

UK and EU International Data Transfers: Working Decision and Evidence Worksheet

IG-Smart Governance & Assurance Intelligence — Companion to Asset 08 | Editable template | Edition 25 October 2026

Purpose: Restricted-transfer screening and safeguard decision register.

How to use: Record facts first. The transfer decision depends on UK/EU jurisdiction, the parties, adequacy, permitted instruments and applicable transfer risk assessment / data protection test.

Professional boundary: This is an original IG-Smart proposed working instrument, not a regulator-issued form, independent audit, legal opinion, clinical sign-off or automatic risk-acceptance system. Use appropriately qualified practitioners and actual applicable requirements. Store restricted client and patient information only in approved secure repositories; record safe evidence references, not secrets or raw data.

UK restricted-transfer gate: Check and record the ICO three-step test: UK GDPR processing applicability; initiator of transfer to an organisation outside the UK; and whether the recipient is a separate legal entity. Evaluate EU GDPR transfers under the relevant EU rules separately. Source: <https://ico.org.uk/for-organisations/uk-gdpr-guidance-and-resources/international-transfers/a-guide-to-international-transfers/are-we-making-a-restricted-transfer/>

A. Engagement / decision details

Field	Entry
Exporting entity and role	_____
Receiving entity and role	_____
Countries and access locations	_____
Personal data / purpose	_____
Applicable UK/EU transfer rules	_____
Restricted transfer conclusion	_____
Adequacy or transfer mechanism	_____

Field	Entry
TRA/data protection test and evidence	_____
Approved safeguards	_____
Decision owner and reassessment trigger	_____

B. Mandatory assurance gates and evidence checklist

For each gate specify an accountable human owner, a secure evidence reference, review outcome, any material exception and next action. **“Mandatory” here marks a proposed IG-Smart screening safeguard, not a universal legal requirement.** Actual mandatory duties must be confirmed separately.

ID	Control / decision question	Screening gate	Evidence ref	Review status	Exception / assumption	Owner	Date
T01	Document sender and actual receiver	Yes	----	Not assessed	----	----	----
T02	Document purpose, data categories and access	Yes	----	Not assessed	----	----	----
T03	Determine entity roles and legal regime	Yes	----	Not assessed	----	----	----
T04	Complete restricted-transfer test	Yes	----	Not assessed	----	----	----
T05	Check current applicable adequacy	Yes	----	Not assessed	----	----	----
T06	If required, execute permitted instrument	Yes	----	Not assessed	----	----	----
T07	If required, perform applicable protection test	Yes	----	Not assessed	----	----	----

ID	Control / decision question	Screening gate	Evidence ref	Review status	Exception / assumption	Owner	Date
T08	Verify onward transfers and support access	Yes	----	Not assessed	----	----	----
T09	Test technical and organisational safeguards	Yes	----	Not assessed	----	----	----
T10	Record decision and delegated authority	Yes	----	Not assessed	----	----	----
T11	Set change and legal-update triggers	Yes	----	Not assessed	----	----	----
T12	Clarify subprocessor responsibilities	No	----	Not assessed	----	----	----
T13	Review key custody and encryption	No	----	Not assessed	----	----	----
T14	Review data minimisation alternatives	No	----	Not assessed	----	----	----
T15	Record individual rights/incident response	No	----	Not assessed	----	----	----

C. Evidence quality and limitations

Evidence source	Relevant legal entity, system and period	Source credibility / independence	Scope limitation	Reviewer conclusion	Action
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Evidence source	Relevant legal entity, system and period	Source credibility / independence	Scope limitation	Reviewer conclusion	Action
_____	_____	_____	_____	_____	_____

Evidence hierarchy: distinguish (1) assertion, (2) supplied document, (3) independently examined operation, and (4) verified remediation. Evidence confidence is contextual; it should not be combined into a fictional universal compliance percentage.

D. Expert challenge / procurement questions

1. Is this a restricted transfer under the relevant legal regime?
2. Does adequacy apply to the actual recipient and flow?
3. Is this a UK IDTA, Addendum, EU SCC or other mechanism case?
4. What effective safeguards mitigate destination risk?
5. Who is responsible for ongoing legal and security change review?

Record responses and facts that need verification. Avoid accepting promotional, certification or supplier statements without checking entity, scope and relevance.

E. Exceptions, uncertainties and mandatory-stop record

Finding ID	Material uncertainty or gap	Consequence	Decision owner	Interim control	Closure evidence	Deadline	Status
01	_____	_____	_____	_____	_____	_____	OPEN
02	_____	_____	_____	_____	_____	_____	OPEN
03	_____	_____	_____	_____	_____	_____	OPEN

Escalation rule: If an applicable statutory duty, patient-safety requirement, material security safeguard or fundamental assurance boundary is unresolved, do not permit a favourable overall score to override it. Seek qualified review and an appropriately authorised decision.

F. One-page executive decision record

Business need and proposed decision: _____
Affected services and individuals: _____
Verified findings and source scope: _____
Uncertain / missing facts: _____
Legal, regulatory or safety review: _____
Options (including defer / redesign): _____
Controls and outstanding conditions: _____
Decision: PROCEED / CONDITIONAL / DEFER / REJECT (delete as appropriate)
Decision rationale and alternatives: _____
Approver with documented authority: _____
Specialist challenge / dissent: _____
Owner, due date and review triggers: _____

No automated sign-off: the companion Excel workbook contains illustrative review-status flags only. It cannot authorise a regulated, commercial or clinical decision.

G. Material-change and re-review triggers

- New applicable law, regulator interpretation or officially published standard.
- Material change to system, supplier, data, people, configuration or contracted service.
- Serious incident, unexpected test result, breach, safety signal or complaint.
- Evidence expiry, loss of relevant certification scope, or changed assurance limitations.
- Departure of an accountable officer, change in delegation or new risk tolerance.
- Overdue action, untested recovery or new dependency concentration.

Evidence source for this subject: <https://ico.org.uk/for-organisations/uk-gdpr-guidance-and-resources/international-transfers/>

Existing TRA and conditions check

For a UK GDPR restricted transfer relying on Article 46 appropriate safeguards, ICO guidance says a TRA previously completed in line with its guidance meets the new data protection test. Confirm that it remains applicable to the actual transfer and reassess relevant changes. Determine adequacy, derogations, EU GDPR and Part 3 DPA transfers separately. Required safeguards and supplementary measures must be effective before a restricted transfer begins.

When relying on appropriate safeguards for a UK restricted transfer, the sender must, acting reasonably and proportionately, decide that the standard of protection for people's information is not materially lower than in the UK. The ICO continues to use 'transfer risk assessment' for the statutory data protection test. This is not the same as the EU test and is not a universal assessment requirement for every overseas access or adequacy-covered transfer.

Safe use and decision control

This is an original IG-Smart working aid, not an official statutory form or automated compliance verdict. Screening gates are prompts: establish their actual legal, clinical, contractual or organisational basis. A conditional decision does not authorise activity while a mandatory prerequisite remains unmet. Keep real evidence in approved access-controlled systems; use references rather than copying personal data or confidential records here.

Read with: [International Data Transfers: UK TRA, IDTA and EU SCC Decision Guide](#).