion for determining whether one is a processor or not is that, as a processor, one acts on instruction from the client.

To clarify the issue once and for all, our trade organisation FSR – Danish Auditors held a meeting with the DDPA and have now been informed by the DDPA when a data processing agreement should be drawn up between the account and the client.

We have set out this information in this table, so that you can see when a data processing agreement with Redmark is required.

Task	Redmark's role	
	Controller no data processing agreement required	Processor data processing agreement required
Auditing	×	
Bookkeeping requiring auditor's statement on book balance ¹⁾	×	
Presentation of accounts and tax-related statements with auditor's statement ¹⁾	×	
Other statements	×	
Preparation of income tax returns	×	
Consultancy	×	
Payroll service/ payroll administration ²⁾		×

1) Redmark always provides a statement on these "products" – also on book balances.

2) In addition, there must be an existing data processing agreement between the client and the payroll agency.

As evident from the table, the only activity requiring a data processing agreement between you, the client, and Redmark is when Redmark undertakes payroll service/ payroll administration. If you use our payroll service/payroll administration, Redmark would already have drawn up a data processing agreement with you concerning this. It forms an integral part of the agreement on payroll service/payroll administration and is set out in the annex.

If you have any questions about the above, you are welcome to get in touch with your contact person at Redmark.



AALBORG

Hasseris Bymidte 6
DK-9000 Aalborg
Tel. +45 98 18 33 33
aalborg@redmark.dk

HADSUND

Aalborgvej 51
DK-9560 Hadsund
Tel. +45 98 57 39 44
hadsund@redmark.dk

RANDERS

Tronholmen 5
DK-8960 Randers SØ
Tel. +45 89 12 50 00
randers@redmark.dk

VIBORG

Mariendalsvej 11
DK-8800 Viborg
Tel. +45 70 70 74 89
viborg@redmark.dk

HADSTEN

Vesselbjergvej 3
DK-8370 Hadsten
Tel. +45 86 98 34 55
hadsten@redmark.dk

AARHUS

Sommervej 31C
DK-8210 Aarhus V
Tel. +45 86 13 31 00
aarhus@redmark.dk

KØBENHAVN

Dirch Passers Allé 76
DK-2000 Frederiksberg
Tel. +45 39 16 36 36
copenhagen@redmark.dk