



## DISCLOSURE LOG- FOIA Requests

Date of response	Nature of request	Response
25/11/2022	<p>a) The number of roles in your association (expressed in numbers of FTE), that are mainly or exclusively focussed on issues of equality, diversity, or inclusivity. For example, this could include (amongst other guises) "EDI officers" or "diversity and inclusion project managers" but would not include general HR managers.</p> <p>b) Either a) the pay band of each of these roles, or b) the combined total salaries for these roles. Whichever measure is more in accordance with your data preferences.</p> <p>c) In the past 12 months the number of staff days across your organisation which have been committed to attending equality training programmes, whether internally run or with external consultants. (staff days = duration of the training programme multiplied by the number of staff in attendance for the course). If unable to provide please mark as N/A in your return.</p>	<p>a) 0.5 b) Information withheld under Section 40 of FOIA. Please see below why we consider this section to apply to this question. c) 9 days</p> <p><b>Section 40 (Personal information)</b></p> <p>We have withheld the pay band of the role as it contains personal information concerning another individual. Therefore, we consider that section 40 (Personal Data) of FOIA applies. Further information on the application of this exemption is set out in <b>Annex A</b> below.</p>
15/11/2022	<p>Could you please provide me with up to date names, job titles and email addresses for your Senior IT staff, such as;</p> <p>Chief Information Officer Chief Digital Officer Chief Technology Officer Head of Digital Transformation Director of IT / ICT / IM&amp;T / Digital / Information / Technology Head of IT / ICT / IM&amp;T / Digital / Information / Technology IT / ICT / IM&amp;T / Digital / Information / Technology Manager Chief / Deputy Operating Officer Head / Director of Cyber Security ICT Project Manager ICT Programme Manager Network Manager / Head / Director ICT Infrastructure ICT Business Manager</p>	<p>Under section 1(1)(a) of FOIA, any person making a request for information to a public authority is entitled to be informed in writing by the public authority whether it holds information of the description specified in the request. If the public authority holds information of the type specified in the request, the person requesting the information is entitled under section 1(1)(b) of FOIA to have the information communicated to them.</p> <p>The rights in section 1(1)(a) and (b) are subject to a number of exclusions and exemptions. Having considered your request, we have decided not to disclose the requested information under section 40 of FOIA. I will explain why I consider this section to apply below.</p> <p><b>Section 40 (Personal information)</b></p> <p>We are unable to provide the names and contact details of the FRC's IT staff listed above as it is information concerning individuals. Therefore, we consider that section 40 (personal information) of FOIA applies. Further information on the application of this exemption is set out in <b>Annex A</b> below.</p> <p>Although we are unable to provide you with the information requested, we are able to provide you with the FRC general enquires contact details. You can contact the FRC via telephone on +44(0)20 7492 2300 or via email <a href="mailto:enquiries@frc.org.uk">enquiries@frc.org.uk</a>.</p>



Date of response	Nature of request	Response
	Head of IT Procurement ICT Officer ICT Network Officer	
<b>01/11/2022</b>	<p>I would be most grateful if you would provide me, under the Freedom of Information Act, the information requested below.</p> <p>The details we require are:</p> <ol style="list-style-type: none"> <li>1. Who is your social media management and monitoring tool supplier?</li> <li>2. Start date &amp; duration of framework/contract with the supplier</li> <li>3. Actual spend on this contract/framework (and any sub lots), from the start of the contract to the current date</li> <li>4. Who is the senior officer (outside of procurement) responsible for this contract?</li> </ol>	<p>The Financial Reporting Council does not currently have a social media management and monitoring tool supplier. Therefore, we do not hold the information you have requested.</p>
<b>24/10/2022</b>	<p>In reference to Case ID - 201900955- F195 Duxbury and under the Freedom of Information Act, I would like to know:</p> <ol style="list-style-type: none"> <li>1) How many letters of resignation the FRC has received from auditors resigning their position as auditor of a public interest company;</li> <li>2) How many of these letters of resignation are categorised with the reason for resigning as 'V – Independence issues/ethics.'</li> <li>3) How many of these letters of resignation are categorised with the reason for resigning as 'C – The auditor has been unsuccessful following a tendering exercise/governance/the auditor is unwilling to undertake the work for the level of fee offered'</li> <li>4) How many of these letters of resignation are categorised with the reason for resigning as 'V&amp;C.'</li> </ol> <p>If answering requests 1, 2, 3 and 4 will take the request beyond the allotted time/cost to respond to the FOI, please provide the number just for requests 1 and 2. I would like this information for the last year (2021 – 2022).</p>	<p>Please see the following responses to your questions for the period between 1 April 2021 and 31 March 2022:</p> <ol style="list-style-type: none"> <li>1) 148</li> <li>2) 7</li> <li>3) 91</li> <li>4) 98</li> </ol> <p>Please note: The figure we have provided for question 4 is the sum of the answers given in response to question 2) and 3) - the number of letters of resignation where the reason for resigning was categorised as either V or C. If you are requesting the number of letters of resignation where the reason for resigning were categorised as both V and C the relevant figure would be zero.</p> <p>Section 12 (costs of compliance exceeds appropriate limit) As you can see, we have not provided data for the period from 31 March 2022 to the latest available date. This is because to provide this information in addition to the information provided will exceed the cost limit provided for in the Freedom of Information and Data Protection (Appropriate Limit and Fees) Regulations 2004, which means section 12 (Cost of compliance exceeds appropriate limit) of the Act applies.</p>



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	<ul style="list-style-type: none"><li>• Please provide data for the year with a year end of March 31. If that is not possible, then please provide data with a year end of December 31.</li><li>• If possible, please also provide data for the period from March 31st 2022 to the latest available date.</li></ul>	
11/10/2022	<p>The number of whistleblower reports which have been raised with the FRC</p> <p>I would like this data as a total for each of the last five years, with September 30th as year-end. If this is not possible then please use the year-end used internally by the organisation.</p> <p>If you are unable to provide five years of data, please provide four years of data, if you are unable to provide four years of data, please provide three years of data, otherwise please provide data for the last two years</p>	<p>Looking at your request, the information you have requested is exempt from disclosure under section 21 of FOIA as it is reasonably accessible to you. More details about this exemption are provided in <b>Annex A</b>. The total number of whistle blower reports from 2016 to 2022 are provided in our Annual Report and Accounts publications. These are available on the FRC website accessible here: <a href="https://www.frc.org.uk/search?searchtext=FRC+Annual+Report+and+Accounts&amp;t=0&amp;p=0&amp;b=0&amp;ct=0&amp;df=&amp;dt=">https://www.frc.org.uk/search?searchtext=FRC+Annual+Report+and+Accounts&amp;t=0&amp;p=0&amp;b=0&amp;ct=0&amp;df=&amp;dt=</a></p>
10/10/2022	<p>I wish to make an FOI request, as set out under the Freedom of Information Act 2000.</p> <p>Please can your organisation provide in Excel CSV format, the following information:</p> <ul style="list-style-type: none"><li>a) The number of roles in your association (expressed in numbers of FTE), that are mainly or exclusively focussed on issues of equality, diversity, or inclusivity. For example, this could include (amongst other guises) “EDI officers” or “diversity and inclusion project managers” but would not include general HR managers.</li><li>b) Either a) the pay band of each of these roles, or b) the combined total salaries for these roles. Whichever measure is more in accordance with your data preferences.</li><li>c) In the past 12 months the number of staff days across your organisation which have been committed to attending equality training programmes, whether internally run or with external consultants. (staff days = duration of the training programme multiplied by the number of staff in attendance for the course).</li></ul>	<p>We have provided the information we hold in the format requested in a separate attachment.</p> <p>We have withheld the pay band of the role as it contains personal information concerning another individual. Therefore we consider that section 40 (Personal Data) of FOIA applies. Further information on the application of this exemption is set out in <b>Annex A</b> below.</p>



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	<p>d) The contractual cost of any consultants hired, in the past twelve months, to provide any external training or advice on issues of diversity, equality, or inclusivity.</p> <p>e) In the past twelve months, the number of staff days committed to attending conferences relating mainly or exclusively to matters of Equality, Diversity and Inclusion. (duration of conference multiplied by the number of staff in attendance).</p> <p>f) The costs of attending these conferences.</p> <p>g) Membership costs the organisation pays for participation in equality charters such as the Stonewall Equality Champions, or Diversity and Inclusion Workplace champions.</p>	
<p>23/09/2022</p>	<p><i>I would like to make a request for the following information relating to the authority's current Multi-Functional Devices and printing/scanning services contract(s)</i></p> <ol style="list-style-type: none"> <li>1. <i>What services are included in the contract(s)? (e.g. printing vs scanning etc)</i></li> <li>2. <i>Which supplier is delivering them? (If in-house, please confirm or if multiple provider please identify them)</i></li> <li>3. <i>How many contracts does this entail and what's the award value for each?</i></li> <li>4. <i>When do these contracts expire and do they have any extensions?</i></li> <li>5. <i>What is the annual volumetric data (split by Annual Mono and Annual Colour print)?</i></li> <li>6. <i>What is the total number of devices supplied?</i></li> <li>7. <i>What Managed Print Service software solution do you use?</i></li> <li>8. <i>How many Mono MFDs and Colour MFDs do you have?</i></li> <li>9. <i>What document management solution do you use?</i></li> <li>10. <i>What High Volume printing devices do you use?</i></li> <li>11. <i>Were any framework agreements used to procure the goods/services? If so, which ones?</i></li> <li>12. <i>Any documentation you can provide me with, e.g. the order form</i></li> <li>13. <i>What department is managing the contract and who's the decision-maker?</i></li> </ol>	<p>The FRC's printing and scanning services ("services") are provided under one contract.</p> <ol style="list-style-type: none"> <li>2. ACS Office Systems ("ACS") provides these services to the FRC.</li> <li>3. All services (including IT services) provided to the FRC by ACS are priced and covered in one contract. As a result, we do not have the award value for each of the services. We are unable to provide the total award value for our contract with ACS as disclosure would or would be likely to prejudice the commercial interest of ACS and the FRC. Therefore, we are withholding this information under section 43 of FOIA. For a detailed explanation of why this exemption applies, please see Annex A below.</li> <li>4. The FRC's contract with ACS is on a rolling basis. Therefore, the contract does not have an expiry date.</li> <li>5. The annual volumetric data for Annual mono print is estimated at 300,000 and for Annual Colour print is estimated at 110,000.</li> <li>6. The FRC has 18 Devices.</li> <li>7. The FRC uses Papercut as its Managed Print Service software solution.</li> <li>8. The FRC has 1 Mono MFDs and 4 Colour MDFs.</li> <li>9. The FRC uses SharePoint as its document management solution.</li> <li>10. The FRC uses Ricoh devices for High Volume printing.</li> <li>11. The FRC did not use a framework agreement to procure its goods and services with ACS.</li> <li>12. We have interpreted "any document" to mean any recorded information we hold in relation to our procurement process with our services provider, ACS. Disclosure of this information would or would be likely to prejudice the commercial interests of ACS and the FRC. Therefore, we are withholding this information under section 43 of FOIA. Please refer to Annex A for a detailed explanation of why this exemption applies.</li> <li>13. The Head of IT manages the contract with ACS. We are unable to provide the name of the Head of IT as it is information concerning another individual, therefore we consider that section 40 (personal information) of FOIA applies. Further information on the application of this exemption is also set out in Annex A.</li> <li>14. The FRC uses Adobe Acrobat Reader on all of the FRC's computers. This is a free product and is installed on 450 computers</li> <li>15. Adobe Acrobat Reader is a free product.</li> <li>16. There is no renewal date.</li> </ol>



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	<p>14. How many Adobe Acrobat (standard, professional and reader) licenses do you have?            15. What is the annual cost?            16. When is the renewal date?            17. Who is responsible for the contract?            18. Do you use any other PDF editing tools?</p>	<p>17. Please refer to our response to question 15.            18. The FRC uses Kofax Power PDF.</p>
<p>21/09/2022</p>	<ol style="list-style-type: none"> <li>The details of any companies who are contracted to provide courier services for the delivery and collection of Packets, Parcels, IT Equipment etc;</li> <li>Please confirm the value of either or both Same day or Next Day service;</li> <li>The current expenditure per contract year for the provision of courier services;</li> <li>The expiry date of any contracts / agreements for the provision of courier services or similar services; and</li> <li>The name, job title, telephone number &amp; email address of the manager/officer responsible for the delivery of courier services or similar services.</li> </ol>	<p><u>The details of any companies who are contracted to provide courier services for the delivery and collection of Packets, Parcels, IT Equipment etc</u></p> <p>The FRC uses Mach 1 Couriers Limited t/a Absolutely for courier services.</p> <p><u>Please confirm the value of either or both Same day or Next Day service</u></p> <p>The price of the courier service varies based on the location, date and time of the required service. Therefore, we are unable to provide the value of same day and/or next day service.</p> <p><u>The current expenditure per contract year for the provision of courier services</u></p> <p>The FRC does not have a fixed expenditure per contract year as the services are paid on a needs basis. Expenditure over the past 12 months is approximately £9,964.</p> <p><u>The expiry date of any contracts / agreements for the provision of courier services or similar services</u></p> <p>The FRC's contract with Absolutely operates on a rolling basis, therefore there is no expiry date.</p> <p><u>The name, job title, telephone number &amp; email address of the manager/officer responsible for the delivery of courier services or similar services</u></p> <p>The Head of Facilities and Events is responsible for the courier services. They can be contacted via telephone on +44(0)20 7492 2300 or via email <a href="mailto:enquiries@frc.org.uk">enquiries@frc.org.uk</a>.</p> <p>We are unable to provide the name of the Head of Facilities and Events as it is information concerning another individual, therefore we consider that section 40 (personal information) of FOIA applies. Further information on the application of this exemption is set out in <b>Annex A</b> below.</p>
<p>23/08/2022</p>	<p>Please provide me with the responses provided to the FRC to its letters seeking assurances from audit firms and professional bodies on exams cheating, referred to here:  <a href="https://www.frc.org.uk/news/july-2022/frc-seeks-assurance-from-audit-firms-and-professio">https://www.frc.org.uk/news/july-2022/frc-seeks-assurance-from-audit-firms-and-professio</a></p>	<p>In July 2022, the FRC made a request for information to the Tier 1 audit firms ('the Firms') and professional bodies who are Recognised Qualifying Bodies ("the Bodies"). The purpose of this request was to seek assurance that a global issue regarding cheating in exams does not occur in the UK. The information requested focused on the preventative and detective controls in place and methods to obtain assurance of these controls by the Firms and the Bodies to ensure the integrity of examinations and testing of students and members.</p> <p>We expect that there will be a publication later in 2022 that will include an overview of the responses received and the FRC's views on the issue.</p> <p>Looking at your request, we are unable to disclose the information you have requested. We consider that section 43 of the Act (commercial interests) applies as disclosure of the responses provided to the FRC by</p>



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		<p>the Firms and the Bodies would be likely to prejudice the commercial interests of the Firms and the Bodies in question. In addition, the correspondence sent by the Firms and the Bodies to the FRC was sent in confidence. Therefore we consider that section 41 of the Act (information provided in confidence) applies. The information requested also contains personal information concerning the FRC, the Firms' and the Bodies' employees and other individuals. Therefore, we consider that section 40 of the Act (Personal information) applies.</p>
<p>15/08/2022</p>	<p><i>"Your "Audit Quality Inspections Annual Report 2014/15" (available here: <a href="https://www.frc.org.uk/getattachment/d83b5d16-de6f-4fb0-b230-f5de62989daf/AQR-2014-15-Annual-Report-final.pdf">https://www.frc.org.uk/getattachment/d83b5d16-de6f-4fb0-b230-f5de62989daf/AQR-2014-15-Annual-Report-final.pdf</a>) shows that in the past, <b>Deloitte &amp; Touche, Lebanon</b> was a registered with FRC as a Third Country Auditor. However, the current Register of Third Country Auditors, does not include <b>Deloitte &amp; Touche, Lebanon</b>. I assume this means that <b>Deloitte &amp; Touche, Lebanon</b> is no longer registered with the FRC. I respectfully request copies of:</i></p> <p><i>1) The entries for <b>Deloitte &amp; Touche, Lebanon</b> in the Register of Third Country Auditors, for all years in which <b>Deloitte &amp; Touche, Lebanon</b> appeared in the Register; and</i></p> <p><i>2) The application form(s) and accompanying documents submitted by <b>Deloitte &amp; Touche, Lebanon</b> when it registered as a Third Country Auditor".</i></p>	<p>Having considered your request at point 1, we disclose, in part, the information that was entered in the Register of Third Country Auditors for the years in which Deloitte &amp; Touche, Lebanon appeared. That information can be found at <b>Annex A</b> below. We are unable to disclose some of the requested information as it contains personal information concerning individuals other than yourself. Therefore, we consider that section 40 (Personal Information) of the Act applies. This is an absolute exemption which means that the public interest does not need to be considered.</p> <p>Turning now to your request at point 2, the information requested is information we have received in connection with the exercise of our functions under legislation specified in section 1224A of the Companies Act 2006. As a result, we are prohibited from disclosing the information under section 44 of the Act. This is an absolute exemption, which means that the public interest does not need to be considered when applying it.</p>
<p>15/08/2022</p>	<p><i>Please can you confirm, for the 12 months ending 30 June 2022:</i></p> <ul style="list-style-type: none"> <li><i>- how many Audit Quality Review (AQR) inspections you have commenced in total;</i></li> <li><i>- how many were concluded within 3 months of commencement;</i></li> <li><i>- how many took more than 6 months to conclude.</i></li> </ul> <p><i>Could you please indicate, for those AQR inspections concluded over the 12 month period ending 30 June 2022 what percentage were assessed as meeting quality standards and how many did not.</i></p>	<p>On 22 July 2022, we explained that if the FRC holds the information you have requested, it would be recorded for the period from 1 April to 31 March. On 23 July 2022, you confirmed that you would be happy for us to treat 1 April to 31 March as the relevant period for your request.</p> <p>In our response, we have broken your request into two parts. Part 1 focuses on the duration of AQR inspections and Part 2 focuses on the outcome of those inspections.</p> <p>Part 1 The FRC does not hold the information in Part 1 of your request as it does not define nor retain a record of the date an AQR inspection is commenced.</p> <p>In summary, the FRC's AQR inspections are managed on an annual inspection cycle which is 1 April to 31 March. The software used by the AQR team holds a record of the date an inspection is completed, or is intended to be completed, for a particular inspection cycle. The dates when such inspections are commenced are not proactively recorded as the status of an inspection is monitored against the inspection cycle, and not against the date an inspection commenced.</p> <p>Whilst it may be possible that we hold information falling within the scope of your request, to establish whether we hold the information will exceed the cost limit. This is because to determine the commencement date of each AQR inspection across a particular year, the AQR team would have to manually review approximately 200 records held on several systems. For example, 152 inspections were undertaken in respect of the 2021/22 inspection cycle. This manual review process would exceed the cost limit provided in FOIA and the Freedom of Information and Data Protection (Appropriate Limit and Fees) Regulations 2004, therefore section 12 (cost</p>



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		<p>of compliance exceeds appropriate limit) of the Act would apply. For more information as to why this exemption applies, please refer to <b>Annex A</b> below.</p> <p>Part 2 In relation to Part 2 of your request, the FRC does not hold the information requested. The FRC does not hold information about the percentage of firms meeting quality standards because AQR does not assess the firms on this basis. Instead, AQR inspection results are rated as: "good or limited improvements required", "improvements required", and "significant improvements required". Annual inspection results for Tier 1 firms are generally published in July. AQR's annual results for Tier 1 firms for 2021/22 are available on the FRC's website, accessible at the following link: <a href="https://www.frc.org.uk/getattachment/264ac8d9-1e9b-4ee9-a1f2-fe2022c1d9e8/FRC-Audit-Quality-Inspection-and-Supervision-Public-Report-2022-Tier-1-Firms-Overview_July-2022.pdf">https://www.frc.org.uk/getattachment/264ac8d9-1e9b-4ee9-a1f2-fe2022c1d9e8/FRC-Audit-Quality-Inspection-and-Supervision-Public-Report-2022-Tier-1-Firms-Overview_July-2022.pdf</a> (page 6).</p> <p>We also expect that there will be publication(s) later in 2022 that will include a summary of results on a similar basis across all the inspections completed for the 2021/22 inspection cycle. AQR's overview of audit quality results for 2020/21 is available on the FRC's website, accessible at the following link: <a href="https://www.frc.org.uk/getattachment/c5580fd0-64f3-4abd-b57a-b05f01dc9841/FRC-Developments-in-Audit_November-2021.pdf">https://www.frc.org.uk/getattachment/c5580fd0-64f3-4abd-b57a-b05f01dc9841/FRC-Developments-in-Audit_November-2021.pdf</a> (pages 20 to 21).</p> <p>Following an internal review, the appropriate information was provided on 11 October 2022.</p> <p>The FRC's response was as follows:</p> <p>We note that you have confirmed that you would be content with the use of an alternative and approximate methodology for ascertaining a commencement date. On this basis, we have concluded that it is possible to provide sufficiently reliable information without exceeding the appropriate cost limit referred to in section 12 of the FOIA and the Freedom of Information and Data Protection (Appropriate Limit and Fees) Regulations 2004. We have utilised the date of the initial meeting with the audit team as the date of commencement of the inspection. The date that our final inspection report was issued is deemed to be the date that the inspection concluded.</p> <p>We note that the date of the initial meeting may, for a variety of reasons, be either before or after the date inspection fieldwork commenced and it is therefore only an approximate proxy for the date of commencement. However, we believe that any discrepancy between the date of the initial meeting and the date inspection fieldwork started is unlikely to be significant. We note also that inspection fieldwork will generally have been completed significantly earlier than the date on which we issued a final inspection report on the inspection.</p> <p>Applying the above methodology, we confirm that, in our 2021/22 inspection cycle (i.e. 1 April 2021 to 31 March 2022), 152 AQR inspections were commenced and, of these:</p> <ul style="list-style-type: none"><li>- 7 were concluded within 3 months of the initial meeting,</li><li>- 105 were concluded more than 3 months but less than 6 months after the initial meeting,</li><li>- 36 were concluded more than 6 months after the initial meeting, and</li><li>- there were 4 inspections for which a final report was not issued.</li></ul>



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29/06/2022	<p>Confirmation from your records as to which investor's Pension Consulting &amp; Advisory Services was chosen as part of your recent search (RFP # FRC2022-046) on May 16, 2022. I also would like to request for the list of finalised considered.</p>	<p>The Contracts Award Notice has been published on Contracts Finder <a href="https://www.contractsfinder.service.gov.uk/Notice/a6e5c947-6111-40b7-b210-c55f5dbf09c4">https://www.contractsfinder.service.gov.uk/Notice/a6e5c947-6111-40b7-b210-c55f5dbf09c4</a>.</p> <p>With regards to a list of finalists considered, we are unable to disclose this information. Section 43 of the Freedom of Information Act 2000 provides an exemption from disclosure for information which is a trade secret. We deem suppliers that submit proposals to the FRC to be secret, in the sense that it is not generally known among, or readily accessible outside their organisation. We also consider that section 41 of the Act also applies as disclosure of the list of finalists would amount to a breach of confidence given that it is not generally known among the suppliers who submitted a proposal.</p>
16/06/2022	<ol style="list-style-type: none"> <li>1. How many of your staff have been accused of a) sexual misconduct, or b) other professional misconduct in the workplace since 1<sup>st</sup> January 2021?</li> <li>2. How many of your staff have been disciplined for a) sexual misconduct, or b) other professional misconduct in the workplace since 1<sup>st</sup> January 2021?</li> </ol>	<ol style="list-style-type: none"> <li>1. Since 1<sup>st</sup> January 2021, 0 members of staff have been accused of sexual misconduct and 2 have been accused of other professional misconduct.</li> <li>2. Since 1<sup>st</sup> January 2021, 0 members of staff have been disciplined for sexual misconduct and 2 have been disciplined for other professional misconduct.</li> </ol>
09/06/2022	<p>I have noticed the recent announcement in relation to the investigation into the auditors of ABA and the statutory audit for the year ended 31 March 2019. As a stakeholder and creditor of ABA, decisions on the Scheme's strategy are based on the financial position of the employers, including ABA. Information on the scope of your review is therefore relevant given the regular decisions being made as Trustee.</p> <p>I note that the matter was discussed at the FRC's Conduct Committee meeting on 22 February 2022. I would therefore like to request:</p> <ul style="list-style-type: none"> <li>• details of any areas of focus in the scope of your review; and</li> <li>• relevant extract from the minutes of the Conduct Committee meeting relating to ABA.</li> </ul>	<p>Looking at your requests, we are unable to disclose details of any areas of focus in the scope of our review into the auditors of ABA or provide the relevant extract from the minutes of the Conduct Committee as these requests relate to a live investigation.</p> <p>We consider that disclosure would be likely to prejudice the exercise by the FRC of its functions for the purpose of ascertaining whether any person has failed to comply with the law, ascertaining whether any person is responsible for any conduct which is improper, or ascertaining whether circumstances which would justify regulatory action in pursuance of any enactment exist or may arise. Therefore, this information is exempt from disclosure under section 31 (law enforcement) of the Act.</p>
18/05/2022	<p>As a further Freedom of Information Request, please could I request a copy of the latest "inspection manual" referred to in your reply to me.</p> <p>If the inspection manual contains material that would jeopardise the quality of future inspections by being made public, please could I ask for:</p> <ul style="list-style-type: none"> <li>- the contents page;</li> </ul>	<p>We can confirm that we hold the material you have requested.</p> <p>The Information contained within the contents page can be found at Annex A below.</p> <p>For the following reasons, the remainder of your request, both the Inspection Manual as a whole or in part, and the supplementary thematic guidance for 2022, are exempt from disclosure.</p> <p>Disclosure of the Inspection Manual, both in full or in part, as well as the thematic guidance for 2022, would be likely to prejudice the FRC's regulatory functions surrounding audit quality review. The content of the</p>





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	<ul style="list-style-type: none"> <li>- the section or chapters relating to quality review of your inspections; and</li> <li>- any specific thematic guidance on the focus of your inspections in 2022.</li> </ul> <p>If this information is not included in the inspection manual, please could I request relevant guidance documents you may hold as supplementary to the manual.</p>	<p>information requested includes specific indications to inspectors on where and how to focus their inspection activity. Disclosure of this information would be detrimental to the FRC's inspection activity and would allow audit firms the opportunity to use the information as an "audit checklist" or to otherwise predict inspection activity. This would be likely to negate the impact the FRC's Audit Quality Review team has and the effectiveness of its statutory functions in connection with audit quality activity. In addition, as audit quality reviews potentially form part of the process of gathering information on which to base the use of more formal regulatory activity, disclosure would be likely to prejudice the FRC's ability to take effective enforcement activity.</p> <p>Section 31(1)(g) of the FOIA provides that information is exempt if its disclosure would or would be likely to prejudice the exercise by any public authority of its functions for any of the purposes specified in subsection (2). The purpose specified by paragraphs (a), (b) and (c) of subsection (2) is that of ascertaining whether any person has failed to comply with the law, whether any person is responsible for any conduct which is improper, and/or whether circumstances which would justify regulatory action in pursuance of any enactment exist or may arise. The FRC is of the view that s31(1)(g) is engaged via sections 31(2)(a), (b) and (c) and therefore consider that this information is exempt from disclosure under section 31 (Law enforcement) of the Act. For more information as to why this exemption applies, please see Annex B.</p> <p>In addition, some of the requested information contained within the Inspection Manual and supplementary thematic guidance for 2022 is (or contains) confidential information the FRC has received for the purposes of carrying out its regulatory functions under the Companies Act 2006 (CA) and Statutory Auditors and Third Country Auditors Regulations 2016 (SATCAR). In accordance with schedule 3, part 5, paragraph 34 SATCAR and s1224A CA, the FRC is prohibited from disclosing the information under section 44 of FOIA. This is an absolute exemption which means that the public interest does not need to be considered. More details about this exemption are provided in Annex B.</p> <p><b>Annex A</b></p> <p>Chapter 1 – Introduction            Chapter 2 – Before the start of the review            Chapter 3 – Planning stage of review            Chapter 4 – Review of audit files and issues of queries            Chapter 5 – Draft report appendix and hold closing meeting            Chapter 6 – Draft report and grading rationale form (GRF)            Chapter 7 – QC review of report and grading            Chapter 8 – Executive review of report and grading            Chapter 9 – Issue draft report to firm            Chapter 10 – Issue final report to firm</p> <p>Appendix 1: Summary of key documents and QC procedures            Appendix 2: AQR team member objectives            Appendix 3: Audit Selections Process Overview</p>
01/04/2022	<p>Please could you provide information relating to:</p> <ul style="list-style-type: none"> <li>- the minimum level of qualifications and experience you expect of an AQR inspector;</li> <li>- the extent of training and support you provide as mandatory to AQR inspectors;</li> </ul>	<p>Please note our responses below relate specifically to inspectors within the Audit Quality Review Team (AQR inspectors).</p> <p><u>Minimum level of qualifications and experience</u></p>

Date of response	Nature of request	Response
	<p>- the arrangements you have for quality control in relation to the work of AQRT inspectors;                      - any changes you have made to the training and support of AQRT inspectors over the last 2 years.</p> <p>By AQRT I mean your Audit Quality Review team.</p>	<p>The essential criteria for a Level 4 AQR inspector are as follows:</p> <ul style="list-style-type: none"> <li>• A professional accountancy qualification (ACA, ACCA, or equivalent).</li> <li>• Significant post qualification experience in the audits of listed and other public interest entities.</li> <li>• Strong technical auditing and accounting skills.</li> <li>• Broad business knowledge and interests to facilitate working across multiple sectors.</li> <li>• Ability to understand and assess significant volumes of information quickly and through this identify aspects of potential audit quality concern.</li> <li>• Ability to build constructive and professional relationships with senior audit teams and audit firm personnel.</li> <li>• Ability to challenge the judgements made and quality of work performed by audit teams authoritatively, with reference to International Standard of Auditing (ISA) and to present and discuss issues arising on their merits in a calm and professional manner.</li> <li>• Strong written and oral communication skills including report drafting, presenting AQR findings accurately, fairly and convincingly.</li> <li>• Effective project and time management skills.</li> </ul> <p>Please note: All AQR inspector roles are within the Level 4 band and additional requirements may be expected on a case-by-case basis or for any particular audit specialisms.</p> <p><u>Mandatory training and support</u></p> <p>New AQR inspectors must watch pre-recorded training on the FRC's Inspection Process and Inspection Manual. Whilst conducting their first inspection, new joiners will be supported by a peer inspector, an inspection leader, and inspection director and an allocated Technical and Quality team (T &amp; Q Team) member. Specialist skills such as IT audit inspectors or actuaries may be deployed if necessary.</p> <p>All AQR team members attend various training sessions throughout the year, designed and delivered in-house and using specialists from other departments of the FRC.</p> <p>Please note: All AQR inspectors are members of professional bodies which set minimum continuing professional education requirements. The AQR team offers regular training opportunities and updates to AQR inspectors. These sessions are usually sufficient for AQR inspectors to meet these requirements.</p> <p><u>Changes to training and support in the past two years</u></p> <p>The main developments in training and support in the past two years have been:</p> <ul style="list-style-type: none"> <li>• The codification of existing practices and guidance into one overall inspection manual.</li> <li>• A focus on formalising the AQR Team's induction process to onboard new joiners consistently. This was prompted by the need to onboard and support new staff remotely during lockdown.</li> <li>• The recording of training sessions for future access by new joiners, those that missed sessions or as refreshers.</li> </ul>



Date of response	Nature of request	Response
		<ul style="list-style-type: none"> <li>The T&amp;Q team has recently been expanded to provide additional capacity.</li> <li>Increased training in specialised areas such as financial services audit.</li> </ul> <p><u>Quality control arrangements for AQR inspectors' work</u> All inspection work is reviewed in detail by a more senior team member, normally either the Inspection Leader or a Senior Inspector. An Inspection Director will also be involved/consulted in cases where this is considered appropriate. This includes a review of the detailed planning and scoping for each inspection at the outset and consideration of the key findings identified and quality grading decisions.</p> <p>A Primary Quality Control (Primary QC) reviewer from the AQR T&amp;Q Team is appointed for each review, to be consulted throughout the review as appropriate.</p> <p>A Quality Control (QC) Panel is held for higher-risk reviews and those with key findings where improvements are required. This involves a second member of the T&amp;Q team alongside the Inspection Team, Inspections Director and Primary QC reviewer. Reviews not determined to be higher-risk, or where the quality assessment if one of limited improvements or good, are reviewed by a single member of the T&amp;Q team.</p> <p>A final Executive Review of each draft report and supporting papers is carried out by the AQR Director, T&amp;Q Director or another senior member of the T&amp;Q team.</p>
<p><b>31/03/2022</b></p>	<p><i>We are submitting this Freedom of Information request to your Organisation in order to obtain information regarding whether you have any current insurances in force. Please could you therefore respond to the following: -</i></p> <ul style="list-style-type: none"> <li><i>Please confirm the name, position and contact details (telephone number and email address) of the person responsible for arranging and administering the Authority's insurances.</i></li> <li><i>Which classes of commercial insurance do the Authority currently procure? When are these policies due for renewal?</i></li> <li><i>How much does the Authority spend annually on its insurance premium?</i></li> <li><i>Please confirm the name of the Authority's current insurance broker/advisor (if applicable).</i></li> <li><i>When was the contract for insurance broking services last reviewed/tendered?</i></li> <li><i>When will the current contract for insurance brokerage services expire? Is this subject to a potential extension?</i></li> </ul>	<p>Procurement related activities are overseen by the FRC's Procurement Team, who can be contacted by email: <a href="mailto:Procurement@frc.org.uk">Procurement@frc.org.uk</a> and by telephone: 02074923000.</p> <p>The rest of the information relating to the FRC's commercial insurance is exempt from disclosure under section 21 of the Act as it is reasonably accessible to you. This is an absolute exemption which means the public interest does not need to be considered. More details about this exemption is provided in <b>Annex A</b>.</p> <p>The information requested is available on the Contracts Finder website, accessible here: <a href="https://www.contractsfinder.service.gov.uk/Notice/3e370f81-17bd-4ca4-8b2a-98af7d62be01">https://www.contractsfinder.service.gov.uk/Notice/3e370f81-17bd-4ca4-8b2a-98af7d62be01</a></p>
<p><b>30/03/2022</b></p>	<p>1. <i>A list of all the applicants to become a signatory to the stewardship code who were rejected for the September and March updates</i></p>	<p>We are unable to provide you with a list of all unsuccessful applicants, individual feedback or any correspondence between those firms and the FRC. We consider that section 43 (Commercial interests) of the Act applies as disclosure of the names, feedback and correspondence, would be likely to prejudice the</p>



Date of response	Nature of request	Response
	<p><i>to the signatory list - please can this list make clear whether an applicant was rejected from the September or March updates, or both.</i></p> <p>2. <i>A copy of the individual feedback sent to failed applicants for both updates, as well as any subsequent email correspondence from applicants relating to their failed application.</i></p> <p>3. <i>A copy of any general feedback circulated to applicants.</i></p>	<p>commercial interests of the firms in question. In addition, the correspondence sent between the FRC and the relevant firms was sent in confidence. Therefore, we consider that section 41 (Information provided in confidence) of the Act applies. For a detailed explanation of why these exemptions apply, please refer to Annex A below. In relation to your third request, we published and emailed the following information to all unsuccessful applicants. <a href="https://www.frc.org.uk/getattachment/afd3c2de-b13e-4f9a-b6dd-f08e9260dd92/FRC-advice-for-October-2021-Stewardship-Code-applications.pdf">https://www.frc.org.uk/getattachment/afd3c2de-b13e-4f9a-b6dd-f08e9260dd92/FRC-advice-for-October-2021-Stewardship-Code-applications.pdf</a></p>
<p><b>09/03/2022</b></p>	<p><i>Under the Freedom of Information Act I'm writing for information in relation to the total fines of £13.5M levied on KPMG &amp; David Costley-Wood re Silentnight.</i></p> <p><i>Whilst there's much information on your website, I can't find what I'm looking for, namely the detailed reference in your constitution or similar that required you to pay over the whole of the £13.5M to the ICAEW; or did you have any discretion in that respect? Can you please send me electronically the relevant documentation and also let me know whether the £2.45M costs recovered were also paid to the ICAEW.</i></p>	<p>We have interpreted the first part of your request to mean you seek a copy of the information contained within any relevant document that requires fines collected by the FRC in connection with any Accountancy Scheme investigation generally and not limited specifically the fine mentioned in your request, to be paid to the relevant RSB involved in funding the investigation.</p> <p>We can confirm that there is a requirement for the FRC to pay any monies collected through fines to the relevant RSB. We have extracted the relevant information and included it at <b>Annex A</b>.</p> <p>We can also confirm that in relation to Silentnight, the case costs were returned to the ICAEW.</p>
<p><b>18/02/2022</b></p>	<p><i>"total number of whistleblower reports received in the time periods specified in the original request"</i></p> <p><i>The time period specified in your previous FOIA request is for year ending 30.09.2021 and for the previous five years.</i></p>	<p>The information requested is exempt from disclosure under section 21 of the Act as it is reasonably accessible to you. This is an absolute exemption which means that the public interest does not need to be considered. More details about this exemption is provided in <b>Annex A</b>.</p> <p>The total number of whistleblower reports received by the FRC from 2016 to 2021 is available in the FRC's Annual Reports, accessible here: <a href="https://www.frc.org.uk/search?searchtext=annual+report&amp;searchmode=anyword">https://www.frc.org.uk/search?searchtext=annual+report&amp;searchmode=anyword</a></p>
<p><b>11/02/2022</b></p>	<p><i>I am writing in respect of your finance solution. Could you kindly help me out with the below information?</i></p> <p>1. <i>What ERP (Enterprise Resource Management) or Finance system is currently used at FRC?</i></p> <p>2. <i>When does your contract expire?</i></p> <p>3. <i>Do you have any planned upgrades of the software? If so, when?</i></p>	<p>1. What ERP (Enterprise Resource Management) or Finance system is currently used at FRC?</p> <p><i>The Finance system used at the FRC is One Advance Cloud Financials and WebExpenses for employee expenses. These services are provided by Advanced Business Software and Solutions Limited.</i></p> <p>2. When does your contract expire?</p> <p><i>The contract expires in February 2025.</i></p> <p>3. Do you have any planned upgrades of the software? If so, when?</p>



Date of response	Nature of request	Response
	<p>4. Are you planning to go to market for a different ERP/ Finance system? If so, when?</p> <p>5. Who is the person responsible for your ERP / Finance system? Please provide full name, title, and contact information if possible.</p>	<p>There are no planned upgrades of the software under the current contract.</p> <p>4. Are you planning to go to market for a different ERP/ Finance system? If so, when?</p> <p>The FRC will carry out a tendering process, either publicly or through a government framework agreement between June to November 2024.</p> <p>5. Who is the person responsible for your ERP / Finance system? Please provide full name, title, and contact information if possible.</p> <p>The Senior Financial Planning &amp; Analysis Manager (FP&amp;A Manager) is responsible for the FRC's Finance system and can be contacted via email: <a href="mailto:Procurement@frc.org.uk">Procurement@frc.org.uk</a>.</p> <p>We have withheld disclosure of the name of the FP&amp;A Manager under section 40 (Personal Information) of FOIA as it is personal data concerning another individual. Further information on the application of this exemption is set out in <b>Annex A</b> below.</p> <p>Further information relating to the FRC's contract with Advanced Business Software and Solutions Limited can be found on the government contract finder page, accessible here: <a href="https://www.contractsfinder.service.gov.uk/notice/e7aabde9-d60f-43cc-b4f8-867bbec6f09b?origin=SearchResults&amp;p=1">https://www.contractsfinder.service.gov.uk/notice/e7aabde9-d60f-43cc-b4f8-867bbec6f09b?origin=SearchResults&amp;p=1</a></p>
<p>11/02/2022</p>	<p>There were some webpages/files which could not be downloaded due to 'error 404 no page available'.</p> <p>Page link for 'cases under the accountancy scheme': <a href="https://www.frc.org.uk/auditors/enforcement-division/past-cases-accountancy-scheme">https://www.frc.org.uk/auditors/enforcement-division/past-cases-accountancy-scheme</a></p> <p>Sections are were unable to download:</p> <ul style="list-style-type: none"> <li>• Barclays Capital</li> <li>• BAE Systems</li> <li>• European Home Retail plc</li> <li>• Lehman Bros CASS</li> <li>• Equitable Life</li> <li>• Lehman Bros Repos</li> <li>• J P Morgan</li> </ul>	<p>The FRC holds the information requested and was provided in a separate PDF document.</p>

Date of response	Nature of request	Response
	<ul style="list-style-type: none"> <li>• <i>XL Leisure Group plc</i></li> <li>• <i>Emerging Business</i></li> <li>• <i>Mayflower Corp plc</i></li> </ul>	
<p><b>11/02/2022</b></p>	<p>1) <i>The dates that the ICAEW provided information to the Institute of Chartered Accountants in Scotland, or any other person, asking that entities in the Register of Statutory Auditors for and/or relating to each of the persons listed as “individuals linked with” the firms of Deloitte LLP and Deloitte NSE LLP as at 23<sup>rd</sup> March 2021.</i></p> <p>2) <i>The dates that the firms of Deloitte LLP and Deloitte NSE LLP, and/or any person authorised by those firms, provided the ICAEW with each of the names of those persons such that the ICAEW became obliged by Statute(s) and/or other regulations to update the list of persons listed as “individuals linked with” the firms of Deloitte LLP and Deloitte NSE LLP as at 23<sup>rd</sup> March 2021.</i></p>	<p>The FRC does not hold the information requested.</p>
<p><b>04/02/2022</b></p>	<p><i>This is an information request relating to losses and special payments</i></p> <p><i>Please include the information for each of the following periods; 2018-19, 2019-20 and 2020-21:</i></p> <ul style="list-style-type: none"> <li>• <i>The total number of cases of losses in each year.</i></li> <li>• <i>The total cost of losses in each year.</i></li> <li>• <i>An itemisation of each loss including what it was for and how much it cost.</i></li> <li>• <i>The total number of special payments in each year.</i></li> <li>• <i>The total value of special payments in each year.</i></li> <li>• <i>An itemisation of each special payment including what it was for and how much it cost.</i></li> </ul>	<p>Following our request for clarification, on 25 January 2022 you confirmed that ‘losses’ means any loss which the organisation was not expecting to make, such as fruitless payments, constructive losses, storage losses, not including contingent liabilities; and ‘special payment’ mean a one off payment, which could include compensation or ex-gratia payments. You also confirmed that the information you requested was not in the context of enforcement cases. In accordance with your clarification, we have excluded any contractually or statutorily required payments such as salary or redundancy payments.</p> <p>From 2018 to 2021, the FRC has not had any cases of losses or special payments.</p>
<p><b>04/02/2022</b></p>	<p><i>This is an information request relating to payments made to charities and third sector organisations.</i></p>	<p>From 2018 to 2021, the FRC has not awarded any grants or loans to the charities and third sector organisations listed in your request.</p>



Date of response	Nature of request	Response
	<p data-bbox="434 220 981 268"><i>Please provide the following information for 2018-19, 2019-20 and 2020-21:</i></p> <ul data-bbox="517 325 981 579" style="list-style-type: none"><li data-bbox="517 325 981 448">• <i>The value of grants made to each of the organisations listed below. Please provide the information for each of the three financial years separately, and list all grants separately.</i></li><li data-bbox="517 456 981 579">• <i>The value of loans made to each of the organisations listed below. Please provide the information for each of the three financial years separately, and list all loans separately.</i></li></ul> <p data-bbox="434 608 981 655"><i>The payments made to charities and third sector organisations relate to the following only:</i></p> <ul data-bbox="517 691 981 1321" style="list-style-type: none"><li data-bbox="517 691 981 715">• <i>Royal Society for Public Health (RSPH)</i></li><li data-bbox="517 722 981 746">• <i>Independent Sage</i></li><li data-bbox="517 754 981 778">• <i>NHS Confederation</i></li><li data-bbox="517 786 981 810">• <i>Keep our NHS public</i></li><li data-bbox="517 818 981 842">• <i>SOS NHS</i></li><li data-bbox="517 850 981 874">• <i>Care and Support Workers Organise</i></li><li data-bbox="517 882 981 906">• <i>UNITED VOICES OF THE WORLD</i></li><li data-bbox="517 914 981 938">• <i>Health Campaigns Together</i></li><li data-bbox="517 946 981 970">• <i>Doctors for the NHS</i></li><li data-bbox="517 978 981 1002">• <i>We Own It</i></li><li data-bbox="517 1010 981 1034">• <i>The People's Assembly</i></li><li data-bbox="517 1042 981 1066">• <i>Zero Covid Coalition</i></li><li data-bbox="517 1074 981 1098">• <i>Health Campaign Together</i></li><li data-bbox="517 1106 981 1129">• <i>Docs Not Cops</i></li><li data-bbox="517 1137 981 1185">• <i>British Association of Physicians of Indian Origin</i></li><li data-bbox="517 1193 981 1241">• <i>Association of Pakistani Physicians of Northern Europe</i></li><li data-bbox="517 1249 981 1273">• <i>Royal College of General Practitioners</i></li><li data-bbox="517 1281 981 1305">• <i>Royal College of Ophthalmology</i></li><li data-bbox="517 1313 981 1327">• <i>Royal College of Psychiatrists</i></li></ul>	



Date of response	Nature of request	Response
	<ul style="list-style-type: none"> <li>Royal College of Obstetricians and Gynaecologists</li> </ul>	
<p><b>31/01/2022</b></p>	<p><i>The FRC's Enforcement Committee has found that Mazars LLP failed to comply with the Regulatory Framework for Auditing in its audit of a local government authority's 2019 financial statements. Please answer the following questions:</i></p> <ol style="list-style-type: none"> <li><i>Which local government authority was in question?</i></li> <li><i>Are there other local government audits currently being investigated under the Auditor Regulatory Sanctions Procedure?</i></li> <li><i>If so, how many instances and which auditors and authorities do these concern?</i></li> </ol> <p><i>Please also provide the following:</i></p> <ol style="list-style-type: none"> <li><i>All correspondence with Mazars LLP regarding the case</i></li> <li><i>All correspondence with the local government authority in question</i></li> <li><i>All correspondence with other bodies involved in local government audit and its regulation concerning the case (such as CIPFA, NAO, PSAA...)</i></li> </ol>	<p>Questions 1-3 have not asked for recorded information but instead asked open questions, FOIA does not apply to these parts of the request.</p> <p>contains) confidential information we have received for the purposes of carrying out our regulatory functions under the Local Audit and Accountability Act 2014 (LAAA). As a result, we are prohibited from disclosing the information under section 44 of the Act. This is an absolute exemption which means that the public interest does not need to be considered.</p> <p>Additionally, we are unable to disclose some of the information requested as it is information that has been provided to the FRC in confidence. Therefore, we consider that section 41 of the Act applies. This is an absolute exemption which means that the public interest does not need to be considered.</p> <p>Furthermore, some of the information contains personal information concerning individuals other than yourself. Therefore, we consider that section 40 (Personal information) of the Act applies. This is an absolute exemption which means that the public interest does not need to be considered.</p> <p>Lastly, some of the information requested is exempt from disclosure under section 43 of the Act as disclosure of the information requested would be likely to prejudice the commercial interests of any person (including the public authority holding it).</p> <p>Details about these exemptions were provided in Annex A.</p>
<p><b>12/01/2022</b></p>	<p><i>Minutes and agreed outputs from all of the 2020 workstream groups which were set up as an outcome of the 2020 Employee Opinion Survey.</i></p>	<p>The FRC's Executive Committee decided to create workstreams focusing on the themes that arose from the 2020 People Survey. These included: Understanding of our purpose and linking these with individual objectives, effective management of Change, Values and Culture, career development, promotions and salary progression. Each workstream formed a group made up of FRC staff which was led by an Executive Director. These groups met individually, then collectively drafted recommendations to present to the Executive Committee.</p> <p>We have interpreted your request for "minutes" in this context to mean any recorded information produced in the meetings held by the workstream groups and "output" to mean any documents that were produced by these workstreams.</p> <p>Please find enclosed in <b>Annex B</b> minutes and outputs produced by these workstreams, recommendations made by the workstreams to Executive Committee and minutes of Executive Committee meeting.</p> <p>Section 40 (Personal information)</p> <p>You will note that the names of staff have been redacted as we believe this constitutes their personal data and we consider that the exemption at section 40 (Personal information) of the Act applies. Further information on the application of this exemption is set out in <b>Annex A</b> below. Some information was also redacted because it was outside the scope of your request.</p>