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# 12 August 2024

Reference number: IC-319420-D2L4

## Request

This is our response to the second set of questions in which you requested information from us. You asked us:

"Separately, please could you provide me with a copy of:

- 1. The auditing manual used by the ICO when auditing organisation as part of its duties under Data Protection and Freedom of Information laws.
- 2. A list of questions the ICO typically asks organisations when conducting an audit.
- 3. Please could you also provide a copy of training material provided to ICO staff who are tasked with auditing organisations..."

We received your request on 12 July 2024.

We have handled your request under the Freedom of Information Act 2000 (the FOIA).

## **Our response**

Having conducted a reasonable search of our records, we can confirm that we hold some information in the scope of your request.

In relation to questions 1 and 3, please find attached a separate clarification email to you regarding these.

In relation to question 2, we do not hold information in the scope of this part of your request. This is because there is no list of standard questions.

We can advise that the ICO's auditor's will ask questions based upon their knowledge of the legislation, the scope and control areas of the audit and the organisation being audited. As well as this, they will tailor their questions dependent upon the engagement.

This concludes our response.

#### **Next steps**



You can ask us to review our response. Please let us know in writing if you want us to carry out a review. Please do so within 40 working days.

You can read a copy of our full review procedure on our website.

If we perform a review but you are still dissatisfied, you can complain to the ICO as regulator of the FOIA. This complaint will be handled just like a complaint made to the ICO about any other public authority.

You can <u>raise a complaint</u> through our website.

#### Your information

Our <u>privacy notice</u> explains what we do with the personal data you provide to us, and sets out <u>your rights</u>. Our <u>Retention and Disposal Policy</u> details how long we keep information.

### Yours sincerely



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