



Ministry
of Defence

Ministry of Defence
Main Building (06/K)
Whitehall
London SW1A 2HB
United Kingdom

Ref: [REDACTED]

E-mail: [REDACTED]

[REDACTED]

25 November 2014

Dear [REDACTED]

Thank you for your letter dated 15 September in which you requested the following information:

- 1) *Details of the numbers of staff on secondment to your department from each of the "big four" accountancy companies: PwC, Deloitte, KPMG and Ernst & Young for the current year to date, and each of the three years before*
- 2) *Any records kept on the approximate value of such secondments to the department*
- 3) *Any records of the broad subject areas on which said staff were working*

Additionally, I would be grateful for any policies, procedures, or reports prepared in relation to management of staff seconded from the private sector, particularly with regard to privileged information and/or conflicts of interest.

I am treating your correspondence as a request for information under the Freedom of Information Act 2000 (FOIA).

A search for the information has now been completed within the Ministry of Defence, and I can confirm that the MOD does hold some of the information within the scope of your request below in the attached Annex.

If you are not satisfied with this response or you wish to complain about any aspect of the handling of your request, then you should contact me in the first instance. If informal resolution is not possible and you are still dissatisfied then you may apply for an independent internal review by contacting the Information Rights Compliance team, 1st Floor, MOD Main Building, Whitehall, SW1A 2HB (e-mail CIO-FOI-IR@mod.uk). Please note that any request for an internal review must be made within 40 working days of the date on which the attempt to reach informal resolution has come to an end.

If you remain dissatisfied following an internal review, you may take your complaint to the Information Commissioner under the provisions of Section 50 of the Freedom of Information Act. Please note that the Information Commissioner will not investigate your case until the MOD internal review process has been completed. Further details of the role and powers of the Information Commissioner can be found on the Commissioner's website, <http://www.ico.gov.uk>. I hope this information is helpful.

Yours sincerely,

Defence Personnel Secretariat

- (1) I can confirm that two individuals were seconded to the MOD from Price Waterhouse Coopers (PwC) in 2010 and 2011. There is no record of any inward secondments from the other three organisations, Deloitte, KPMG and Ernst & Young. Information on Secondment dates and job roles as requested are available below:

	Organisation	Date of Secondment	Job Code
Individual One	PWC	15 October 2010 - 28 January 2011	Programme Management
Individual Two	PWC	27 January 2011 - 21 October 2011	Consultancy

- (2) In reference to your question on the approximate value of such secondments to the department, the MOD requires clarification as to the definition of value in relation to your request? I can confirm that the MOD does publish data in the Public domain on departmental expenditure which can be accessed via the link below:

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/280531/factsheet-2013.pdf

- (3) In regards to your enquiry re Policies regarding conflicts of interest and confidentiality, all individuals are required to observe the duty of confidentiality and the rules relating to conflict of interest. Any documents, specifications or any material issued to an individual remain the property of the department and must be returned on completion of work. All work that an individual has access to during the secondment may not be disclosed or used for the benefit of their parent organisation.