



Ministry
of Defence

Secretariat
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22 February 2019

Ref. FOI 2019/01696

Dear [REDACTED]

Thank you for your email of 7 February 2019 requesting the following information:

"Can you send me a copy of the relevant section of your accounting manual and so I can specify information that can be extracted from your system without difficulty? (I was a chartered accountant until retiring.) You must have a procedure for accounting for receipts as a matter of proper control."

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

A search for the information has now been completed within the Ministry of Defence (MOD) and I can confirm that all the information in scope of your request is held and can be found at Annex A.

If you have any queries regarding the content of this letter, please contact this office in the first instance.

If you wish to complain about the handling of your request, or the content of this response, you can request an independent internal review by contacting the Information Rights Compliance team, Ground Floor, MOD Main Building, Whitehall, SW1A 2HB (e-mail CIO-FOI-IR@mod.uk). Please note that any request for an internal review should be made within 40 working days of the date of this response.

If you remain dissatisfied following an internal review, you may raise your complaint directly to the Information Commissioner under the provisions of Section 50 of the Freedom of Information Act. Please note that the Information Commissioner will not normally investigate your case until the MOD internal review process has been completed. The Information Commissioner can be contacted at: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF. Further details of the role and powers of the Information Commissioner can be found on the Commissioner's website at <https://ico.org.uk/>.

Yours sincerely,

DIO Secretariat

