

DISCLOSURE LOG- FOIA Requests

Date of response	Nature of request	Response
27/03/2024	<p>Please can you provide me with any information about –</p> <ol style="list-style-type: none"> How long did it take for the company to conclude an HR investigation between - A) 1 March 2019 and 1 March 2020 B) 31 March 2020 to 31 March 2021 How many times did the company outsource internal HR investigations to an external third-party HR solution or an employment law firm? This would be for the same dates - A) 1 March 2019 and 1 March 2020 B) 31 March 2020 to 31 March 2021 How many people does the company employ in the HR department? 	<p>In response to your first question, the FRC does not hold a record of the information you have requested. The FRC did not conclude any HR investigations during either: (i) the period 1 March 2019 – 1 March 2020; or (ii) the period 31 March 2020 to 31 March 2021. In response to your second question, the FRC holds the requested information. The FRC did not outsource any HR investigations to third parties in either: (i) the period 1 March 2019 – 1 March 2020; nor (ii) the period 31 March 2020 to 31 March 2021. In response to your third question, the FRC holds the information you have requested. The FRC currently has 12 employees within its HR department.</p>
22/03/2024	<ol style="list-style-type: none"> Please confirm your overall spend on interpreting, translation and transcription services for the following financial years: * 2021-22 * 2022-23 Who is your incumbent supplier(s) for language services? If you have more than one supplier, which services does each one provide to you? If you have a separate British Sign Language/non-spoken supplier, who is this? If you have a separate transcription supplier, who is this? Do you have any in-house interpreters/translators? When is your current language services contract(s) due to expire, a) without extensions and b) with all possible extensions? Could you please provide the name, phone number and email address of the contract manager responsible for language services? Could you please provide the name, phone number and email address of the person responsible for your language services budget? Could you please provide the following data for 2023: Total number of face-to-face interpreting assignments (spoken language) and hours completed 	<ol style="list-style-type: none"> 2021-22: £6986.19 2022-23: £4657.80 The FRC does not have an incumbent supplier for language services. The FRC does not have a separate British Sign Language/ non-spoken supplier. Epiq Europe Ltd The FRC does not have any in-house interpreters/translators. The FRC does not currently have a contract for language services. The FRC has a Procurement team which would be responsible for managing language services contracts. The Procurement team can be contacted at the following email address: procurement@frc.org.uk The FRC does not have a dedicated budget for language services and in consequence does not have a record of the requested information. • Total number of face-to-face interpreting assignments (spoken language) and hours completed: 0 • Total number of face-to-face interpreting assignments (non-spoken language) and hours completed: 0 • Total number of telephone interpreting calls and minutes completed: 0 • Total number of video interpreting calls (spoken language) and minutes completed: 0 • Total number of video interpreting calls (non-spoken language) and minutes completed: 0 • Total number of document translations and words translated: 1 document translated. 1140 words translated. • Total number of audio transcriptions and total audio duration: 0 In 2023, the FRC only had a requirement for Welsh translation services. • Face-to-face interpreting: The FRC did not receive this service in 2023 and consequently does not have a record of the requested information. • Telephone interpreting: The FRC did not receive this service in 2023 and consequently does not have a record of the requested information. • Video interpreting: The FRC did not receive this service in 2023 and consequently does not have a record of the requested information. • Document translation: 100% • Audio transcription: The FRC did not receive this service in 2023 and consequently does not have a record of the requested information. The FRC does not have a provider. Consequently, it does not have a record of the information you have requested. The FRC does not have a language services contract. Consequently, it does not have a record of the information you have requested.



Date of response	Nature of request	Response
	<p>Total number of face-to-face interpreting assignments (non-spoken language) and hours completed</p> <p>Total number of telephone interpreting calls and minutes completed</p> <p>Total number of video interpreting calls (spoken language) and minutes completed</p> <p>Total number of video interpreting calls (non-spoken language) and minutes completed</p> <p>Total number of document translations and words translated</p> <p>Total number of audio transcriptions and total audio duration</p> <p>10. What were your top 20 highest-volume languages for interpreting/translation requests in 2023?</p> <p>11. Can you please provide the fill rate % you received for the following services in 2023:</p> <p>Face-to-face interpreting</p> <p>Telephone interpreting</p> <p>Video interpreting</p> <p>Document translation</p> <p>Audio transcription</p> <p>12. What languages has your provider been unable to source in the last 12 months?</p> <p>13. Have service credits been applied on your language services contract in the last 12 months? If so, what performance failure was this linked to?</p> <p>14. What social value has been delivered as part of this contract in the last 12 months?</p> <p>15. If your contract was awarded through a tender process, can you please provide a copy of the winning bidder's tender?</p> <p>16. What are your contracted rates for each of the following services?</p> <p>Spoken face-to-face interpreting: hourly rate</p> <p>Non-spoken face-to-face interpreting: hourly rate</p> <p>Telephone interpreting: per minute rate</p> <p>Spoken video interpreting: per minute rate</p> <p>Non-spoken video interpreting:</p> <p>Document translation: per word rate</p>	<p>14. The FRC does not have a language services contract. Consequently, it does not have a record of the information you have requested. The FRC considered it may have a specific requirement for translation services in 2023. A contract award notice was published on 28 July 2023 in respect of the FRC's anticipated requirement for a translation services contract on the gov.uk contracts finder web page1. The successful supplier was able to demonstrate a variety of community benefits including, but not limited to, mock interviews for unemployed individuals.</p> <p>15. The FRC holds the requested information. The FRC considers it is unable to disclose the information it holds because it was provided to the FRC in confidence and section 41 of the Act applies to this part of your request. Further information on the application of this exemption is provided in Annex A below.</p> <p>16. The FRC records the information you have requested for document translation but does not have a record of the rest of the information you have requested. The FRC considers it is unable to disclose the information it holds because it was provided to the FRC in confidence and section 41 of the Act applies to this part of your request. Further information on the application of this exemption is provided in Annex A below.</p> <p>17. The FRC does not have a language services contract and in consequence does not have a record of the information you have requested.</p> <p>18. The FRC seeks to utilise a government framework agreement, typically one of the Crown Commercial Services agreements which can be found on the following webpage: https://www.crowncommercial.gov.uk/agreements</p> <p>19. There is currently no contract in place for these services. The FRC does not therefore have a record of the information which has been requested.</p> <p>20. The FRC does not have a dedicated budget for language services. Consequently, the FRC does not have a record of the requested information.</p> <p>21. The FRC has a Procurement team which is responsible for managing its contract procurements. The Procurement team can be contacted at the following email address: procurement@frc.org.uk. The FRC is unable to disclose the personal information which has been requested because it considers that section 40 of the Act applies. Further information on the application of this exemption is provided in Annex A below.</p>

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	<p>Audio transcription: per audio minute rate</p> <p>17. Has your provider of language services increased their charge rate to you in the last 12 months?</p> <p>18. What is the Authority's typical route to market?</p> <p>19. Does the Authority currently have any interpreter on wheel devices as part of their current contract? If yes please advise how many and if these are provided free of charge or paid for by the Authority.</p> <p>20. Could you please provide the name, phone number and email address of the person responsible for the language services budget?</p> <p>21. Could you please provide the name, phone number and email address of the person in charge of procurement for the Authority?</p>																															
28/02/2024	<p>Under the Freedom of Information Act, please could I request the following information:</p> <p>QUESTION 1: Please advise how many Data Subject Access Requests (hereafter referred to as SARs) you received and responded to in 2021, 2022 and 2023 relating to employees (past or present) and other requests (e.g. customers, general public, service users etc).</p> <table border="1" data-bbox="248 874 981 1062"> <thead> <tr> <th></th> <th>Number of SARs requests in 2021</th> <th>Number of SARs requests in 2022</th> <th>Number of SARs requests in 2023</th> </tr> </thead> <tbody> <tr> <td>Employees (past and present)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Other (e.g. customers, general public, service users)</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>The next few questions relate to the SARs process which includes collating (pulling the data together from across your organisation/department), redacting the data, pulling the information/data together into a response and checking the information before issuing it to the requestor.</p> <p>QUESTION 2: When responding to SARS do you manage the process in-house, or do you outsource the whole or part of the process? And if conducted in house please specify the name of the team/function that is responsible for this part of the process (e.g. Data Privacy, HR, etc). If for example you outsource one type of SAR (e.g. employee) but complete others (e.g. citizen/customer) inhouse, please provide details.</p>		Number of SARs requests in 2021	Number of SARs requests in 2022	Number of SARs requests in 2023	Employees (past and present)				Other (e.g. customers, general public, service users)				<p>1) The number of Data Subject Access Requests ("SARs") the FRC received and responded to in 2021, 2022, and 2023 are as follows:</p> <table border="1" data-bbox="1061 826 1744 1011"> <thead> <tr> <th></th> <th>Number of SARs requests in 2021</th> <th>Number of SARs requests in 2022</th> <th>Number of SARs requests in 2023</th> </tr> </thead> <tbody> <tr> <td>Employees (past and present)</td> <td>1</td> <td>2</td> <td>0</td> </tr> <tr> <td>Other (e.g. customers, general public, service users)</td> <td>3</td> <td>3</td> <td>0</td> </tr> </tbody> </table> <p>2) Please see our response below:</p> <table border="1" data-bbox="1043 1094 1671 1257"> <thead> <tr> <th></th> <th>In house (please specify)</th> <th>Outsourced</th> </tr> </thead> <tbody> <tr> <td>Collating the data (pulling the data together from across your organisation/department),</td> <td>The Freedom of Information Team manages the in-house collation of data across the organisation. This involves liaising with the organisation's IT</td> <td>The FRC's IT department may instruct the organisation's external supplier of IT services to undertake keyword searches.</td> </tr> </tbody> </table>		Number of SARs requests in 2021	Number of SARs requests in 2022	Number of SARs requests in 2023	Employees (past and present)	1	2	0	Other (e.g. customers, general public, service users)	3	3	0		In house (please specify)	Outsourced	Collating the data (pulling the data together from across your organisation/department),	The Freedom of Information Team manages the in-house collation of data across the organisation. This involves liaising with the organisation's IT	The FRC's IT department may instruct the organisation's external supplier of IT services to undertake keyword searches.
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		<i>Redacting the data</i>	<i>The Freedom of Information Team.</i>	<i>The Freedom of Information Team may outsource the preparation of redactions. Where this work is outsourced, the Freedom of Information Team oversees the outsourced work and approves the final redactions.</i>															
		<i>Pulling the information/ data together into a response</i>	<i>The Freedom of Information Team.</i>	<i>The Freedom of Information Team may outsource the initial preparation of a response. Where this work is outsourced, the Freedom of Information Team oversees the outsourced work and approves the final response.</i>															
		<i>checking the information before issuing it to the requestor</i>	<i>The Freedom of Information Team and the teams within the FRC that hold the information that is to be disclosed in the response to the requestor.</i>																
20/02/2024	Regarding FOI request F294 Flagge, you mentioned that three meetings were held between Jon Thompson and Lex Greensill, on 13,17,27 November 2020. As a new request, please can you provide, in respect of those 3 meetings: <ol style="list-style-type: none"> 1) Details of the other attendees of each call/meeting 2) A copy of the agenda for each meeting 3) A copy of the minutes of each meeting 	<ol style="list-style-type: none"> 1) Mr Bill Crothers, Greensill Capital UK Ltd: 27 November 2020. Mr Crothers was also invited 13 and 17 November 2020 meetings, though our records do not show whether Mr Crothers did in fact attend those meetings. 2) We do not hold this information. 3) We do not hold this information. 																	
31/01/2024	<ol style="list-style-type: none"> 1. Please can you confirm that the below link comprises all the outcomes for audit and nonaudit cases under the Accountancy Scheme since 7th July 2015? I.e. that your site is not missing any 	<ol style="list-style-type: none"> Our responses to the three points raised in your request, using the same numbering as your request, are as follows: 																	

Commented [IH1]: Thanks for linking the relevant ICO guidance. This ends by saying: If you are concerned that disclosing the information you hold would provide an incomplete or an inaccurate picture, you should explain this to the requester as soon as possible. // I would prefer that we include some explanation of the status of the information.



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	<p>cases and there were a total of 32 outcomes under the Accountancy Scheme? https://www.frc.org.uk/library/enforcement/enforcementcases/outcomes/?audit=&enforcement_regime=accountancy+scheme&query= 2. Please can you tell me what the start point of the above list is? i.e. is it accurate to say it comprises all the audit and non-audit Accountancy Scheme outcomes since January 2015, or 1 April 2015, or another date? 3. Please can you tell me how many audit and non-audit investigations the FRC opened under the Accountancy Scheme for each of the years since 2015?</p>	<ol style="list-style-type: none"> 1. The link you have cited does not comprise all the outcomes for audit and non-audit cases under the Accountancy Scheme since 7 July 2015. The FRC only announces cases it has determined should be published on its website in accordance with its 'Publication Policy regarding decisions under the Accountancy and Actuarial Schemes¹'. In addition, the FRC website will not contain details of cases it has determined, in accordance with the abovementioned policy, should no longer be published. 2. The start date is from 1 April 2016. However, the FRC website does not contain details of all the audit and non-audit Accountancy Scheme outcomes from that date (or another date) for the reasons given in the paragraph above. 3. The number of audit and non-audit investigations the FRC has opened under the Accountancy Scheme since 2015, are as follows: <table border="1" data-bbox="1064 571 1771 935"> <thead> <tr> <th>Year</th> <th>Number of Audit cases</th> <th>Number of Non-Auc</th> </tr> </thead> <tbody> <tr> <td>2015</td> <td>4</td> <td></td> </tr> <tr> <td>2016</td> <td>4</td> <td></td> </tr> <tr> <td>2017</td> <td>0</td> <td></td> </tr> <tr> <td>2018</td> <td>1</td> <td></td> </tr> <tr> <td>2019</td> <td>0</td> <td></td> </tr> <tr> <td>2020</td> <td>1</td> <td></td> </tr> <tr> <td>2021</td> <td>0</td> <td></td> </tr> <tr> <td>2022</td> <td>1</td> <td></td> </tr> <tr> <td>2023</td> <td>0</td> <td></td> </tr> <tr> <td>Total</td> <td>11</td> <td></td> </tr> </tbody> </table> <p>Scheme investigations may look at the actions of either firms or individual accountants, and a single investigation may involve multiple investigation subjects.</p> <p>Additional information for context The FRC is one of several bodies which regulate members of the accountancy profession. By agreement with the six chartered accountancy bodies (list available here), under the Accountancy ¹ https://media.frc.org.uk/documents/Actuarial_Accountancy_scheme_publication_policy_Jan_2021.pdf Scheme the FRC performs a non-statutory role providing oversight of the professional accountancy bodies' regulation of their members. Individual accountants and firms may be a member of any one of the six chartered accountancy bodies, which also conduct disciplinary investigations into the conduct of their members. Since the introduction of the Audit Enforcement Procedure in June 2016, which covers all statutory audit matters (see here), fewer cases have been pursued under the Accountancy Scheme. Information on the FRC's enforcement cases under different regimes may be found here.</p>	Year	Number of Audit cases	Number of Non-Auc	2015	4		2016	4		2017	0		2018	1		2019	0		2020	1		2021	0		2022	1		2023	0		Total	11	
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31/01/2024	<p>I saw this story in the FT this morning: https://www.ft.com/content/da6d2386-ded4-490fb4b3-ec27a3f20983 Can I ask the following under FOI: 1. How many accountants have you investigated in each calendar [sic] year since 2004 (when the accountancy scheme rule mentioned in the FT story came into force). 2. How many accountants that work in local authorities have you investigated each calendar [sic] year since 2004. [3. Please provide a list of local authorities in England that have had accountants investigated at (and the year they were investigated). Please provide clarity if an accountant has been investigated twice or if an authority (but different accountants) has been investigated twice.] If you can't provide figures as far back as then, as per FOI legislation, please provide me with an suggestion to revise this request down (or figures for the years that you can provide).</p>	<p>1. Number of individual accountants investigated under the Accountancy Scheme from 2013 by calendar year:</p> <table border="1" data-bbox="1077 411 1771 743"> <thead> <tr> <th>Year (in which investigation was opened/announced)</th> <th>Number of investigations opened into individual accountants under the Accountancy Scheme</th> </tr> </thead> <tbody> <tr><td>2013</td><td>13</td></tr> <tr><td>2014</td><td>21</td></tr> <tr><td>2015</td><td>12</td></tr> <tr><td>2016</td><td>17</td></tr> <tr><td>2017</td><td>3</td></tr> <tr><td>2018</td><td>9</td></tr> <tr><td>2019</td><td>2</td></tr> <tr><td>2020</td><td>2</td></tr> <tr><td>2021</td><td>7</td></tr> <tr><td>2022</td><td>2</td></tr> <tr><td>2023</td><td>3</td></tr> <tr><td>2024 (to 25 January)</td><td>-</td></tr> </tbody> </table> <p>Notes:</p> <p>a. The figures above include ongoing cases and cases where investigations were opened but did not result in disciplinary action, as well as those where there was a published enforcement outcome following investigation.</p> <p>b. The figures include cases where the FRC decided it would not be appropriate to announce the opening of the investigation, pursuant to the Publication Policy regarding decisions under the Accountancy and Actuarial Schemes.</p> <p>c. The figures do not include investigations under the Accountancy Scheme into accountancy firms (rather than individual accountants).</p> <p>2. Number of accountants working in local authorities investigated under the Accountancy Scheme from 2013 by calendar year: 1 in 2023 (none prior to this investigation).</p> <p>3. Local authorities which have had accountants investigated under the Accountancy Scheme from 2013: Thurrock Council, investigation opened in 2023 (none prior to this investigation).</p> <p>Additional information for context The FRC is one of a number of bodies which regulate individual members of the accountancy profession. By agreement with the six chartered accountancy bodies (list available here), the FRC has a non-statutory role for oversight of the regulation by the professional accountancy bodies of their members, under the Accountancy Scheme. Individual accountants may be a member of any one of the six chartered accountancy bodies, which also conduct disciplinary investigations into the conduct of their members. The scope of the Accountancy Scheme, and therefore the number of cases brought under it, is limited by the Audit Enforcement Procedure, which covers all statutory audit matters (see here). Information on the FRC's enforcement cases under different regimes may be found here.</p>	Year (in which investigation was opened/announced)	Number of investigations opened into individual accountants under the Accountancy Scheme	2013	13	2014	21	2015	12	2016	17	2017	3	2018	9	2019	2	2020	2	2021	7	2022	2	2023	3	2024 (to 25 January)	-
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20/01/2024	<p>1) What is the number of audit firms regulated by the FRC? I would like the data broken down for each of the last five years with a year-end date of 30 November or whichever year-end is most convenient. If you cannot provide data for each of the last five years, then please provide</p>	<p>The FRC holds some of the information you have requested in respect of the number of statutory audit firms registered to perform activities for public interest entities (PIEs) in the UK. You have asked for data for each of the last five years. The way in which the FRC manages and records the information</p>																										

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	<p>data for each of the last four years. If you cannot provide data for the last four years, then please provide data for the last three years. If you cannot provide data for the last three years, then please provide data for the last two years. If you cannot provide data for the last two years, then please provide the most recent year." On 2 January 2024, we sought clarification of your interpretation of "audit firms regulated by the FRC", to which you responded on the same day confirming that you would like to know the "number of statutory audit firms registered to perform activities for public interest entities in the UK.</p>	<p>requested has changed within this period due to the introduction of the FRC's Public Interest Entity Auditor Registration Regulations (the Regulations) as explained below. Therefore, information relating to the first three years of the request has been recorded differently from the information that relates to the last two years of the request. Each of these periods is dealt with in turn below.</p> <p>Information the FRC holds for the period before the Regulations came into effect Each year, the FRC identifies PIE audits and audits of other entities which fall within the scope of the FRC's Audit Quality Review. The FRC surveys audit firms to confirm this information. This is how the FRC was able to identify PIE auditors prior to the Regulations coming into effect. To the extent that the FRC did not manage to identify all those audits (including PIE audits) falling within the scope for Audit Quality Review, the figures for PIE auditors for years prior to the Regulations coming into effect may not be as accurate as those compiled from the PIE Auditor Register since the Regulations took effect (see below).</p> <p>The number of audit firms auditing PIEs within the scope for Audit Quality Review for the first three years of the request is as follows:</p> <table border="1" data-bbox="999 667 1440 842"> <thead> <tr> <th data-bbox="999 667 1126 751">Date</th> <th data-bbox="1126 667 1440 751">Number of audit firms performing audit activities for public interest entities operating in the UK as at 31st December</th> </tr> </thead> <tbody> <tr> <td data-bbox="999 751 1126 778">2021</td> <td data-bbox="1126 751 1440 778">44¹</td> </tr> <tr> <td data-bbox="999 778 1126 805">2020</td> <td data-bbox="1126 778 1440 805">38²</td> </tr> <tr> <td data-bbox="999 805 1126 842">2019</td> <td data-bbox="1126 805 1440 842">40³</td> </tr> </tbody> </table> <p>The Regulations came into effect on 5 December 2022. The Regulations stipulate that, from that date: "to undertake Statutory Audit Work for PIEs, (i) audit firms and (ii) Responsible Individuals (RIs) who are, or may be, responsible for signing an audit report for a PIE, must be on the FRC's PIE Auditor Register (PAR)." It is up to the firm or RI to determine whether they are undertaking, or plan to undertake, Statutory Audit Work on a PIE. The types of audited entities likely to fall within the scope of the Regulations include UK-incorporated entities listed on the London Stock Exchange (or other UK regulated market); UK registered banks, building societies or other credit institutions (but not credit unions or friendly societies); or a UK insurance entity which is in the scope of the Solvency II regulations. The FRC will determine whether a firm or RI must be registered on the PAR by reference</p>	Date	Number of audit firms performing audit activities for public interest entities operating in the UK as at 31st December	2021	44 ¹	2020	38 ²	2019	40 ³
Date	Number of audit firms performing audit activities for public interest entities operating in the UK as at 31st December									
2021	44 ¹									
2020	38 ²									
2019	40 ³									

¹ This number includes the National Audit Office.

² This number includes Audit Scotland and the National Audit Office.

³ This number includes Audit Scotland, the National Audit Office and Audit Wales.



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		to the financial year which is the subject of the audit. As at 5 December 2022, there were 35 audit firms registered with the FRC. As at 5 December 2023, there were 41 audit firms registered with the FRC. You may like to know that the FRC website provides a PIE Auditor Register Firms List (accessible here) which reflects the audit firms on the PIE Auditor Register on the published date.