

I stated, "I now want to prove, bear with me here your honor, that the Information Commissioner was aware that it existed and HENCE the inadequacy of his decision."

I subsequently proved that all of the above documents/emails (aside from my reference to John McCarthy) were provided to the Information Commissioner before his decision on my case. I presented to you my application to the Information Commissioner for an appeal [p.257, Book of Pleadings] within which all documents were provided via my Reports. Therefore, I proved not only that the internal audit plan existed but that the Information Commissioner knew that the audit plan existed before he made his final decision on my appeal. I stated clearly that the Information Commissioner's decision was therefore inadequate (Section 23).

During my proof you had asked me if I thought that the internal audit plan referenced by ICAI actually meant the PPP's and I clearly stated effectively that PPP's are not ever referred to as engagement letters (PwC) or internal audit plans (ICAI), and that neither PwC nor ICAI ever referred to them as PPP's in all the communications I've had with them. I made the point that if we accept this to be the case then we're in trouble as any PPP out there as part of any contract can now be used in lieu of a contract. I said that if the NTMA could say after my FOI appeal that they only have PPP's and not the internal audit plans, then when I contacted ICAI and PwC

But what is concerning me, and perhaps unfounded, is that you were aware of the PPP's at this stage as you mentioned them to me even though I never mentioned them until later on, and it was only after lunch when you said that you had a chance over lunch to read our affidavits and the final decisions of the Information Commissioner and the NTMA - how were you aware of the PPP's at that stage and so attuned to a point which was part of your judgement in support

from the letter, "PwC have referred in their reply to the fact that the internal audit work they were engaged to undertake for the years ending 31 December 2009 to 2011 was set out in the terms of reference in their engagement letter...".

Therefore, clearly ICAI was not referencing the PPP's when it stated, "The member firm provided us with a copy of internal audit plan for the NPRF..." (part of CAI sentence you quoted above with beginning added by me)

Note - the member firm only had the "engagement letter" and not the PPP's!!

And if ICAI was referring to the audit plan as a PPP, they would have clearly said so long before the NTMA made this claim.

The only way you can make the above judgement (pt.19) is if you asked ICAI if this was the case. Did you ask them? You're effectively representing ICAI's opinion when making this judgement. You can't make it without consulting them. There is no way a professional body like ICAI could refer to PPP's as audit plans. It would be inconceivable.

And you're the only one who made this judgement as neither ICAI nor PwC ever claimed that respectively the internal audit plan and engagement letter they referenced was the PPP.

And how could ICAI say, "...and the matter complained of appears to have been outside the scope of the internal audit work undertaken by the member firm." if they didn't receive the actual internal audit plan because based upon my analysis (beginning p.377, Book of Pleadings) of the PPP's, while it can't be definitively proven, it would nevertheless be ridiculous to conclude that my allegations were outside the scope of PwC's internal audit work.

I even referred you to p.64 in the Book of Authorities, pt.7, which the Information Commissioner had just used as a case law example, where it states, "The respondent, through his officials, carried out a comprehensive review of the decision of the Department and in the process reviewed all copies of correspondence between the Department and the appellants concluding that a number of searches had been made in different sections of the Department

questions to the NTMA without any type of verification process.

I referred you back to p.422 of the Book of Pleadings, Q.5, and the troubling and suspicious response by the NTMA to this question (more on this following), again referring to the inadequacy (Section 23) of the Information Commissioner's decision.

I referred you to p.435 of the Book of Pleadings, pt.38, and a front running scenario on the part of the NTMA and the Information Commissioner. I had been told by the NTMA that if I did not

receive a decision on my appeal by November 5th, 2019, I could appeal to the Information Commissioner (the NTMA FOI unit stated, "This means that you can expect a decision letter to issue not later than 5 November 2019."). I made my appeal to the Information Commissioner on November 6th, 2019. After I had appealed to the Information Commissioner, the Information Commissioner then forwarded my appeal back to the NTMA which the Information Commissioner told me he was required to do under per Section 22(6) of the FOI Act.

Therefore, the NTMA had a copy of my appeal to the Information Commissioner before they