

DISCLOSURE LOG - FOI 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.
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.

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16/11	Communications with other RQBs 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 RQBs & 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.
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 On a voluntary basis we have provided a link to the Disciplinary Scheme and a copy of the FRC's Ethnicity and Diversity policy.

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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.
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.

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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"> <li data-bbox="300 421 769 618">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. <li data-bbox="300 640 769 909">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. <li data-bbox="300 931 769 1155">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. <li data-bbox="300 1178 769 1346">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	<ol style="list-style-type: none"> 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. 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. 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	<ol style="list-style-type: none"> Details of the budget for oversight of the IFOA and how it is funded; and 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		
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.

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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 to 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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Date of request	Nature of request	Response
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?" 	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.
05/06	Minutes of the meeting where the FRC decided not to continue investigating PWC over alleged irregularities in its auditing of Tesco's financial records	Request does not fall within the statutory functions covered by the FOIA.

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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. 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, Rasiyah 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, Rasiyah 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, Rasiyah 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, Rasiyah Ranjith Leon and Baskaran Kandiah). 	<p>Following reasonable internal enquiries, we do not appear to hold the information sought in relation to our Delegated Functions or otherwise</p>
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. 	<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 cases and their fines.</p>

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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>