

# Bhatt Murphy Solicitors

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9 March 2017

Dear Madam

## Privacy International v The Secretary of State for Foreign and Commonwealth Affairs and Others, IPT/15/110/CH

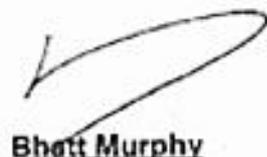
The Claimant renews the following requests made in the RFI dated 17 February 2017, in light of the Re-Amended response.

In particular, although certain of the questions have been answered in part (and GCHQ has provided somewhat more information than the other agencies about industry sharing):

- the relevant policies have not been disclosed, and
- no information has been provided as to the extent or otherwise of the audit and oversight in fact carried out by the Commissioners

Request numbers: 1-3, 4b-e, 5-17, 20 and 22.

Yours faithfully,



**Bhatt Murphy**

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Bhatt Murphy Ltd  
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is a private limited  
company registered in  
England and Wales  
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The term "Partner" is used  
by us to refer to a shareholder  
or director of the company  
or an employee or consultant  
who is a lawyer with equivalent  
standing and qualifications.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. This is essential for ensuring the integrity of the financial statements and for providing a clear audit trail. The document emphasizes that every transaction, no matter how small, should be properly documented and recorded in a timely manner.

2. The second part of the document focuses on the role of internal controls in preventing and detecting errors and fraud. It highlights the need for a strong internal control system that is designed to ensure the accuracy and reliability of the financial reporting process. Key elements of an effective internal control system include segregation of duties, authorization requirements, and regular monitoring and review.

3. The third part of the document addresses the importance of transparency and communication in financial reporting. It stresses that management should provide clear and concise disclosures of all material information that could affect the financial statements. This includes not only the results of operations but also the risks and uncertainties that may impact the company's future performance.

4. The fourth part of the document discusses the role of the external auditor in providing an independent opinion on the financial statements. It emphasizes that the auditor's primary responsibility is to the shareholders and other stakeholders who rely on the financial statements for decision-making. The auditor must maintain objectivity and independence throughout the audit process and provide a clear and unbiased opinion on the financial statements.

5. The final part of the document provides a summary of the key points discussed and offers recommendations for improving the financial reporting process. It concludes by stating that the ultimate goal of financial reporting is to provide a fair and accurate picture of the company's financial performance and position to all stakeholders.