

DISCLOSURE LOG - FOIA Requests

Date of request	Nature of request	Response
2008		
24/05	Summary of complaints received.	Analysis of complaints provided - analysed by year and professional body.
12/06	Standing information from website.	Hard copies sent 18/6.
04/07	Standing information from website.	Hard copies sent 4/7.
11/08	Subject of request unclear.	Clarification sought by email - no reply received.
01/12	Information on POB and FOI requested.	Links to "About Oversight Board" and "FOI" sent.
2009		
09/04	Request for list of registered auditors.	Details of ICAS who maintain the register provided
24/04	Details of senior staff.	Details of Paul George, Director of Oversight, provided as only relevant person.
19/05	Specific details of own complaint re ACCA.	Initially request declined but on review reopened as complaint concerned an auditor (albeit, in this instance, in respect of non-audit services provided) • Reply sent 22/7 - no further information provided due to applicable exemptions.
2010		
13/01	Four requests -information on the number of meetings or discussions, organised by non-public sector organisations such as think tanks, attended by the organisation's staff where the discussion of policy development was the purpose of the meeting - and such events hosted by POB.	Confirmed by email that request to be treated as closed – the Professional Oversight Board was not the type of organisation being targeted.
08/02	Four requests - information on payments to suppliers and late payments.	Confirmation received that since the Professional Oversight Board was not a regular purchaser of supplies it was not the type of organisation from which a response was required. Confirmed by email that request to be treated as closed unless further correspondence received.
31/03	Copy of Gift and hospitality register for 2007, 2008 and 2009.	Letter and email sent providing details of the hospitality and gifts in relation to audit and accountancy only (excluding Actuaries) provided to staff of the Professional Oversight Board.
11/06	Does FRC have a research unit?	Email response - no research unit exists within FRC but we may commission external research as and when required.
2011		
15/04	IT related questions for FRC Ltd.	Email response - FRC not subject to FOIA and the Professional Oversight Board has no IT function.
24/07	Details about POB and legal department staff, number of accountants in Oversight Board, business plan and board discipline.	Email response - staff list & organisation chart plus qualifications provided together with FRC business plan, link to Secretary of State reports for the Professional Oversight Board and FRC work plan.

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13/09	Requesting copy of complaint review file - review of ICAEW complaint against requestor.	Cheque returned on 13/9 and reply sent 7/10 confirming we can only provide copies of correspondence with him.
19/10	Analysis of complaints about members and member firms - made to and instigated by the bodies	Information requested not held by the Professional Oversight Board. Other published information which may be of interest sent.
16/11	Communications with other RQB and CCAB about the Companies Act 2006 and AIA	Clarification sought by phone to narrow focus for collating information - confirmed by email on 16 & 17/11.
23/11	Details of policy for handling whistleblowing complaints, communications with us as a prescribed regulator and employment tribunal claims	Confirmation received that since the information sought was more likely to sit with the AADB, and as AADB not designated under the FOIA, no reply to FOIA request is required.
2012		
13/03	Communications with other RQB, RSBs and CCAB about the AIA and internal discussions about the AIA qualification	Relevant extracts from Board papers and minutes sent. Complaint to ICO not upheld: ICO Decision Notice
30/04	Information on conversion of Kingston Smith to an LLP	This information is not held by the Professional Oversight Board - for the purposes of our Key Facts & Trends publication we confirm the current status of firms only.
17/04	Details of requirements to qualify as a UK statutory auditor	Details of RQB & RSBs sent together with note of availability of reciprocal arrangements for overseas qualified.
08/11	Copies of meeting notes and correspondence between FRC and appointed reviewer of AIA qualification.	No additional information provided in response to request.
2013		
28/02	Structure of Legal Department	Request does not fall within the statutory functions covered by the FOIA. On a voluntary basis the positions within the department have been disclosed
23/05	Information on the FRC investigation into Premier Motor Auction's liquidation by PwC	Request does not fall within the statutory functions covered by the FOIA. On a voluntary basis limited information provided on general FRC processes for handling discipline cases.
17/07	Details of disciplinary action taken by the FRC and/or other bodies, if any, against named individuals.	Request does not fall within the statutory functions covered by the FOIA. On a voluntary basis confirmation provided that no action has been taken by the FRC. No information available on action taken by other bodies.
01/08	Details of ET1 forms received by the FRC	Request does not fall within the statutory functions covered by the FOIA. On a voluntary basis we have confirmed that we have received no ET1 forms.
02/08	Costs of investigation into the conduct of KPMG as auditors of British Aerospace/BAE Systems group Plc	Request does not fall within the statutory functions covered by the FOIA.
12/08	Details of FRC responsibilities and its Directors and Officers insurance	Request does not fall within the statutory functions covered by the FOIA. On a voluntary basis we have confirmed that we hold D&O insurance and that we report annually to the Secretary of State.

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19/09	Details of the processes adopted by Professional Discipline for appointing Tribunal chairs and setting terms of reference for the Mayflower and Rover investigations. Details of ethnicity and diversity policy of the FRC together with the number of black people working in the Legal Department.	Request does not fall within the statutory functions covered by the FOIA. On a voluntary basis we have provided a link to the Disciplinary Scheme and a copy of the FRC's Ethnicity and Diversity policy.
19/11	Request for copies of responses to a SORP consultation by the IMA	Request does not fall within the statutory functions covered by the FOIA. On a voluntary basis we sought agreement from the IMA for the responses to be provided by them after publication of the SORP. The Information Commissioner upheld the response of the FRC and his decision was subsequently upheld by the Information Tribunal. These decisions may be found: ICO Decision Notice and Information Tribunal Notice
02/12	Request for progress reports by the Corporate Reporting Review team and its operating procedures.	Request does not fall within the statutory functions covered by the FOIA. On a voluntary basis we have provided links to the CRRT pages on our website.
2014		
31/01	Requests for procedural details of a complaint made to the ICAEW.	Request does not fall within the statutory functions covered by the FOIA as it does not relate to Audit work or Auditors. An internal review of our response upheld this decision.
27/02	Subject of request unclear	Clarification sought by letter - no reply received.
11/03 & 31/03	Requests for details of dealings with various bodies on Scottish independence.	Confirmed that we do not hold any information within the categories detailed to which the Freedom of Information Act applies
	Number of complaints raised with the FRRP in relation to the Business Review section of the Directors Report (CA 2006 417) since 2006.	Request does not fall within the statutory functions covered by the FOIA. On a voluntary basis, link provided to FRC website where the annual report is published which contains details of complaints made.
06/05	What steps were taken by the FRC when it first became aware of the financial crisis at RBS and Lloyds	Request does not fall within the statutory functions covered by the FOIA. No public documents are available.
13/05	Details of contact between the FRC and the IASB between 1 September 2013 – 1 May 2014 in relation to a named individual.	Request does not fall within the statutory functions covered by the FOIA. A specific request under the Data Protection Act has been advised.
12/07	Update on progress of the Accountancy and Disciplinary Board's investigation into the conduct of certain named members of the ICAEW, and of PwC LLP as auditors of RSM Tenon Group plc.	Request does not fall within the statutory functions covered by the FOIA. On a voluntary basis confirmed that an announcement on the outcome of the RSM Tenon investigation will be made in the usual way once the investigation has completed, unless this would not be in the public interest.
01/09	Details of support agreements for Hewlett Packard hardware	Request does not fall within the statutory functions covered by the FOIA.
10/12	List and/or contact details of all members under FRC regulation	Provided a link to the third country auditor register on the FRC website. Other auditors and non-audit professionals do not fall within the scope of the FOIA. Provided a link to the audit register outside of the requirements of the FOIA.

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Date of request	Nature of request	Response
2015		
01/02	Number of FRC Executive staff, non- executive board members and non-executive members of any committees, councils, panels, etc. who have been remunerated in whole or in part through payment to a limited company in the last 3 years.	Confirmed that no executive staff or non-executives who carry out the delegated functions have been remunerated in whole or in part through payment to a limited company in the previous 3 years. Executive staff and non-executives not involved in carrying out the delegated functions do not fall within the scope of the FOIA. Voluntarily provided links to the annual report and FRC website for information on total numbers of executive staff and non-executives.
25/02	List of PLC's reported to be involved in accounting fraud over the last 10 years and list of PLCs investigated by the FRC for the same.	Request does not fall within the statutory functions covered by the FOIA. Voluntarily provided information on the accountancy scheme and past cases and suggested possible sources of the requested information.
16/06	Progress update on the FRC's investigation, and the prospect of an FRC report in relation to Equity Syndicate Management (Syndicate 218), particularly in relation to actuarial (reserving 2007-9) and audit (2007-9 accounts and technical provisions).	Request does not fall within the statutory functions covered by the FOIA. Voluntarily directed requestor to publically available information which may be helpful.
08/09	Details of ET1 (Employment Tribunal) forms received by the FRC 2013-15	Request does not fall within the statutory functions covered by the FOIA. Voluntarily provided details of ET1 forms received.
14/10	Details of IT contracts and current providers	Request does not fall within the statutory functions covered by the FOIA.
01/12	<ol style="list-style-type: none"> 1. Has the Financial Reporting Council considered, investigated, or reported on whether the use of secondees from the top four auditing companies being provided to Banks for nil or minimal fees impact upon the independence of each auditing company when instructed to carry out a regulatory review of the Bank. 2. Has the Financial Reporting Council considered, investigated, or reported on the use of secondees and other corporate work from the top four accounting and auditing firms to Members of the UK Parliament, the Scottish Parliament and the Welsh Assembly creates a position within which the MPs, MEPs and AMs can be influenced in their political work by whims, wishes and desires or corporate aims of the auditing/accounting companies. 3. Has the Financial Reporting Council considered, investigated or reported on whether the offer and acceptance of effectively free work by an accounting and/or auditing firm to a Bank or Banking Group would constitute a bribe being offered and accepted in exchange of the provision or offer of an award of a contract for services at a later date. 4. If the answers to 1, 2 and 3 are no, will the Financial Reporting Council agree to consider this in terms of: (1) the commercial advantages the top 4 accounting/auditing companies create for themselves; and (2) whether this amounts to an offence or offences under the Bribery Act 2010. 	Request does not fall within the statutory functions covered by the FOIA. Voluntarily passed concern to the conduct division for consideration.
04/12	Number of complaints made against the FRC over the past 3 years	Request does not fall within the statutory functions covered by the FOIA. Voluntarily provided links to the relevant sections of the FRC annual report which deals with complains against the FRC for 2015/16 and 2016/17. (Response undeliverable to the e-mail address provided)

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14/12	1. For each of the FRC annual audit inspection reports: (1) total number of audit inspections carried out; (2) number of those audit inspections in FTSE 350 companies; (3) percentage of total in FTSE 350; (4) names of banks and building societies included in Annual Audit Inspection Report. 2. For each of the FRC financial years ended 2015, 2011, 2008 and 2005: (1) total actual expenditure for FRC and number of permanent staff; (2) the % of expenditure associated with audit inspections; (3) the number of full time equivalents associated with the audit inspections; (4) the % of permanent full time staff associated with the audit inspections. 3. For each of the available reporting years or nearest available: (1) the average audit fee for a FTSE 100 company and the average non-audit fee income; (2) the average audit fee for a FTSE 350 company and the average non audit fee income for the year.	Request does not fall within the statutory functions covered by the FOIA. Voluntarily provided links to publically available information which may be helpful to the requestor.
2016		
07/01	Details of current contracts for ICT services.	Request does not fall within the statutory functions covered by the FOIA.
28/01	Number of registered audit firms at 31 December 2015	Request does not fall within the statutory functions covered by the FOIA. Voluntarily provided link to the audit register.
17/02	Number of whistleblowing reports received within the past 5 years, and how many of those were from migrant workers	No whistleblowing reports received in relation to the FRC's delegated functions in the time period that we have complete records for. Provided a link to the FRC's whistleblowing policy.
28/06	Copy of the Joint Disciplinary Scheme's 1995 report into the accountants involved in the Barlow Clowes Affair	Documents destroyed prior to request in accordance with the FRC's document retention policy.
01/07	Details of IT spend	Request does not fall within the statutory functions covered by the FOIA.
05/08	Details and outcomes of audit engagements inspected by the FRC or Professional Oversight Board since 2008.	Request does not fall within the statutory functions covered by the FOIA. Voluntarily provided links to Audit Quality Review and Audit Inspection Unit annual reports 2007/8- 2014/15.
24/10	Contact with the IFRS Foundation, International Accounting Standards Board and IFRS interpretations committee in 2015.	Request does not fall within the statutory functions covered by the FOIA. Voluntarily provided link to the section of the FRC website dealing with Accounting Standards Policy.
02/11	Details of and copies of any documents relating to contact with UK or EU Governments in relation to BREXIT.	Request does not fall within the statutory functions covered by the FOIA.
03/11	1. Details of the budget for oversight of the IFOA and how it is funded; and 2. How many complaints have the FRC Professional Oversight Team upheld against the IFOA over the last year?	Request does not fall within the statutory functions covered by the FOIA. Voluntarily provided link to the FRC Plan and Budget.
14/11	Details of declarations by the secretary of state pursuant to S.1221 Companies Act 2006 that a person qualified to audit accounts under the law of a third country is to be regarded, for the purposes of Chapter 2 to Part 42 of the Companies Act, as holding an approved third country qualification.	Request does not fall within the statutory functions covered by the FOIA. Voluntarily provided information on the FRC's work in relation to third country auditors.
2017		

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Date of request	Nature of request	Response
27/01	Update on the investigation into KPMG in relation to their compliance with ethical standards in connection with the provision of non-audit services during their audit of the financial statements of Ted Baker PLC.	Request does not fall within the statutory functions covered by the FOIA.
08/02	Update on investigation into Deloitte and its audit of RBS before the financial crash, and whether the FRC is investigating the auditors of other banks.	Request does not fall within the statutory functions covered by the FOIA. Voluntarily provided links to the sections of the FRC website relating the past and current cases.
22/02	Information on the FRC Conduct Committee decision in 2013 that there were "no reasonable grounds" to suspect that there may have been misconduct in the auditing of HBOS.	Request does not fall within the statutory functions covered by the FOIA.
27/04	Do commercial banks operate under standard accounting principles?	Request does not fall within the statutory functions covered by the FOIA. Voluntarily provided links to sections of the FRC website relating to the setting of accounting standards.
01/05	<p>Since April 2010:</p> <ol style="list-style-type: none"> 1. How many ET1 claim forms (or excerpts and information related to the claims) for whistleblowing detriment under the Public Interest Disclosure Act has the FRC received from the Employment Tribunal? 2. Please advise if the FRC holds data on the action that he or the organisation took in response to these notifications by the Employment Tribunal. 3. Please give a breakdown of the number of ET1 claim forms (or excerpts and information related to the claims) received by each financial year. 4. Please give a list of the bodies to which these PIDA claims relate, and the number and (if practicable) the nature of ET1s received about each organisation, broken down by financial year. 5. Has the FRC undertaken any analysis of the ET1 intelligence that it has received from Employment Tribunals since April 2010? If so, please disclose all reports and or correspondence that give the details and results of the analysis/ analyses 	<p>To the extent the request does not relate to the FRC's statutory functions, the request is not covered by the FOIA.</p> <p>To the extent that the request does relate to the FRC's statutory functions, we have not been forwarded any ET1 forms by the Employment Tribunal under the Public Interest Disclosure Act since 2010.</p> <p>Voluntarily provided relevant information.</p>
05/05	Details of use of bespoke IT software systems	Request does not fall within the statutory functions covered by the FOIA.

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10/05	<ol style="list-style-type: none"> 1. "Please clarify the FRC's oversight & any other responsibilities regarding the conduct of individuals in the UK working as actuaries for Solvency 2 firms, who are not members of the IFoA and have <u>not</u> gained mutual recognition or affiliate membership with the IFoA? These individuals may instead be members of and/or qualified by actuarial professions outside the UK such as the Society of Actuaries (based in USA), or Indian, Irish, French etc. actuarial societies? 2. Is there any mandatory requirement, by the FRC or otherwise, for members of these foreign actuarial qualifying bodies to secure affiliate membership of the IFoA before carrying out their actuarial work in the UK? 3. Furthermore, what about individuals working as actuaries in the UK, who have lapsed their membership of the Institute and Faculty of Actuaries (or any foreign actuarial society)... are they completely unregulated by the IFoA, FRC...- who would regulate them? 4. Are there any English language minimum requirements required of actuarial or other professionals ultimately regulated by the FRC, for working in the UK Financial Industries? 5. <ol style="list-style-type: none"> a. Can you confirm that the conduct of IFoA Directors, President or Staff are beyond the remit of the FRC? Or would it only apply to those employed individuals who are also members of the Institute. b. For example, if the IFoA were to lose a racial or disability discrimination case in an Employment Tribunal, please confirm whether something like that would/could cause an intervention by the FRC. c. How about qualified actuaries, who are members of the IFoA, who mark exam papers. If the marking by them was shown to be of poor or inconsistent standard, would this be in the FRC's remit? 6. Do the FRC consider the Legislative and Regulatory Reform Act 2006 as applying (i) to the IFoA, and (ii) to the FRC, with regards to your oversight of the IFoA? Please explain your position with reference to the Act. 7. In the Memorandum of Understanding it states you oversee the regulatory activities of the IFoA, specifically it mentions on page 1, footnote 1, "...administering the educational system..." Are you stating that who the IFoA: (i) admits into the profession, and/or (ii) confers qualifications onto is, or is not, a regulatory activity?" 	<p>Request does not fall within the statutory functions covered by the FOIA. Voluntarily provided information and directed the requestor to resources they may find helpful.</p>
05/06	<p>Minutes of the meeting where the FRC decided not to continue investigating PWC over alleged irregularities in its auditing of Tesco's financial records</p>	<p>Request does not fall within the statutory functions covered by the FOIA.</p>

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11/09	Disclosure of all emails, letters and other communication between Glencore and the FRC, as well as any minutes of meetings held with Glencore representatives, since January 2016.	Request does not fall within the statutory functions covered by the FOIA.
11/09	<ol style="list-style-type: none"> 1. Any references to the FRC's status or classification in the FRC's board minutes since 2014. 2. Given the importance of the FRC's position as a so-called enforcer, why was no more detailed discussion of the ONS's review made public? 3. "FRC Classification 5.3 Ms McArthur reported that following Board consideration at its February meeting and further discussions with BEIS a draft report confirming the BEIS view, agreed with HMT, had been issued. Please supply a copy of this draft report. 4. The view confirmed that the FRC could not be classified as a Public Non-Financial Corporation. The Board noted that, having sought input from external solicitors, there is no scope to challenge the current classification or to seek reclassification and consequently considered accepting the 2014 decision. Why would the FRC prefer this classification? 5. Please clarify precisely when the FRC became aware of the ONS's classification of the FRC as a public body? 6. How did the FRC manage the obvious conflicts of interest during these discussions, i.e. the conflict between private-sector business interests of board members and those of the wider public? 7. From the June 2016 minutes: "Ms Vegro introduced the paper." Please provide this paper 	Request does not fall within the statutory functions covered by the FOIA. Voluntarily provided links to resources on the FRC website and directed requester to another site they may find useful.
20/09	<ol style="list-style-type: none"> 1. <ol style="list-style-type: none"> a) Names of the "independent and experienced lawyers and audit professionals" the FRC obtained expert advice from as part of its investigation into the conduct of KPMG's audit of HBOS for the year ended 2007; and b) Copies of the advice obtained; 2. How many investigations the FRC's conduct committee has launched in the past five calendar years, including 2017 to date, detailing: <ol style="list-style-type: none"> a) the name of the firm/company investigated; b) the date the investigation started; c) the outcome of the investigation, i.e. whether it was closed or referred to tribunal; d) the date of that outcome; 3. All correspondence and submissions from KPMG regarding the FRC's investigation into the conduct of KPMG's audit of HBOS for the year ended 31 December 2017. 	Request does not fall within the statutory functions covered by the FOIA. Voluntarily provided links to sections of the FRC website relating to past and current cases.

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25/09	<ol style="list-style-type: none"> 1. A copy of all correspondence since the year 2000 between The FRC and Lebara Group or its subsidiary companies. 2. A copy of all correspondence since the year 2000 between The FRC and the company's founders: Ratheesan Yoganathan, Rasiah Ranjith Leon and Baskaran Kandiah. 3. A copy of all records, including minutes and briefings relating to any meetings or other formal contact which has taken place between The FRC and Lebara Group or its subsidiary companies since the year 2000. 4. A copy of all records, including minutes and briefings relating to any meetings or other formal contact which has taken place between The FRC and any of Lebara's founders (Ratheesan Yoganathan, Rasiah Ranjith Leon and Baskaran Kandiah) since the year 2000. 5. A copy of all financial information held on Lebara Group and/or its subsidiaries dating from the year 2000 until present. 6. A copy of all financial information held on any of Lebara's founders (Ratheesan Yoganathan, Rasiah Ranjith Leon and Baskaran Kandiah) dating from the year 2000 until present. 7. A copy of all records relating to any complaints received and/or investigations conducted which relate to Lebara Group and/or its subsidiaries. 8. A copy of all records relating to any complaints received and/or investigations conducted which relate to any of Lebara's founders (Ratheesan Yoganathan, Rasiah Ranjith Leon and Baskaran Kandiah). 	Following reasonable internal enquiries, we do not appear to hold the information sought in relation to our delegated functions or otherwise
02/10	<ol style="list-style-type: none"> 1. The value and number of fines handed out by the FRC to individuals over the past four years (2013/14, 2014/15, 2015/16, 2016/17); and for this information to be broken down by year, with the year-end March 31st. 2. The value and number of fines handed out by the FRC to companies over the past four years (2013/14, 2014/15, 2015/16, 2016/17); and for this information to be broken down by year, with the year-end March 31st. 	Request does not fall within the statutory functions covered by the FOIA. Voluntarily provided links to sections of the FRC website relating to past cases and their fines.

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22/12	<p>1. How many secondees the FRC currently has working at the FRC from accountancy firms, detailing:</p> <ul style="list-style-type: none"> a) the name of the firm each secondee has been seconded to the FRC from; b) the total number of secondees at the FRC from each firm. <p>2. how many secondees from the FRC are currently working at accounting firms, detailing:</p> <ul style="list-style-type: none"> a) the name of the firm each FRC secondee is seconded at; b) the total number of FRC secondees at each firm. 	<p>In respect of the FRC'S delegated functions, there are (and have been) no secondees from accounting firms working at the FRC, nor FRC secondees to accounting firms.</p> <p>To the extent the request does not relate to the FRC's statutory functions, the request is not covered by the FOIA.</p>
27/12	<p>All emails, meeting notes, letters and other relevant communications regarding the reporting of investment performance that took place following [my] original complaint dated 28th March 2017 between:</p> <ul style="list-style-type: none"> a) the FRC and the FCA, and b) [between] the FRC and any of the UK quoted fund management companies named within [my] original letter (Schroders, Aberdeen, Standard Life, Henderson, Jupiter and Ashmore). 	<p>Request does not fall within the statutory functions covered by the FOIA. Voluntarily provided links to sections of the FRC website about FRC complaint handling.</p>
2018		
20/01	<p>Evidence of FRC sanctions against company auditors over the last two years</p>	<p>Request does not fall within the statutory functions covered by the FOIA. Voluntarily provided links to sections of the FRC website relating to past and current cases, including information on fines.</p>
06/02	<ol style="list-style-type: none"> 1. All sections and information of the May 2016 review of KPMG's audits which relate to its audit of Carillion, including all recommendations for improvement made by the FRC; 2. Indicate if the Carillion audit required limited, much more or significant improvement; 3. All information and communications between Carillion and Carillion's audit committee and the FRC. 	<p>Request does not fall within the statutory functions covered by the FOIA. Voluntarily provided links to sections of the FRC website which the requestor may find useful.</p>
18/02	<p>Marketing email for web design.</p>	<p>Not considered a request under the FOIA, as such a formal response was not provided under the FOIA.</p>
14/02	<p>Whether further Opinions or reviews have been obtained or made on [the subject of] International Accounting Standards and the True and Fair View since that dated 8th October 2013 of Martin Moore QC.</p>	<p>Request does not fall within the statutory functions covered by the FOIA. Voluntarily provided links to a section of the FRC website which the requestor may find useful.</p>

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18/03	<ol style="list-style-type: none"> 1. The number of applications received by your organisation to use sensitive words in calendar year 2017; 2. The number of applications received by your organisation to use sensitive words in calendar year 2017 that were subsequently approved; 3. The names of each of the proposed businesses that applied to your organisation to use sensitive words in calendar year 2017; 4. The names of each of the proposed businesses that applied to your organisation to use sensitive words in calendar year 2017 that were subsequently approved; <p>All correspondence relating to the applications received by your organisation to use sensitive words in calendar year 2017 that were not approved.</p>	Request does not fall within the statutory functions covered by the FOIA. Voluntarily provided information and directed the requestor to an online resource they may find helpful.
17/04 23/04 24/04 26/04	<ol style="list-style-type: none"> 1. Information about the cost of the legal letter sent to the journalist Stephen Bouvier in respect of his decision to post a publicly available Form 288 (Change of Secretary's Details) on Twitter. (Request 1) 2. Information as you have about the process that your general counsel and others involved in the decision went through in order to authorise the instructing of Reed Smith solicitors to send a legal letter to the journalist Stephen Bouvier. This request is a request for information such as emails documents, and any other such instruments showing the process of authorisation and clearance to instruct Reed Smith. (Request 2) 3. Information about how Field Fisher Waterhouse came to be instructed by the FRC on legal advice matters. In particular, I would like information about the tendering process and any competing bids for the work. This is a request for original documents to be delivered unredacted in electronic form by email. (Request 3) 4. The summary referred to in Item 7.1 of your minutes: https://protect-eu.mimecast.com/s/ErEMCvoZ3fROZkFQg9RN. The information is described in these terms: "Anne McArthur was asked to provide a detailed summary of the period in question." This is a request for original documents to be delivered unredacted in electronic form by email. (Request 4) 	Requests do not fall within the statutory functions covered by the FOIA.
18/04	<p>Details of gifts and hospitality received by FRC board members, executive committee members and senior managers (defined on the same criteria as used in your annual report) for each of the years 2015/16, 2016/17 and 2017/18. For each recipient I would expect the details to include where available:</p> <ol style="list-style-type: none"> i. the nature of the gift or hospitality, ii. the venue at which it was provided, iii. the individual or organisation providing it, and iv. the approximate value. 	Requests do not fall within the statutory functions covered by the FOIA. Voluntarily informed requester that the FRC intends to publish a hospitality register on the FRC website in coming months.

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18/05	The release, under the Freedom of Information Act 2000, [of] any and all correspondence between the FRC and the Department for Business, Energy and Industrial Strategy - and any precursor organisations - regarding requiring companies to send governance reports to the FRC.	Request does not fall within the statutory functions covered by the FOIA. Voluntarily provided links to FRC publications and sections of the website that the requestor may find useful.
30/05	<ul style="list-style-type: none"> a) the number of complaints and requests for investigations that the FRC has received from the Recognised Supervisory Bodies (RSBs), other organisations and individuals about the conduct of PwC, Deloitte, EY, KPMG, Grant Thornton and BDO; b) the number of such requests rejected by the FRC; c) the number referred by the FRC to other professional or regulatory bodies; d) the number of instances where the FRC advised the complainant to refer the matter to another RSB or regulator e) the number where the FRC subsequently sought to discover the action taken by the bodies referred in c) and d) above 	Request does not fall within the statutory functions covered by the FOIA. Voluntarily provided links to FRC publications and sections of the FRC website which the requestor may find useful.
10/06 18/06	<p>(Request 1)</p> <ul style="list-style-type: none"> 1. correspondence, minutes of meetings and any other documentation or notes regarding the Equality and Human Rights Commission investigation of the IFoA of 2012; 2. correspondence, minutes of meetings and any other documentation or notes between FRC and IFoA regarding all my complaints since 2012; 3. correspondence, minutes of meetings and any other documentation or notes relating to the FRC's decision to impose a quarterly response policy onto me. <p>(Request 2)</p> <ul style="list-style-type: none"> 4. Disclosure of the FRC's log of complaints received against the Institute and Faculty of Actuaries since 2012. Also, ideally a log of what action, if any, the FRC took in respect of these complaint. 	Requests do not fall within the statutory functions covered by the FOIA. Voluntarily provided links to sections of the FRC website relating to the FRC's enforcement activities, which the requestor may find useful.
15/06	<p>All correspondence with the IFoA with regards to:</p> <ul style="list-style-type: none"> a) curriculum 2019 b) the complaints which [you] have been making c) chartered actuary qualification d) complaints received 	Request do not fall within the statutory functions covered by the FOIA. Voluntarily provided a link to the FRC Annual Report.

DISCLOSURE LOG - FOIA Requests

Date of request	Nature of request	Response
21/06	<p>a) PWC b) Deloitte c) Ernst & Young d) KPMG e) Grant Thornton f) BDO</p> <p>I would be grateful if you could answer each of the below questions in detail for each company listed above.</p> <ol style="list-style-type: none"> 1. How many investigations have been carried out into the company and or individuals working at the company during the past 5 years, specifically relating to their audit work? 2. Of the investigations carried out into the above company, how many have been closed and what were the conclusions of the investigations, including any restrictions, punitive measures imposed, undertakings by the companies, legal action or fines imposed? 3. Of the investigations carried out into the above company, are there any still in progress, incomplete or similar? 4. Are there any monitoring processes in place for the company that has been investigated and what are those monitoring processes? Who reviews the monitoring processes and how often? How long will those monitoring processes be in place for? 5. How many complaints have been received about the company during the last 5 years? 6. What powers does the FRC have to ban or temporarily suspend a company or individual at that company from carrying out auditing work in light of failings from investigations or legal action taken against that company for persistent failings? 	<p>Request does not fall within the statutory functions covered by the FOIA. Voluntarily provided various links to sections of the FRC website relating to FRC enforcement activities.</p>
26/06	<ol style="list-style-type: none"> 1. What certification does individual directors require to operate as a CEO of a lender / bank. 2. What insurance does the CEO of a bank/lender require. 3. What policy do you follow to revoke the licence or certification of a bank to cease their trading. 	<p>No formal response issued on the basis that request does not fall within the FRC's remit. Voluntarily provided contact details for the FCA and PRA.</p>
03/09	<ol style="list-style-type: none"> 1. I would be grateful for a table showing the fines levied upon firms, accountants and auditors for each of the years from 2004 to 2016 and the amounts passed to recognised supervisory bodies and/or any other body for each of those years. 2. The fines levied since the introduction of the Statutory Auditors and Third Country Auditors Regulations 2016 and the amounts passed to any named body for each of the years since 2016. 	<p>Request does not fall within the statutory functions covered by the FOIA. Voluntarily provided various links to sections of the FRC website relating to FRC.</p>

DISCLOSURE LOG - FOIA Requests

Date of request	Nature of request	Response
03/10	<p>1. Please can you tell me how many audits of FTSE 100 companies audited by (a) KPMG; (b) Ernst & Young (c) Deloitte & Touche; (d) PricewaterhouseCoopers; have been found by the FRC to be in need of more than limited improvement for the financial years:</p> <ul style="list-style-type: none"> a. 2014-15 b. 2015-16 c. 2016-17 d. 2017-18 <p>Note – please can you provide a figure of the total number of audits conducted by each of these companies in those financial years or alternatively a figure that represents the percentage of audits that were found to be in need of more than limited improvement conducted by each company in the above financial years.</p>	Request does not fall within the statutory functions covered by the FOIA. Voluntarily provided links to pages of the FRC website relating to audit and to certain FRC publications relevant to the request.
12/10	<p>1. Please provide the total costs to date for the taxpayer for the internal and external solicitors who have been deployed in respect of a complaint made by the requestor.</p>	Request does not fall within the statutory functions covered by the FOIA.
12/10	<p>1. How many letters of resignation has the FRC received from auditors who resign from their position as auditor of a public interest company. If you have a breakdown of why these letters of resignation were submitted, using internal categorisations, can you also send this.</p> <p>Please provide the data for each of the last five years with a year-end 31st March or whichever year-end is most convenient. If you cannot provide data for each of the last five years, then please provide data for each of the last three years. If that is not possible, then please data for each of the most recent two years</p>	Following discussion with requestor as to what could be provided within the costs limit, we provided details of the numbers of resignation letters received from auditors in relation to FTSE 350 companies during each of the 2018, 2017 and 2016 calendar years together with a breakdown of the reasons for the resignations.
29/10	<p>1. I would like to request a list of investigations carried out by the FRC. Could you please include:</p> <ul style="list-style-type: none"> a. All investigations that have been initiated from 2003 b. For each investigation could you name the company / individual under investigation c. For each investigation could you state the date that the investigation was started and the date that it was closed (if it has been closed) d. Could you please state the total cost of each investigation (if the investigation is not completed could you just put costs to date) e. Could all the information be as up to date as possible 	Sought clarification of the types of investigation covered by the request. No response received to date.
29/10	<p>1. I would like to request a list of the number of complaints made about auditors and financial services companies to the FRC that lie within the scope of FOIA. Could you please include:</p> <ul style="list-style-type: none"> a. All complaints that have been made from 2003 b. For each complaint could you name the company / individual that is the subject of the complaint c. For each complaint could you please state the action taken by the FRC d. Could all the information be as up to date as possible 	<p>Confirmed that no such complaints have been received to date in relation to the FRC's statutory functions that are within the scope of FOIA.</p> <p>To the extent that complaints relate to the FRC's other functions, the request does not fall within the scope of the FRC's FOIA obligations.</p>

DISCLOSURE LOG - FOIA Requests

Date of request	Nature of request	Response
31/10	1. Please disclose all contracts/work undertaken by either PWC, EY, Deloitte or KPMG for the FRC over the past three financial or annual years, detailing: <ol style="list-style-type: none"> a brief description of the contract/work the value of the contract/work the duration (ie dates to and from) how many other firms tendered for the contract/work 	Confirmed there have been no such contracts / works undertaken during the relevant period in respect of the FRC's statutory functions that are within the scope of FOIA. To the extent that contracts / work relate to other functions, the request does not fall within the scope of the FRC's FOIA obligations.
01/11	1. I would like to know the number of qualified audits the FRC is notified of. Please provide the data for each of the last five years with a year-end 30th September or whichever year-end is most convenient. If you cannot provide data for each of the last five years, then please provide data for the last three years. Please note that we would like the numbers by individual years rather than all the years added together.	Confirmed that there is no requirement for the FRC to be notified of a qualified report.
02/11	1. I would like to request a list of referrals to the FRC's Conduct Committee to decide if the case should be investigated. Could you please include: <ol style="list-style-type: none"> All referrals from 2003 For each referral could you name the company / individual under investigation For each referral could you state the date it was referred to the Conduct Committee Could all the information be as up to date as possible 	With regard to the FRC's statutory functions that are within the scope of FOIA – explanation provided of the Conduct Committee's role to clarify that it does not decide whether cases should be investigated. Explanation also provided of the Conduct Committee's role in relation to other FRC functions but requested information not provided as it does not fall within the scope of the FRC's FOIA obligations.
06/11	1. How many lawyers were working on a temporary (agency) basis at the organisation on Monday 3rd September 2018? 2. What was the total spend by your organisation on temporary (agency) legal professionals during the financial year 1/4/16 to 31/3/17.	Request does not fall within the statutory functions covered by the FOIA.. Voluntarily provided links to publicly available information regarding spending on legal and other professional fees.
26/11	1. Please disclose any risk assessment or internal report compiled into the FRC's capability to increase the number of investigations it conducts. 2. Please also disclose whether the investigations budget has been increased. If so, from what to what and over what time period.	Sought clarification of the types of investigation covered by the request. No response received to date.
11/12	1. In recent minutes from an FRC board meeting this year it was noted: "It was agreed that a clarification note would be circulated in response to the queries raised with the objective of publishing the Gifts & Hospitality Register in October." Please disclose a copy of the clarification note.	Request does not fall within the statutory functions covered by the FOIA. Voluntarily provided links to publicly available information regarding the Gifts and Hospitality Register.
31/12	1. The number of ISA sales in Sterling (£) recorded in submissions by FCA regulated firms made to Gabriel. 2. The number of ISA sales for each of the above years in £ broken down by location, using two letter postcodes Please provide the data for each of the last five years with a year-end 31st December.	Explained that Gabriel is an FCA rather than an FRC system and explained how the requestor could submit their request to the FCA.
2019		

DISCLOSURE LOG - FOIA Requests

Date of request	Nature of request	Response
04/01	<ol style="list-style-type: none"> 1. Local Area Network <ol style="list-style-type: none"> a) What Manufacturer is your LAN Network? b) What date does your support contract come up for renewal on the LAN Network? c) What is the current cost of the LAN Network Support? d) Which company is the support contract with? 2. Wireless Network <ol style="list-style-type: none"> a) Do you have Wireless for staff or the public? b) What manufacturer is your Wireless Network c) When was the wireless installed? d) What is the current cost of the Wireless Support? e) Which company is the support contract with? 3. Phone System <ol style="list-style-type: none"> a) What Manufacturer is your phone system? b) When date does your support contract come up for renewal on the Phone System? c) What is the current cost of the phone system Support? d) Which Company is the support Contract with? 4. Storage (SAN) <ol style="list-style-type: none"> a) What Manufacturer of SAN are you using? b) When was the SAN purchased? c) How Many Virtual Servers are you running? 4. Data Centre <ol style="list-style-type: none"> a) Do you use offsite/Third Party Data Centres? b) What Services and how big are the offsite facilities? c) When are the contracts due for renewal? 6. Cloud Services <ol style="list-style-type: none"> a) Do you use third Party Cloud services? b) What services are used and what size are these? When are the contracts due for renewal? 7. Contacts <ol style="list-style-type: none"> a) Who is responsible for ICT in the organisation and what are their contact details? b) Who is responsible for ICT Infrastructure in the organisation and what are their contact details? c) Who is responsible for ICT Purchasing in the organisation and what are their contact details? 	<p>Request does not fall within the statutory functions covered by the FOIA.</p> <p>Voluntarily provided link to our Strategy, Budget and Public Levies document containing details of our 2017/2018 and 2018/2019 budget and figures regarding our IT and website expenditure.</p>
20/01	<ol style="list-style-type: none"> 1. The number of employees of the board under 16 years of age. 2. The number of employees of the board between 16 - 18 years of age. 3. The number of employees of the board over 18 years of age. 	<p>Request does not fall within the statutory functions covered by the FOIA.</p> <p>Voluntarily confirmed that all FRC Board members are over 18 years of age (providing links to relevant pages of FRC and Companies House websites) and that we do not currently employ any individuals under 18 years of age.</p>
05/02	<p>Tribunal Panel members:</p> <ol style="list-style-type: none"> 1. Do you pay your members? 2. What you pay Members who are members of the profession and Members who are not members of the profession? 3. What is this fee designed to cover? 4. Do you pay the chair a different amount and if so what? 5. Do you pay for cancelled sittings and if so what is the rate and how does it work? 6. Do you pay a different rate for part-days/ 7. Do Members receive expenses in addition to their rate?" 	<p>Request does not fall within the statutory functions covered by the FOIA.</p> <p>Voluntarily provided a link to the Tribunal and Appeal Panel Terms of Appointment and the FRC Tribunal Panel Members Fees and Expenses Policy.</p>

DISCLOSURE LOG - FOIA Requests

Date of request	Nature of request	Response
07/02	1. It has been reported in The Times that the FRC approved the quality of the audit of the accounts of Patisserie Holdings Plc for the year ended 30 September 2017. This was part of a random sample of businesses whose audits the FRC inspected in spring 2018. Please could you publish the FRC's full inspection report or summary of findings from the inspection.'	Request does not fall within the statutory functions covered by the FOIA. Voluntarily confirmed that a review of Grant Thornton UK LLP's audit of the September 2017 accounts of Patisserie Holdings Plc was carried out and a link was provided to the FRC news report confirming an announcement that investigation had commenced. We also provided links to the work of the Audit Quality Review team, a list of all the 2018/2019 reviews and audit specific reports.
16/02	1. Did FRC discuss this matter with IFoA Education Director (y/n) or anyone else at IFoA? If so, please disclose further details- correspondence, minutes of meetings etc. 2. Please provide details how FRC came to this assessment that the IFoA recognition of Spanish qualification was adequate? 3. Why was I not informed that FRC considered the IFoA recognition of Spanish qualification was adequate? 4. Did this assessment by FRC rely on any discussions or correspondence with IFoA? 5. Did FRC have regard to mapping documents of how IFoA & continental associations map to the AAE syllabus to make this assessment? 6. Please disclose further details of this detailed discussion and who was involved in it. Specifically, was this an internal FRC discussion or did this discussion include anyone from IFoA? 7. Why was I informed this matter was not in FRC's remit when previous emails showed you had made an assessment of IFoAs recognition of the Spanish qualification & had plans to take this up with IFoA Director of Education? 8. Did the FRC check with IFoA whether they approved of FRC's response to me of 18 January 2017 10:27 sent by Susan Currie?	Request does not fall within the statutory functions covered by the FOIA.
18/03	1. We are aware that since July 2018 you have been investigating a) KPMG's audit work on Conviviality plc and b) the quality of the work and accounts reporting of any ICAEW qualified employees of Conviviality plc. 2. If you have had any exchange of information with the relevant lending banks and administrators, we should also require copies of this correspondence. 3. We should be obliged if you could release copies of your reports and potentially stakeholder legally pertinent information held to date on the above to Pareto Retail Ltd immediately.	Request does not fall within the statutory functions covered by the FOIA.

DISCLOSURE LOG - FOIA Requests

Date of request	Nature of request	Response
22/03	<p>Please provide a copy of your agency's information asset register, listing all databases that your agency maintains.</p> <p>Request subsequently refined to seek the main operational databases used by relevant teams in relation to their performance of their delegated functions.</p>	<p>We provided the operational databases used by our Audit Quality Review Team (Pentana, Retain Resource Planning System and Retain Time), our Professional Oversight Team (Pentana Vision, Third Country Auditors Database, Register of Third Country Auditors, Auditor Resignation database, Retain Wallchart, Microsoft and POT Workplan) and the Governance and Legal team (Excel).</p>
4/04	<p>1. How many members of staff the FRC has as of today's date (4 April 2019)</p> <p>2. How many of these members of staff have formerly worked for a) KPMG, b) PwC, c) EY/ Ernst and Young or d) Deloitte. Please also provide a total figure for the number of people that have worked for any of these firms (in order to avoid double counting).</p>	<p>Request does not fall fully within the statutory functions covered by the FOIA. We provided information relating to staff who carried out delegated functions.</p> <p>There were thirty two (32) members of FRC staff (ranging, in terms of seniority, from administrator level staff to director level staff) carrying out the delegated functions. Of those thirty two (32) members of staff, 16 have previously worked for KPMG, PwC, EY/Ernst and Young or Deloitte (either in the UK or overseas).</p>
10/04	<p>1. Please disclose documentation stating where in your policies and procedures the "quarterly response policy" can be found?</p> <p>2. Please state how many people since October 2016 has the FRC imposed a "quarterly response policy" onto?</p> <p>3. How many members of the Institute and Faculty of Actuaries (IFoA) has the FRC imposed a "quarterly response policy" onto?</p> <p>4. Please disclose any minutes of meetings, emails, notes, documents FRC has had with the IFoA or anyone representing them with regards to implementing this "quarterly response policy" on IFoA members?</p> <p>5. Please confirm whether FRC's General Counsel Anne McArthur was involved / authorised the imposition of a "quarterly response policy" onto members of the IFoA or others.</p> <p>6. Please confirm whether FRC's CEO Stephen Hadrill was involved / authorised the imposition of a "quarterly response policy" onto members of the IFoA or others.</p>	<p>Request does not fall within the statutory functions covered by the FOIA.</p> <p>Voluntarily confirmed that:</p> <ol style="list-style-type: none"> 1. there is no documented policy or procedure relating to the FRC's quarterly response policy. Dealing with queries from particular individuals or organisations on a quarterly basis is an approach we may implement where we consider this is appropriate in light of the volume and/or nature of correspondence we receive. 2. To date, we have implemented this policy twice. 3. We do not consider it would be appropriate to disclose any information in relation to the other individual or organisation in respect of whom this policy has been implemented. 4. To the extent that any documents or correspondence may exist regarding discussions that may have taken place between the FRC and the IFoA in connection with our decision to implement this policy in relation to yourself – we have already provided you with all information to which you are entitled under data protection legislation. 5 and 6. The decision to implement the quarterly response policy in relation to yourself was taken by the FRC's Oversight Team with whom you have been in regular correspondence. The FRC Chief Executive and General Counsel were both aware of, and endorsed, this decision

DISCLOSURE LOG - FOIA Requests

Date of request	Nature of request	Response
18/04	<ol style="list-style-type: none"> 1. How many emails have been sent to Rio Tinto (any member of its group) since October 2018 from the FRC? What are the dates of these? 2. How many emails has the FRC received from Rio Tinto since October 2018? What are the dates of these? What are the dates of these? 3. How many letters has the FRC sent Rio Tinto since October 2018? What are the dates of these? What are the dates of these? 4. How many meetings, and how long did those meetings last, have taken place between the FRC and representatives of Rio Tinto? What are the dates of these? 5. Please may you provide redacted versions (subject to containing the sensitive information you may feel you do not want to disclose) of the minutes of these meetings and the contents of any communications (emails or letters)? 6. Do you have any cases open with regards to the accounts of Rio Tinto or any of its subsidiaries? What is the nature of those cases? 	Request does not fall within the statutory functions covered by the FOIA.
20/05	<ol style="list-style-type: none"> 1. Do you currently utilise a managed print contract? 2. If so, is it under a framework and what is that framework? 3. Can you name the current incumbent supplier? 4. When does the contract start and finish? 5. What is the annual expenditure under this contract? 6. Who is the key sponsor of this contract and what are their contact details? 7. For print jobs that fall under the £60,000 OJEU threshold, are these sent to the managed print provider (if in place) or to other print providers? 8. Please can you confirm who places print orders and their name/s and contact details? 9. If you have a managed print contract in place, what was the total value of orders placed outside of this agreement? 	Request does not fall within the statutory functions covered by the FOIA. Voluntarily confirmed that the FRC does not currently use a Managed Print Service for the performance of any of its delegated functions.
31/05	<ul style="list-style-type: none"> - How much has the Financial Reporting Council spent on Brexit preparations and related activities from June 2016 to March 29 2019? Could you please provide a monthly breakdown as well as a breakdown of the nature of the spending. - How much has the Financial Reporting Council spent on Brexit preparations and related activities from March 29 2019 to date? Could you please provide a monthly breakdown as well as a breakdown of the nature of the spending. - Minutes of meetings, memos, correspondence and/or other documents related to how much money the Financial Reporting Council has spent on Brexit preparations and related activities from June 2016 to March 29 2019. - Minutes of meetings, memos, correspondence and/or other documents related to how much money the Financial Reporting Council has spent on Brexit extension preparations and related activities from March 29 2019 to date. 	In relation to our delegated activities to date, we have funded our EU exit preparation work through existing resources save for disbursements in relation to research commissioned of £3,000. We do not have a monthly breakdown of this expenditure.
11/07	I would like to make an FOI request on the topic of the resignation of the recent resignation of [Named Individual]	Request does not fall within the statutory functions covered by the FOIA.

DISCLOSURE LOG - FOIA Requests

Date of request	Nature of request	Response
30/07	<p>How much did the FRC spend on legal fees from January 1 2014 to December 31 2016? Could you please provide a month-by-month breakdown.</p> <p>How much did the FRC spend on legal fees from January 1 2017 to date?</p> <p>Which law firms did the FRC work with over these two periods? Could you please provide a breakdown of how much each firm received for their services?</p>	<p>No external legal spend was incurred in these periods in relation to our delegated functions.</p> <p>Voluntarily we identified information recently published about our expenditure on legal and other professional fees, including law firms engaged between 2010 and 2017. See our response to parliamentary questions here.</p>
1/08	<p>The number of company directors who have been interviewed as part of investigations into wrongdoing by their company</p>	<p>Request does not fall within the statutory functions covered by the FOIA.</p>
5/08	<p>Please could you send me a list of the names of enforcement officers and lawyers currently employed by the FRC who have recused themselves from investigations or cases into accounting firms or individual accountants during their tenure at the FRC.</p> <p>Please outline which investigations or enforcement actions they have recused themselves from and the reason given for their recusal.</p>	<p>Request does not fall within the statutory functions covered by the FOIA.</p> <p>Voluntarily, we explained that we apply a strict conflicts policy across the FRC including within our Enforcement division. At the outset of all investigations, we require individuals to consider if there are any reasons why it would be (or could be perceived to be) inappropriate for them to be involved in an investigation, considering the subjects, and other parties which to their knowledge, may be relevant to the investigation. Such decisions are recorded and reviewed on an ongoing basis.</p>
6/08	<p>Could I please ask the following questions relating to your software systems:</p> <p>Finance system:</p> <ul style="list-style-type: none"> • Who is your current provider? • When does the contract expire, and do you have extension options? • What is the value of the contract? • What modules do you use e.g. general ledger? • What is your budget? • When did the contract start? <p>Procurement system:</p> <ul style="list-style-type: none"> • Who is your current provider? • When does the contract expire, and do you have extension options? • What is the value of the contract? • What is your budget? • When did the contract start? <p>Invoicing:</p> <ul style="list-style-type: none"> • What is your current invoice process? • Do you have an electronic invoicing system in place? • If so, when does this expire and is there extension options? • Who is the current provider? • What is the value of the contract? • What is your annual paper usage? 	<p>Request does not fall within the statutory functions covered by the FOIA.</p> <p>Voluntarily, we provided the following information:</p> <p>Finance system:</p> <ul style="list-style-type: none"> • Who is your current provider? Acuity Solutions • When does the contract expire, and do you have extension options? We have a renewable contract. • What modules do you use e.g. general ledger? General Ledger and Project Accounting • When did the contract start? 2015 <p>Invoicing:</p> <ul style="list-style-type: none"> • What is your current invoice process? Sage is used to create invoices. • Do you have an electronic invoicing system in place? Yes, Sage. • If so, when does this expire and is there extension options? We have a renewable contract – see above • Who is the current provider? Acuity Solutions – see above • What is your annual paper usage? We generate roughly 200 invoices annually. We handle procurement in-house.
8/08	<p>Is it correct that a retired accountant, not in practice and now not having a practice certificate, can still add the letters "FCA" after his name in correspondence?</p>	<p>Not a valid request under the FOIA. Referred to the relevant business area.</p>

DISCLOSURE LOG - FOIA Requests

Date of request	Nature of request	Response
22/08	The number of reports or complaints (or however the FRC phrases this) made to the FRC about sexual misconduct. If it is possible to separate out, also the number of reports made to the FRC about sexual discrimination. If this is not possible, please just supply the data for the above point. I would also like the data broken down by quarter for the last five years, using the most recent quarter end date that is possible.	Request does not fall within the statutory functions covered by the FOIA. Voluntarily we identified the following links, which relate to the work we are doing to address the gender pay-gap and promote gender diversity on our Board. https://www.frc.org.uk/about-the-frc/gender-pay-gap https://www.frc.org.uk/about-the-frc/women-in-finance-charter https://www.frc.org.uk/getattachment/a1a81a66-f0cf-40ff-8d27-6bcf10444474/Board-Diversity-Policy-Updated-5-July-2017.pdf The FRC also reports on gender equality and diversity more generally, for example, in its Annual Review of Corporate Governance and Reporting (page 28 of https://www.frc.org.uk/getattachment/f70e56b9-7daf-4248-a1ae-a46bad67c85e/Annual-Review-of-CG-R-241018.pdf) and in its report on listed companies' diversity reporting under the UK Corporate Governance Code (https://www.frc.org.uk/getattachment/62202e7d-064c-4026-bd19-f9ac9591fe19/Board-Diversity-Reporting-September-2018.pdf).
29/08	Total number of staff Total number of SCS1 finance staff Department structure Total number of agency workers/contractors (please include those on fixed term contract but not internal secondment) Frameworks used to procure interim staff in this area	Request does not fall within the statutory functions covered by the FOIA.
9/09	the 2017-2019 figures for law firm spend, continuing on from the information provided in this written question answered by Lord Henley? https://www.parliament.uk/business/publications/written-questions-answersstatements/written-question/Lords/2018-04-23/HL7149/	Request does not fall within the statutory functions covered by the FOIA. Voluntarily we noted that the FRC's annual expenditure on legal and professional costs is set out in our Annual Reports. In relation to the period 2017 – 2019 specifically, these figures are set out on page 64 ("Operating Expenses") of our most recent Annual Report. In particular, the FRC spent the following on legal and other professional costs as follows: 2017/18 - £1,122 K 2018/19 - £986 K
16/09	For each of the four Recognised Supervisory Bodies mentioned above, please provide me with the following information for the period from January 2007 to August 2019: • The number of complaints brought against members of those bodies • The type of complaint brought • The number of complaints that were not pursued further • The type of complaints that were not pursued further • The number of complaints upheld and pursued • The type of complaints upheld and pursued • The type of sanction in each case	Request does not fall within the statutory functions covered by the FOIA. Voluntarily, we noted that some of the information sought could be found in the FRC's most recent Annual Report (https://www.frc.org.uk/getattachment/4f46c7dd-f0b7-43d6-96c9-c52136281a18/FRC-Annual-Report-and-Financial-Statements-2018.pdf0), in particular, paragraphs 1.2 and 1.16-1.20.
16/09	the information contained in correspondence between (1) Win Bischoff and (2) Mr Pearse Doherty TD between 1 July 2014 and 30 June 2015".	Request does not fall within the statutory functions covered by the FOIA. Voluntarily we disclosed a copy of Sir Win Bischoff's letter dated 19 January 2015 to Mr Pearse Doherty TD. Please also find attached, a copy of Mr Doherty's letter, to which the letter of 19 January 2015 responds.

DISCLOSURE LOG - FOIA Requests

Date of request	Nature of request	Response
18/09	How does the FRC require submission of the audit file/work papers by registered auditors?	Request does not fall within the statutory functions covered by the FOIA. Voluntarily we disclosed that the FRC Audit Quality Review team (AQR) requires copies of the Final Audit Files (per ISA (UK) 230) of the audits we inspect. These are provided in whatever format they are archived in, typically using the audit firms proprietary software on laptops provided by the firms for AQR use. An overview of AQR's work can be found here https://www.frc.org.uk/auditors/audit-quality-review .
4/10	Details of expenses claims, together with supporting documentation for all members of the FRC's executive committee during 2019 to 30 September. Details of expenses claims, together with supporting documentation for all members of the FRC's Board during 2019 to 30 September.	Request does not fall within the statutory functions covered by the FOIA.
4/10	Details of hospitality received from external parties by members of the FRC staff during the first quarter of 2019. This information does not appear on the portion of your website dedicated to your Hospitality Register."	Request does not fall within the statutory functions covered by the FOIA. Voluntarily, the FRC publishes details of hospitality received from external parties by members of FRC staff on a routine basis, in accordance with its financial year. The information sought had already been published as the last quarter of the 18/19 financial year. It can be found at https://www.frc.org.uk/getattachment/1360f3aa-119a-47f7-a62e-d96945141322/FRC-Gifts-and-Hospitality-Register-for-Jan-Mar-2019.pdf
22/10	1)How many employees are working for your organisation, including full-time, part-time, and contracted staff? 2)What is your annual intranet budget? 3)What is your current intranet solution? (e.g. Invotra, Sharepoint, Kahootz, Umbraco) 4)How long have you been using this solution, and when does your contract expire? 5)Do you work with an external partner to supply your intranet? If not, do you develop your intranet internally? 6)Which team/individual is responsible for managing your intranet internally? 7)Which other organisations have access to your intranet? 8)Do you share IT services with other organisations? 9) Are you using the Office 365 suite? If so, which applications from the suite are in use? 10)Who is responsible for your intranet's procurement within the organisation? 11)Do you use Microsoft's Active Directory to manage your people data? If so, is your Active Directory (AD) managed on-premise or in the cloud? 12)Do you use any other Software as a Service (SaaS) applications? (e.g. Atlassian/Jira, Slack, Trello, Xero)	Request does not fall within the statutory functions covered by the FOIA. Voluntarily, we provided links to our draft 2019/2020 plan and budget and 2018/2019 Annual Report, which included some of the information sought, such as staff numbers and IT budgets. https://www.frc.org.uk/getattachment/506ac3bf-f1c0-4e7f-bd69-423a61fd7a45/:.aspx https://www.frc.org.uk/getattachment/f6baf8f0-600f-43f8-9a6ed09b34e23028/c115338CCL.pdf
25/10	The number of resignation letter received from auditors for the latest year, 1 October 2018 – 30 September 2019	The number of resignation letter received from auditors for the latest year, 1 October 2018 – 30 September 2019 was 229
4/11	Can you tell me how many complaints you have had about the FCA over the past three years that have been determined, and the outcome, e.g. upheld, turned down etc.	Request does not fall within the statutory functions covered by the FOIA. Voluntarily we noted that the request might have been intended for the Financial Regulators Complaints Commissioner (FRCC), instead of the Financial Reporting Council (FRC) and we provided their contact details.

DISCLOSURE LOG - FOIA Requests

Date of request	Nature of request	Response
8/11	<ol style="list-style-type: none"> 1. Name of SIRO (Senior Information Risk Owner) or similar post (Chief Information Governance Officer etc), or responsible person for SIRO duties. 2. Contact email of person named in request No 1. 3. Name of DPO (Data Protection Officer) or responsible person for DPO duties. 4. Contact email of DPO. 5. Name of person with overall responsibility for Cyber security or equivalent (excluding persons in q1 and q3). 6. Contact email of person in Q5. 7. Name of person with overall responsibility for information security or equivalent (excluding persons in q1, q3 and 5). 8. Contact email of person in Q7. 9. Name of person with overall responsibility for information Governance or equivalent (excluding persons in q1, q3, q5 and q7). 10. Contact email of person in Q9 11. Do you have appointed IAO's? If so, whom are they, if they have been defined? 12. Are you or have you considered becoming ISO 27001 compliant or certified? If so whom is responsible for maintaining this? (as in, the person) 13. Contact email of person in Q: 11. 14. Are you required to connect to the PSN Code of Connection (CoCo)? If so whom is responsible for complying with its requirements? (as in, the person) 15. Contact email of person in Q:13. 16. What is the annual budget for Cyber Security? 17. What was the annual spend on external assistance for cyber security last financial year? (Excluding products/systems, when I refer to external assistance I mean things like consultancy/training) 18. What is the annual budget for data protection activities? 19. What was the annual spend on external assistance for data protection activities last year? (Excluding products/systems, when I refer to external assistance I mean things like consultancy/training) 	<p>Request does not fall within the statutory functions covered by the FOIA.</p> <p>Voluntarily, we provided the following links to publicly available information.</p> <p>Our DPO and her contact details can be found here: https://www.frc.org.uk/about-the-frc/procedures-and-policies/privacy-the-frc</p> <p>Our draft 2019/2020 plan and budget, including the budget for IT & Website costs, can be found here: https://www.frc.org.uk/getattachment/506ac3bf-f1c0-4e7f-bd69-423a61fd7a45/?.aspx</p> <p>Our annual report for 2018/2019, can be found here: https://www.frc.org.uk/getattachment/f6baf8f0-600f-43f8-9a6e-d09b34e23028/c115338CCL.pdf</p> <p>Our General Counsel and Company Secretary holds SIRO responsibilities.</p>
18/11	<ol style="list-style-type: none"> 1) What is your annual employee survey/staff listening budget? 2) Who is/are your current employee survey provider(s)? 3) How long was the current contract for this solution, and when does your contract expire? 4) Does the provider provide other surveying for the organisation e.g. customer satisfaction surveys? If yes, do they provider provide other surveying under the same contract? 5) Which individual or team is responsible for the contract? And what team do they work in? 	<p>Request does not fall within the statutory functions covered by the FOIA.</p>

DISCLOSURE LOG - FOIA Requests

Date of request	Nature of request	Response
22/11	<p><i>Please confirm the manufacturer of your telephony system(s) that are currently in place?</i> <i>When was the installation date of your telephony equipment?</i> <i>Who maintains your telephony system(s)?</i> <i>Please confirm value of the initial project and value of annual support/maintenance services (in £)?</i> <i>When is your contract renewal date?</i></p> <p><i>Please confirm the manufacturer of your Contact centre system(s) that are currently in place?</i> <i>When was the installation date of your contact centre infrastructure?</i> <i>Who maintains your contact centre system(s)?</i> <i>Please confirm value of the initial project and value of annual support/maintenance services (in £)?</i> <i>How many contact centre employees/agents do you have?</i> <i>When is your contract renewal date?</i></p> <p><i>Do you use Unified Communications or Collaboration tools such as Microsoft Skype for Business/ Cisco/Avaya/Mitel? If yes, what tools are you currently using?</i></p> <p><i>How many employees do you have overall within your organisation?</i></p> <p><i>Who currently provides your calls and lines?</i> <i>What is your current annual spend on calls and lines?</i> <i>When is your contract renewal date?</i> <i>Are you using SIP or ISDN?</i> <i>Do you use a wide area network?</i></p>	<p>Request does not fall within the statutory functions covered by the FOIA.</p> <p>Voluntarily provided: The FRC 2018/2019 Annual Report, which notes that as at 31 March 2019 the FRC had 210 employees: https://www.frc.org.uk/getattachment/f6baf8f0-600f-43f8-9a6e-d09b34e23028/c115338CCL.pdf</p> <p>The FRC 2019/2020 Plan budget: https://www.frc.org.uk/getattachment/44ad6509-5fb8-4645-b945-5fcee5689290/Final-FRC-Plan-Budget-May-2019.pdf</p>
25/11	<p>Questions about information held in relation to an Audit Commission enquiry into a named NHS trust.</p>	<p>No information held.</p>
2/12	<p>Questions about an investigation opened by the FRC https://www.frc.org.uk/news/april-2019/investigation-in-connection-with-the-audit-of-the What stage is the investigation at and how long is it expected to last?</p>	<p>Some information held but withheld from disclosure under s31 as to release the information would be likely to harm the FRC's ability to conduct the investigation.</p> <p>Other matters raised in the letter are not considered to be valid FOI requests as they are not seeking recorded information.</p>
20/12	<ul style="list-style-type: none"> • Does your organisation have a Master Vendor contract in place for recruitment? • If yes, which organisation holds the contract? • When did this contract commence? • When does this contract expire? • Please can you confirm to me how many agency workers are working within your organisation as of the time of this request. • What is the split between operational and support staff within this cohort. 	<p>The FRC currently has no contract in place and no agency workers.</p>
28/12	<p>Request for copies of the Particulars of Fact and Acts of Misconduct [PFAM] which were annexed to two named published Settlement Agreements</p>	<p>Information held but withheld from disclosure under s31 as to release the information would be likely to harm an ongoing criminal prosecution.</p>
30/12	<p><i>"... may I ask you to provide me with details of;</i> <i>(a) The number of FRC staff that have been suspended or dismissed in the last 10 years, and</i> <i>(b) Of that number, how many were suspended or dismissed without advance notification also in the last 10 years."</i></p>	<p>S12 cost limit applied.</p> <p>S16 advice and assistance: offered to consider last 5 years instead of last 10.</p>
2020		

DISCLOSURE LOG - FOIA Requests

Date of request	Nature of request	Response
27/01	What First Aid Training and Mental Health Training, if any, do you provide to your staff? • The current provider of First Aid Training and Mental Health Training to your staff and contract expiry date • The name of the person responsible at your organisation for First Aid Training and Mental Health Training	<p>The FRC's Learning and Development and Facilities teams provide staff with mental health and first aid training on a case by case basis, structured to meet the specific training needs of the individual. We utilise a variety of training providers to ensure that our staff receive the best service available. As a result of this personalised programme, there is no requirement to have an ongoing contract in place with any specific provider, for any specific training.</p> <p>You have asked for the names of those responsible for organising first aid and mental health training within the FRC, however we believe this constitutes their personal data and we consider that the exemption at section 40 (Personal information) of the Act applies.</p>
12/02	What is the chairmans annual salary and the number of hours required per month	<p>The FRC publishes the Chairman's salary every year in our annual report. Please see page 54 and 55 of the last year's annual report at the following link: https://www.frc.org.uk/getattachment/f6baf8f0-600f-43f8-9a6ed09b34e23028/c115338CCL.pdf</p> <p>The FRC's Chairman is appointed by the Secretary of State for the Department for Business, Energy & Industrial Strategy. The Chairman's remuneration is £150,000 per annum, with a minimum of 1 day per week (1 day constituting 7 hours work) and additional days as necessary.</p>
13/02	information on training provider contracts	<p>The FRC does not have a Managed Service Provider (MSP) contract in place for our external training needs. Since the following questions would only be applicable if the answer to this first question was positive, the answer to all the remaining is no..</p>
13/02	information on total training spend and subjects	<p>Q1 – Currently, we have a draft budget of £275,376 for the financial year 2020/2021. I highlight the fact that this is a draft budget, therefore it hasn't been fixed yet.</p> <p>Q2 – At the moment we have only a draft budget, therefore no training areas have been identified yet.</p> <p>Q3 – During the financial year 2018/2019, our external training spend was £166,472.</p> <p>Q4 – During the financial year 2018/2019, our external training spend in the category of Safeguarding was £1,000 plus VAT. There was no external training spend in the categories of Disclosure, Investigations and Counter-Terrorism.</p>

DISCLOSURE LOG - FOIA Requests

Date of request	Nature of request	Response
17/02	<ol style="list-style-type: none"> 1. Are you running an Oracle or SAP ERP solution? 2. If so, what version are they currently running on and which modules are you using? 3. Are you planning to upgrade in the next 12-18 months? 4. Do you have plans to move to a SAAS model? 5. Do you have plans to migrate our current ERP to a cloud Solution? 6. Do you run Oracle Databases? 7. If so what versions, are you planning an upgrade in the next 12 – 18 months? 8. Do you own perpetual Oracle Licences, do you Pay Oracle directly or through a shared service or other framework? 9. Do you own Perpetual SAP Licences, do you Pay SAP directly or through a shared service or other framework? 10. What is the value of the SAP Support contract and when does it renew? 11. What is the value of the Oracle support contract and when does it renew? 12. Who is commercially responsible for looking after the contract for the Oracle and/or SAP renewals? 13. Do you currently work with any SAP or Oracle third party support providers? 	<p>The FRC does not use any of the systems mentioned in your request. There are no current plans to move to using any of the systems mentioned.</p>
17/02	<p><i>I am ... looking for access to the FRC archives. In particular, I'm looking for the comment letters to exposure draft FRED 12 from 1996.</i></p>	<p>Under the Act you have a right to request any recorded information held by the Financial Reporting Council (the FRC). There are 74 responses to the consultation mentioned in your request. Of those 74, 71 are available publicly at the ICAEW library, however we have enclosed a copy of those 71 in Annex A. The remaining 3 are currently being considered and, in doing so, we are of the view that the following qualified exemption under the Act may apply:</p> <p>Section 43 (commercial interests)</p> <p>This is because we consider that disclosure would, or would be likely to, prejudice the commercial interests of any person (including the public authority holding it). As this is the case, the FRC is required to weigh the public interest in maintaining the exemption against the public interest in disclosing any information.</p> <p>By virtue of section 10(3), where public authorities have to consider the balance of the public interest in relation to a request, they do not have to comply with the request until such time as is reasonable in the circumstances. The FRC has not yet reached a decision on the balance of the public interest. Due to the need to consider, in all the circumstances of the case, where the balance of the public interest lies in relation to the information that you have requested, the FRC will not be able to respond to your request in full within 20 working days. In these circumstances, we hope to be in a position to respond to you by 16 April 2020 although should we be in a position to contact you sooner, we will do so.</p>

DISCLOSURE LOG - FOIA Requests

Date of request	Nature of request	Response
20/02	<ol style="list-style-type: none"> 1. Are the Data Centre's operated by or for the organisation fit for purpose? For example, is there a Business Continuity Plan, is there Disaster Recovery in place or is it a single site? 2. Is there any capital investment in data centres planned in the next 36 months? For example, Mechanical & Electrical or refresh of equipment within the DC such as network, storage area network? 3. Is data privacy and or information security compliance a priority for the organisation's board? 4. On your Organisation's risk register, are there any Information Technology related risks? <ol style="list-style-type: none"> i) If time/ cost allows, please list the top three related risks. 5. Are the cyber security vulnerabilities within the organisation's existing Information Technology estate increasing? <ol style="list-style-type: none"> i) Has the organisation had a security breach in the past 12 months? 6. Did the organisation meet its Information Technology savings target in the last Financial Year? 7. What percentage of Information Technology budget is currently allocated to "on-premises" capability vs "cloud" capability? 8. Does the organisation have the skills and resource levels necessary for moving to the cloud? 9. What percentage of the Information Technology department headcount are software developers? 10. In relation to contracts with Amazon Web Services, Microsoft for Azure and/or Google for Google Cloud, was the monthly expenditure higher than budgeted? <ol style="list-style-type: none"> i) If yes, has the organisation been able to subsequently reduce the cost whilst maintaining service levels for users? 	<p>Under the Act you have a right to request any recorded information held by the Financial Reporting Council (the FRC). Your request can be in the form of a question, rather than a request for specific documents, but the FRC does not have to answer your question if this would mean creating new information or giving an opinion or judgment that is not already recorded. In relation to this request, the FRC is of the view that questions 1, 3, 5 and 8 are asking for the FRC to provide an opinion or judgment and therefore do not fall within the scope of the Act.</p> <p>Turning to the rest of your request, the answers to questions 2, 4, 4(i), 5(i), 6, 7, 9, 10 and 10(i) can be found in Annex A and the attached Excel spreadsheet.</p> <p>Annex A</p> <p>2 - The FRC is currently reviewing its infrastructure to identify if any hardware needs to be refreshed. There are no current plans for mechanical or electrical work.</p> <p>4 - The FRC's risk register contains a risk relating to Information Security, namely: Failure to maintain data privacy/confidentiality, due to un/intentional ex/internal release of data including through cyber-attack, resulting in loss of sensitive data (personal/corporate), breach of law/regulation, fines, censure and reputational damage to the FRC. The FRC has in place suitable controls to mitigate this and other risks. The FRC continually invests in the appropriate multidimensional mitigating actions.</p> <p>4.i - There are no IT-related risks on the FRC's risk register other than the risk set out above. The FRC publishes its principal risks in its annual report, the most recent of which can be found here: https://www.frc.org.uk/getattachment/f6baf8f0-600f-43f8-9a6e-d09b34e23028/c115338CCL.pdf</p> <p>5.i - The FRC has had two security-related incidents in the last 12 months.</p> <p>6 - Yes, the FRC delivered all services to the agreed budget.</p> <p>7 - The FRC runs a hybrid solution which is made up of both on-premises servers and cloud services. Approximately 33% of the IT budget is spent on cloud related services and approximately 15% is spent on on-premises related costs.</p> <p>9 - The FRC does not have any headcount for software developers.</p> <p>10 - The costs for cloud services have generally been as budgeted. Where the costs have been more than expected, this has been due to headcount increases.</p> <p>10.i - The costs have been absorbed and service levels have not been impacted.</p>

DISCLOSURE LOG - FOIA Requests

Date of request	Nature of request	Response
27/02	<p>Please disclose the contribution made by NMC Health to the FRC's corporate culture and the role of boards report, published in July 2016 and available here.</p> <p>Please disclose any written submissions made by NMC Health and outline the extent of its contribution to the report.</p>	<p>In 2016, to inform the 'Corporate Culture and the role of Board' report, the FRC commissioned Independent Audit Limited (IAL) to interview FTSE CEOs and Chairs about their experiences of corporate culture and the role of boards. In addition, 44 FTSE 350 chairs also filled out a questionnaire. Mark Tompkins, Chair of NMC Health, was one of the Chairs interviewed. IAL analysed the interview and questionnaire responses and provided the FRC with a summary report, highlighting the key themes and issues put forward by respondents.</p> <p>The FRC does not hold the interview notes or questionnaire responses and never did. The data was gathered by a third party deliberately, to encourage greater openness from participants. As a result, the FRC does not hold any information that is responsive to your request.</p>
05/03	<p>How many enforcement actions have been raised in line with The Bribery Act in the last five years? How many cases have been prosecuted due to breaches of the above regulation? How many penalties have been enforced?</p>	<p>We have interpreted this request to mean how many investigations have been opened and prosecutions brought in the last 5 years, in connection with offences under the Bribery Act 2010. The FRC does not prosecute offences under the Bribery Act. As a consequence, there have been no cases opened or prosecuted by the FRC under the legislation and no penalties have been enforced.</p>
09/03	<p>Since 1st December 2019 to March 9th 2020 how many times has the FRC been informed by group auditors that they are unable to evaluate and review the work of the component auditor because of coronavirus?</p>	<p>We have interpreted this request to mean that questions 2-4 flow from the answer to question 1, i.e within the relevant period, the number of group auditors who have informed the FRC they unable to review the work of a component auditor because of coronavirus; of that number how many have informed the FRC they are taking other measures; which firms are they and can you have copies of the relevant correspondence.</p> <p>As at 9 March, audit firms had not reported any cases to FRC in which, as group auditor, they had been unable to evaluate and review the work of the component auditor because of coronavirus. On this basis the remainder of the questions fall away.</p> <p>Firms have developed alternative audit procedures to gather sufficient, appropriate audit evidence: for example, in response to travel restrictions. The has FRC provided guidance to auditors on 16 March, which can be found at https://www.frc.org.uk/news/march-2020-(1)/guidance-on-audit-issues-arising-from-the-covid-19</p>
16/04	<p>I am seeking the comment letters to ED47 - Accounting for Goodwill (Release February 1990) and ED52 - Accounting for Intangible Assets (Released May 1990) from the FRC.</p>	<p>Nil response. These documents predate the formation of the FRC.</p>

DISCLOSURE LOG - FOIA Requests

Date of request	Nature of request	Response
06/05	<p>How was the new complaints form decided on and who worked on it?</p>	<p>As you may be aware, an Independent Review of the Financial Reporting Council (FRC) led by Sir John Kingman was carried out in 2018. The review recommended that the FRC be replaced with an independent statutory regulator, accountable to Parliament, with a new mandate, new clarity of mission, new leadership and new powers. The new regulator would be called the Audit, Reporting and Governance Authority. The report sets out 83 recommendations. Recommendation 61 reads as follows:</p> <p><i>Recommendation 61: Given the complex nature of the issues dealt with by the FRC, the Review recommends that a central team receive, triage, respond, and ensure appropriate action is taken in relation to complaints or complaint-like contact from stakeholders. That team should also develop clear guidance on how complaints will be dealt with, including timelines. Although basic, the review considers these changes necessary to improve the regulator's credibility.</i></p> <p>The complaints reporting form you refer to in your request, was designed to respond to the Kingman recommendation 61. The report was designed internally, with input from a number of business areas including the Complaints, Website Development, Supervision, Enforcement and Legal teams. The names of the specific individuals constitutes their personal data and we consider that the exemption at section 40 (Personal information) of the Act applies.</p>
12/05	<p>Sorry I could have made my email more clear. The report I am referring to is the report you have referred to in your previous email and not the Kingman Review.</p> <p>Please provide the report AND all documentation on how this report has come about and the input from all the departments you refer to.</p> <p>"The complaints reporting form you refer to in your request, was designed to respond to the Kingman recommendation 61. The report was designed internally, with input from a number of business areas including the Complaints, Website Development, Supervision, Enforcement and Legal teams. The names of the specific individuals constitutes their personal data and we consider that the exemption at section 40 (Personal information) of the Act applies. For more information on how this exemption applies, please see Annex A."</p>	<p>We have interpreted your request to be for information held in connection with the creation of the online complaints reporting form. For the avoidance of doubt, the reference to "report" in our letter of 12 May 2020 in response to your earlier FOI request, was a reference to the complaints reporting form.</p> <p>The FRC holds the information you are seeking. Some of the information requested constitutes personal data and is exempt from disclosure under s40 of the Act. For a detailed explanation of why s40 applies, please see Annex A. The remainder of the information held that is within the scope of your request, can be found in Annexes B (emails) and C (attachments to emails) and is enclosed with this letter.</p> <p>A small amount of information within the email chains relate to matters other than the subject of your information request and have been redacted as they are out of scope.</p>

DISCLOSURE LOG - FOIA Requests

Date of request	Nature of request	Response
13/05	<p>Two requests from the same person relating to similar information, therefore we have aggregated them as one request for the following information:</p> <ol style="list-style-type: none"> 1. Do you send physical post by the likes of Royal Mail, Whistl or UK Mail? 2. What was the number of envelopes sent in 2019? 3. Do you produce the work in-house or is it outsourced to a specialist provider? 4. If above is a specialist provider please answer the following sub questions: <ol style="list-style-type: none"> a. Annual value of the contract b. Contract term c. Renewal date d. Framework or direct award 5. Do you receive physical post from Royal Mail? 6. What was the number of envelopes received in 2019? 7. Do you process the work in-house or is it outsourced to a specialist provider? 8. If above is a specialist provider please answer the following sub questions: <ol style="list-style-type: none"> a. Annual value of the contract b. Contract term c. Renewal date d. Framework or direct award 	<ol style="list-style-type: none"> 1. Yes. 2. The FRC does not monitor the number of envelopes sent. 3. In-house. 4. Since the FRC does not use a specialist provider, all the sublines on 4 do not apply. 5. Yes. 6. The FRC does not monitor the number of envelopes received. 7. In-house. 8. Since the FRC does not use a specialist provider, all the sublines on 8 do not apply.
05/06	<ol style="list-style-type: none"> 1. Please provide me with a complete copy of your current Pay Policy. 2. Do you operate a Mark time policy? If yes: <ol style="list-style-type: none"> a. Please provide a copy of the Mark time policy b. Please provide a definition of the Mark time policy c. Please also provide an explanation of the purpose of the Mark time policy d. Where relevant, is Mark time applied for a fixed period or for an undetermined amount of time? e. Is Mark time ever applied upon promotion? If yes, does this limit the promoted staff member to the minimum of their new pay scale? 3. Please also provide a copy of your promotion pay policy or any other pay policy/ies that are applicable to pay on promotion. 	<p>We do not have a Pay or Promotion Pay Policy, but we do have a Pay Benchmarking & Pay Progression Policy, please find it enclosed in Annex A.</p> <p>We do not operate a Mark Time Policy; therefore, all the subsequent questions are non-applicable.</p>
12/06	<ol style="list-style-type: none"> 1. On the 1 March 2020, <ol style="list-style-type: none"> (a) the total number and (b) full-time-equivalent of Financial Reporting Council (FRC) staff (permanent/temporary employees), by grade in FRC HR. 2. On the 1 March 2020, the total number of contingent labour (contractors) staff engaged by the FRC, by their equivalent grade designation, in FRC HR. 3. A copy of the organogram for FRC HR on the 1 March 2020, or the latest one that was made, with a date. 4. On 1 March 2020, the total number of FRC HR staff by office location. 	<ol style="list-style-type: none"> 1. (a) In total, we had 7 FRC HR employees on 1 March 2020. (b) Given the small numbers involved in this request, disclosing the number by grade and permanent/temporary contract would be likely to result in the identification of the relevant employees. This information is, therefore, considered to be their personal data. Thus, we consider that the exemption at section 40 (Personal information) of the Act applies. For more information on how this exemption applies, please see Annex A. 2. Nil (0). 3. For the reasons set out in 1(b) above, whilst we hold a copy of an organogram effective at this date, we are unable to provide it to you because it could lead to the identification of the staff members involved. We have, therefore, applied the exemption at section 40 (Personal Information) of the Act. For more information on how this exemption applies, please see Annex A. 4. The FRC has one central office, London, and there were 7 FRC HR employees on 1 March 2020.

DISCLOSURE LOG - FOIA Requests

Date of request	Nature of request	Response
08/07	<ol style="list-style-type: none"> 1. How many people are employed by your organisation, including full time and part time? 2. What is your current intranet solution? (Sharepoint, Wordpress, Invotra, etc) 3. How long have you been using this intranet solution? 4. When is your intranet contract up for renewal? 5. What is your annual intranet budget? 6. Do you share an intranet/IT services with other organisations, if so who? 7. Which team and/or individual(s) are responsible for managing your intranet internally? 8. Are you using the Office 365 suite? If so, which applications from the suite are in use? 9. Which team and/or individual(s) are responsible for your intranet's procurement within the organisation? 10. Is your Active Directory hosted on-premise, or in the cloud? 11. Could you provide us with a link to your Digital Workplace Strategy? 	<p>Answer to question 1</p> <p>In relation to question one, at the time of writing we currently have 261 employees. 215 full time and 46 part time.</p> <p>Answer to questions 2 to 11</p> <p>We are unable to disclose the information requested about our intranet and IT systems in questions 2 to 11 as disclosure would, or would be likely to, prejudice the prevention or detection of crime and would prejudice commercial interests. Consequently, we consider that sections 31 and 43 of the Act apply.</p>
10/07	<p>I am watching with great interest the proceedings in the Disciplinary Tribunal in the matter of Autonomy. I am interested in studying the Executive Counsel's Formal Complaint presented before the Tribunal. Would it be possible to get the soft copy of the Formal Complaint?</p>	<p>Information not supplied, exemption under sections 31 (law enforcement) and 43 (commercial interests) of the Act applied.</p>
24/07	<p>The documentation I am requesting refers solely to the statement you made in your original email as follows: "The Committee has considered the outcome of your disciplinary case. The Committee is of the view that this case gives rise to a matter of significant public interest as the matter had contributed to losses by a large number of consumers and a widespread concern about the conduct of Farepak's management, the role played by the banks and the effectiveness of UK business regulation, and that the FRC's publication goals would be vindicated by keeping this case available." This states clearly that the Committee "has considered" the case already and has reached a conclusion, albeit you now say provisionally, that the case should remain on your website. Specifically, I would like to know how you reached the conclusion that "the matter had contributed to losses by a large number of consumers." This was not the outcome of the High Court case and furthermore was not the conclusion reached in the summary statement given by the presiding judge. I would therefore like to understand the basis upon which your preliminary decision has been reached, what the committee considered and the evidential basis for that preliminary decision. Unless of course you are telling me that it was made "on the hoof" without any formal consideration of anything at all. I cannot believe that is the case. Therefore please will you provide me with the information submitted to the committee that was used to reach this conclusion.</p>	<p>We have reviewed our records, and the relevant information related to your request is contained in our Acting General Counsel's July Report to the Conduct Committee (the Report), which included advice to the committee about whether to retain the case on our website. However, we are declining to release this Report as it is exempt from disclosure under section 42 of FOIA and some information outside the scope of your request. I will explain why we have formed this view below.</p> <p>Some information in the Report concerned matters unrelated to your request, so accordingly is outside of the scope of your request. We consider the Report constitutes legal advice. We are not obliged to provide information subject to legal professional privilege (section 42(1) of the Act).</p>

DISCLOSURE LOG - FOIA Requests

Date of request	Nature of request	Response
27/07	<p>I am writing to request a full list of accountancy practices under your regulation in the UK.</p> <p>Please could this include the name of the company, the full address of the company's head office, the email address of the company, and the telephone number of the company.</p>	<p>The FRC is the Competent Authority responsible for all audit in the UK, and directly regulates accountancy firms that audit companies that fall within the PIE definition The FRC does not directly regulate all accountancy practices.</p> <p>However, in order for us to be able to respond to your request accordingly, can you please clarify whether you are referring to "accountancy practices" or "companies" as per your original email?</p> <p>The Joint Audit Register provides a list of all statutory audit firms and is publicly available here: http://www.auditregister.org.uk/Forms/FirmList.aspx?Reset=1</p> <p>If you are referring to a different designation, please could you clarify your request so that we may be able to assist further. We will be unable to proceed with your request without clarification of the information you wish to receive.</p>