DISCLOSURE LOG- FOIA Requests

Date of response	Nature of request	Response
15/05/2026	Under the Freedom of Information Act 2000, please provide the following recorded information. From the last 3 financial year's budgeted figures (2022/23, 23/24, 24/25): 1. Climate-related posts a) The number of posts if any (headcount, and FTE where recorded) employed with job titles that include any of the following terms: Climate; Net Zero; Sustainability; Carbon; Emissions; Environmental Sustainability; Climate Change; Climate Action; Climate Policy; Climate Programme; Climate Project; Climate Data; Climate Reporting; Climate Adaptation; Climate Resilience; Energy and Climate; Sustainable Procurement; Green Finance; Green. 2. Cost of those posts The total employment cost for the posts (if any) identified in Question 1, including salary and employer on-costs (e.g. pension and National Insurance), as recorded. 3. External consultants The total amount paid during the same financial year to external consultants, companies, or contractors where the expenditure is recorded under any cost centre, project code, budget line, or purchase description that includes one or more of the following terms: Climate; Net Zero; Sustainability; Carbon; Emissions; Environmental Sustainability; Climate Change; Climate Action; Climate Policy; Climate Programme; Climate Project; Climate Data; Climate Reporting; Climate Adaptation; Climate Resilience; Energy and Climate; Sustainable Procurement; Green Finance; Green. This should include, but not be limited to, expenditure coded to professional services, consultancy, advisory services, or specialist support. If you do not record expenditure in this way, please provide the closest equivalent recorded information held (for example, totals by relevant cost centre or project). If any information requested is not held, please state this clearly. If figures are held only in aggregated form, please provide the aggregated figures. Estimates derived from recorded financial information are acceptable. If complying with this request would exceed the cost limit under Section 12 of the Freedom of Information Act, please disregard point 3.	Our response to each of your questions, using the same headings and numbering as above, is provided below: Climate-related posts 2022/2023 - 0 2023/2024 - 2 2024/2025 - 2 Costs of these posts We consider section 40 (Personal information) of FOIA applies to this information and therefore this information is exempt from disclosure. Further information on the application of this exemption maybe found at **Annex A**. External Consultants 2022/2023 - £0 2023/2024 - £0 2024/2025 - £0

Date of response	Nature of request	Response
	Please provide the information requested above in the following table format, where held: Financial Year Job Title Staff Costs including on-costs (£) Headcount Consultant Spend	
21/04/2026	[Part 1] - General Information: [1a] How many sites are part of this organisation? [1b] Are utilities (gas, electricity, water) procured collectively on behalf of all schools, or by individual academies? [1c] Who is responsible for procurement decisions relating to utilities? (Please state job title) How does the organisation ensure compliance with DfE / ESFA and public procurement regulations when procuring energy? [1d] Does the organisation use a DfE-approved framework for energy procurement? If yes, which one? [1e] Does the organisation have any sustainability or Net Zero objectives that influence procurement decisions? If yes, please summarise. [Part 2] - Energy Procurement & Pricing: [2a] How are your electricity and gas contracts procured? (e.g. direct with supplier, via broker/TPI, via framework) Which framework, DPS, or third-party broker/TPI is or was used? Please state the name. [2b] When was your current electricity contract signed or agreed? [2c] When was your current gas contract signed or agreed? [2d] What is the current contract end date for your electricity supply? [2e] What is the current contract end date for your gas supply? [2f] Who is your current electricity supplier? [2g] Who is your current gas supplier? [2h] If your electricity contract is fixed price, what is the current unit rate (p/kWh)? [2i] If your contract is flexible, half-hourly traded, or index-linked, please just confirm the contract type and we will not ask for a specific rate. [2j] If your gas contract is fixed price, what is the current unit rate (p/kWh)? [2k] If your contract is flexible, half-hourly traded, or index-linked, please just confirm the contract type and we will not ask for a specific rate. [2l] What is the current standing charge (p/day) for electricity and gas? [2m] Was a broker or Third Party Intermediary (TPI) involved in arranging your current contracts? If yes, please state their name. [2n] What commission, broker fee, or TPI payment was paid in connection with your current gas and/or electricity contracts? Please state the amount per meter, per contract, or as a p/kWh uplift. If the organisation does not hold this information, please confirm whether it has been requested from the broker or supplier. [2o] How many suppliers submitted quotations for your most recent electricity and gas procurement?	Our response to each of your questions is provided below, using the same numbering and parts as above. Part 1 - General Information 1a) The organisation consists of two sites. 1b) We do not hold the requested information. Please note that the Financial Reporting Council (**FRC**) is neither a school nor an academy. 1c) We do not hold the requested information. The FRC does not procure utilities. 1d) No. 1e) No. Part 2 - Energy Procurement & Pricing We do not hold the information requested in this part of your request. Part 3 - Metering, MOP, DA & DC Arrangements We do not hold the information requested in this part of your request. Part 4 - Energy Monitoring & Management Our response to questions 4a), 4c), 4d) 4e) and 4f) in this part of your request is 'no'. We do not hold the information requested by question 4b). Part 5 - Water Procurement & Monitoring We do not hold the information requested in this part of your request.

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	[Part 3] - Metering, MOP, DA & DC Arrangements: [3a] (MOP = Meter Operator I DA = Data Aggregator I DC = Data Collector- these are contracted services that determine how your energy data is captured and settled) Are any of your electricity meters Half-Hourly (HH) settled (Profile Class 00)? [3b] If yes, how many HH meters does the organisation have, and across which sites? [3c] Who is the current Meter Operator (MOP) for your electricity meters? [3d] When was the current MOP contract signed, and what is its end date? [3e] Who is the current Data Collector (DC) and Data Aggregator (DA) for your electricity meters? [3f] What charges are applied for MOP, DA, and DC services? Are these shown as a separate line item on bills, or embedded within the unit rate? [3g] Were MOP, DA, and DC contracts competitively tendered, or were they assigned by the supplier or framework? [Part 4] - Energy Monitoring & Management: [4a] Does the organisation currently have any form of energy monitoring in place? (e.g. AMR, smart meter portal, half-hourly data access, real-time dashboards) If yes, which sites have monitoring, and what type is in place at each? Please distinguish between: real-time I live data I half-hourly/ Day+1 data I monthly smart read only I manual reads only Which platform, portal or software is used to view or analyse energy consumption data? [4b] Is gas consumption monitored separately to electricity? If yes, how? [4c] Does the organisation receive automated alerts for unusual or excessive energy consumption (e.g. overnight or weekend usage)? [4d] Does the organisation receive any bill validation or bill checking service, from a broker, consultant, or software platform? [4e] Has the organisation undertaken any energy audits, Display Energy Certificate (DEC) assessments, or ESOS compliance reporting in the last three years? [4f] Has the organisation ever used energy data to identify and evidence savings? If yes, please give a brief summary. [Part 5] - Water Procurement & Monitoring: [5a] How are your water and wastewater contracts procured? [5b] Which framework, DPS, or third-party was used? Please state the name. [5c] When was your current water contract signed or agreed? [5d] What is the current contract end date for your water supply? [5e] Who is your current water supplier? [5f] What unit rate (p/m3) are you currently paying for water and wastewater, if known? [5g] How many suppliers submitted quotations for your most recent water procurement? [5h] Was a broker or TPI used in procuring your water contract? If yes, please state their name and any fee or commission paid.	

Date of response	Nature of request	Response
	[5i] Are there any additional services included such as leak detection, water efficiency, or bill validation? If yes, please describe. [5j] Does the organisation have any water monitoring or sub-metering in place to detect leaks or track consumption at site level?	
17/04/2026	For each calendar year from 2020 to 2026 inclusive: 1. The number of cyber security breaches that have being identified that were found to be a result of a malicious threat actor (i.e. not accidental data breach) 2. The breakdown in high-level causes of these breaches as identified by cyber security incident response teams (CSIRTs), for example (but not limited to) unpatched software/hardware, lack of multi-factor authentication (MFA), leaked user credentials, lack of in-transit encryption, etc 3. The number of breaches that occurred that were attributed to a previously known vulnerability to the organisations hardware, software, policies, or processes, for example where system was known to be at risk due to being unpatched or out of support, or security controls were recommended but not enforced, and was defined within the resulting incident response report. 4. The estimated combined costs incurred as a result of cyber security breaches defined in request number one in each year.	**1.** 0. **2.** Not applicable. **3.** Not applicable. **4.** Not applicable.
14/04/2026	In paragraph 3.6 of this consultation your refer to a review of the China Standards of Auditing conducted by the FRC in 2021–22. Could you please tell me what the specific "limited respect" is for which that review concluded that China Audited Standards were not equivalent to ISAs?”	The FRC holds the information you have requested, however we consider it is exempt from disclosure under section 27(1)(a) of FOIA. Disclosure of the information would be likely to prejudice relations between the United Kingdom and China. More information on the application of this exemption and the consideration of the public interest test may be found at **Annex A**.
14/04/2026	It has been reported in the media that in 2021/2022, upon request from the Chinese government, the FRC conducted a review of Chinese accounting standards. Please share the review. **Reference to “Chinese accounting standards” was in error and should read “Chinese auditing standards”.*	The FRC holds the information you have requested, however we consider it is exempt from disclosure under section 27(1)(a) of FOIA. Disclosure of the information would be likely to prejudice relations between the United Kingdom and China. More information on the application of this exemption and the consideration of the public interest test may be found at **Annex A**.
07/04/2026	Email 1 ‘It has been some significant time since the closing date for contributions to audit enforcement. This was 9 January this year. Pleae [sic] would you tell me: 1) when you plan to publish? 2) how many replied and who they were from	We confirm that we hold the information requested in relation to all four points of your request. We have understood your request for ‘contributions’ as a request for the written responses received on the AEP consultation. The FRC currently plans to publish the non-confidential responses received from stakeholders in the week commencing 13 April 2026. The FRC currently plans to publish its feedback and decision statement in late-May/ early June 2026.

Date of response	Nature of request	Response
	3) copies of the contributions and relate correspondence (only if relates to content, not admin etc) This is all available on FoI. Plainly if you publish immediately, you will not need to provide separately. These delays and not being able to consider what others are saying affects thought and input to other contributions elsewhere. The public needs this shared experience to be informed and contribute meaningfully. …' <u>Email 2</u> 'To clarify, item (3) was a request to provide copies of contributions. Please try to do this before the week end so we can review and deliberate all the contributions received, to info in a balanced way our next input. As stated, once you publish, this request becomes redundant. SoS often does this, publishing so public get at once. …' <u>Email 3</u> On further reflection, please can you add an item (4) as to whether anyone else has made an FOIA request for these contributions, and date they made it and date they received the reply together with details of which contributions they received. …'	The FRC intends to publish the written responses received on a non-confidential basis (with personal data removed), including the names of the organisations who provided them, on its website in the week commencing 13 April 2026. The number of contributions received is intended to be published as part of the FRC's feedback and decision statement in late May/early June 2026. Under section 22(1)(a) of FOIA, we are not obliged to provide information if the information held is intended for future publication and as such, we consider that the responses to the consultation paper, as well as the number and names of those who provided such responses, are exempt from disclosure. To the extent that the information specified at 2. and 3. of your request will not be published as described above, we consider that disclosure of this information would be likely to prejudice the effective conduct of public affairs. We therefore consider that this information is exempt from disclosure under section 36(2)(c) of FOIA. In respect of the request in your third email, the FRC received a FOIA request on 15 January 2026 for copies of the non-confidential responses to the consultation paper. The FRC responded on 12 February 2026 confirming that the non-confidential responses (with personal data removed) will be published on the FRC's website, that copies of the non-confidential responses were exempt from disclosure under section 22(1)(a) (information intended for future publication) of FOIA and that section 40 (personal information) of FOIA applied to the personal data. In respect of your request, we consider that section 40 of FOIA applies and any personal data within the scope of your request is exempt from disclosure. More information on the application of exemptions may be found at **Annex A**.
24/03/2026	My Complaint about IFoA dated 28 November 2025 included evidence of a deliberate breach of the IFoA Royal Charter. According to my records, my Complaint dated 28 November 2025 was the first time that I submitted explicit evidence of a deliberate breach of the IFoA Royal Charter where the evidence had been accepted as accurate by three identified members of IFoA Council. FRC's response to Matters #1 - #4 explains that FRC does not accept that my Complaint dated 28 November 2025 included "new evidence". It is evident from my FoI requests Matters #5 - #7 that I do not accept FRC's explanation about "new evidence". My concerns about FRC's handling of my complaint about IFoA started in 2021 when I submitted my original complaint.	Under section 1(1)(a) of FOIA, any person making a request for information to a public authority is entitled to be informed in writing by the public authority whether it holds information of the description specified in the request. If the public authority holds information of the type specified in the request, the person requesting the information is entitled under section 1(1)(b) of the Act to have the information communicated to them. The rights in section 1(1)(a) and (b) are subject to a number of exclusions and exemptions. Having considered your request, we have decided not to disclose the requested information under section 21 of FOIA. We explain below why we consider this section to apply. **Section 21 (Information accessible by other means)** You have requested the dates of evidence you submitted to the FRC in which you specified certain matters set out in 1. and 2. above. As you submitted this evidence, we are of the opinion that the evidence will be reasonably accessible to you as it will be stored within your email account or electronic devices. As a result, it is exempt from

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	On 5 November 2021 I wrote to the FRC CEO and explained my concerns. I did not receive a reply. I included this letter in my written submission to the DWP as part of the inquiry into the Liability Driven Investment inquiry in November 2022 and can be found in the following links:- 1. The inquiry https://publications.parliament.uk/pa/cm5803/cmselect/cmworpen/826/report.html 2. My submission https://committees.parliament.uk/writtenevidence/113552/html/ I am submitting this FoI request because I am seeking confirmation in advance that my next complaint will contain "new evidence" which has not been previously considered by FRC. I anticipate that my next complaint will contain evidence of the following:- (1) concerns about IFoA governance evidenced by unanswered questions brought to the attention of IFoA Council; (2) a report prepared by the Scottish Legal Complaints Commission (SLCC) which contains unexplained inconsistencies compared with the report prepared by IFoA's Independent Examiner. Please provide the dates of any evidence previously submitted by me which includes concerns about IFoA governance evidenced by unanswered questions brought to the attention of IFoA Council; if none please state "none".” Please provide the dates of any evidence previously submitted by me which includes evidence of inconsistencies between a SLCC report and the the report prepared by the IFoA Independent Examiner; if none, please state "none".”	disclosure under section 21 of FOIA. This is an absolute exemption which means that the public interest does not need to be considered.
24/03/2026	My Complaint about IFoA dated 28 November 2025 included evidence of a deliberate breach of the IFoA Royal Charter. My evidence included reference to exchanges with three IFoA Council members (included in the cc distribution of my Complaint and with this communication) who had seen my evidence and were familiar with the issues. These IFoA Council members did not dispute my allegations concerning improper conduct. According to my records, my Complaint dated 28 November 2025 was the first time that I submitted explicit evidence of a deliberate breach of the IFoA Royal Charter where the evidence had been accepted as accurate by three identified members of IFoA Council.	Under section 1(1)(a) of FOIA, any person making a request for information to a public authority is entitled to be informed in writing by the public authority whether it holds information of the description specified in the request. If the public authority holds information of the type specified in the request, the person requesting the information is entitled under section 1(1)(b) of the Act to have the information communicated to them. The rights in section 1(1)(a) and (b) are subject to a number of exclusions and exemptions. Having considered your request, we have decided not to disclose the requested information under section 21 of FOIA. We explain below why we consider this section to apply. **Section 21 (Information accessible by other means)**

Date of response	Nature of request	Response
	FRC's response to Matters #1 - #4 explains that FRC does not accept that my Complaint dated 28 November 2025 included "new evidence". It follows that FRC must have similar earlier complaints from me which included explicit evidence of a deliberate breach of the IFoA Royal Charter where the evidence was accepted by three identified members of IFoA Council." Please confirm the dates of any earlier communications from me to FRC which included explicit reference to a deliberate breach of the IFoA Royal Charter where the evidence was accepted by three members of IFoA Council; if none, please state "none".	You have requested the dates of communications you sent to the FRC in which you specified certain matters set out in 1. above. As you sent these communications, we are of the opinion that their content will be reasonably accessible to you as it will be stored within your email account or electronic devices. As a result, it is exempt from disclosure under section 21 of FOIA. This is an absolute exemption which means that the public interest does not need to be considered.
24/03/2026	My Complaint about IFoA dated 28 November 2025 included evidence of a LinkedIn conversation with an IFoA member of Council (included in the cc recipients). In this conversation the IFoA Councillor made statements that were highly critical of IFoA governance. My Complaint included specific reference to these comments and evidence that these comments had been notified to the IFoA President. According to my records, my Complaint dated 28 November 2025 was the first time that I submitted explicit evidence directly sourced from a member of IFoA Council that IFoA governance had serious flaws. Similarly my Complaint dated 28 November 2025 was the first time that I submitted evidence that serious flaws concerning IFoA governance sourced directly from an IFoA Council member had been referred to the IFoA President. FRC's response to Matters #1 - #4 explains that FRC does not accept that my Complaint dated 28 November 2025 included "new evidence". It follows that FRC must have similar earlier complaints from me which included explicit evidence sourced from a member of IFoA Council confirming serious flaws with IFoA governance." Please confirm the dates of any communications from me to FRC which referred to explicit statements sourced from IFoA Councillors confirming serious flaws with IFoA governance; if none, please state "none"." Please confirm the dates of any communications from me to FRC which included evidence sourced directly from an IFoA Council member relating to serious flaws in IFoA governance had been notified to the IFoA President; if none, please state "none".	Under section 1(1)(a) of FOIA, any person making a request for information to a public authority is entitled to be informed in writing by the public authority whether it holds information of the description specified in the request. If the public authority holds information of the type specified in the request, the person requesting the information is entitled under section 1(1)(b) of the Act to have the information communicated to them. The rights in section 1(1)(a) and (b) are subject to a number of exclusions and exemptions. Having considered your request, we have decided not to disclose the requested information under section 21 of FOIA. We explain below why we consider this section to apply.

<table>
<tr><th>Date of response</th><th>Nature of request</th><th>Response</th></tr>
<tr><td>24/03/2026</td><td>My Complaint about IFoA dated 28 November 2025 related to explicit dishonest statements attributable to IFoA Council dated 12 November 2025. In my Complaint to FRC I included three members of IFoA Council (included as cc recipients in this communication) who have not disputed the factual accuracy of my concerns.

This timing is significant because it relates to a relatively new initiative for IFoA Council email communications introduced by IFoA Council with effect from 1 November 2025. In other words, communications from an IFoA Council email address before 1 November 2025 simply did not exist.

According to my records, my Complaint dated 28 November 2025 was the first time that evidence of IFoA Council explicit dishonesty supported by corrobating evidence of factual accuracy from three IFoA Council members had been submitted to FRC.

FRC's response to Matters #1 - #4 explains that FRC does not accept that my Complaint dated 28 November 2025 included "new evidence".

It follows that FRC must have similar earlier complaints from me relating to correspondence attributable to IFoA Council with evidence corroborated by the three identified members of IFoA Council.

Please confirm the dates of any communications from me to FRC which referred to explicit dishonest statements attributable to IFoA Council; if none, please state "none".”

Please confirm the dates of any communications from me to FRC which included the three identified members of IFoA Council who did not dispute the factual accuracy of my concerns; if none, please state "none".</td><td>Under section 1(1)(a) of FOIA, any person making a request for information to a public authority is entitled to be informed in writing by the public authority whether it holds information of the description specified in the request. If the public authority holds information of the type specified in the request, the person requesting the information is entitled under section 1(1)(b) of the Act to have the information communicated to them.

The rights in section 1(1)(a) and (b) are subject to a number of exclusions and exemptions. Having considered your request, we have decided not to disclose the requested information under section 21 of FOIA. We explain below why we consider this section to apply.</td></tr>
<tr><td>17/03/2026</td><td>Please will you provide me with:
1. FRC's public notice together with list of publications, with publication dates and issue number, in which FRC called for bids for this work.

2. FRC's procurement policy covering outsourcing, or commissioning of consultancy assignments.

3. Copies of all bids received together with the identities of the key people involved and showing how this matched the bid requirements.

4. Regarding the statement:
"Findings will inform the FRC’s activities to support UK economic growth through high standards of corporate governance and corporate reporting."</td><td>Our response to each of your questions is provided below.

Question 1

We have understood this as a request for the FRC’s tender for the commissioning of an independent survey into how AI and other disruptive technologies are being adopted by UK Public Interest Entities to support corporate reporting.

The information is available through the following links: https://www.find-tender.service.gov.uk/Notice/028041-2025 and https://www.find-tender.service.gov.uk/Notice/072678-2025

Please note that although we have provided the above links, the information you have requested is exempt from disclosure under section 21 of FOIA as it is reasonably accessible to you. This is an absolute exemption which means that the public interest</td></tr>
</table>

Date of response	Nature of request	Response
	the FRC is intending to place reliance on the outcome of the work of this establishment "to support economic growth" Please provide main Board reports and deliberations on: a. how exactly FRC will help economic growth by this anonymised survey, and growth of what exactly is it hoping to achieve b. how and when FRC will go to public consultation on same subject as it is required to do under the Equalities Act c. how the Board believes it can place reliance on this survey to inform its companies act law enforcement activities, and not land up in the Admin court for circumventing due process including public consultation d. existential risks to humanity posed by advanced AI and auditors obligations in identifying and exposing manufacturers / wholesalers / retailers. e. all comms (unredacted) with the Sec of State seeking permission for this task (or being ordered to do it).	does not need to be considered. More details about this exemption are provided in **Annex A**. Question 2 The FRC holds the information you have requested. Some of the information requested is available on the FRC's website through the following link: https://www.frc.org.uk/about-us/policies-and-procedures/procurement/. Please note that to the extent that the FRC's procurement policy is published on the FRC's website it is exempt from disclosure under section 21 of FOIA as it is reasonably accessible to you. This is an absolute exemption which means that the public interest does not need to be considered. More details about this exemption are provided in **Annex A**. The rest of the information you have requested in question 2) can be accessed here; the link will remain active for seven days from the date of this letter. Please note that although the document is marked 'draft' it was the procurement policy in effect at the date of your request. It is in the process of being updated. Personal data, including individuals' names, has been redacted under section 40 of FOIA. Further information on the application of this exemption is set out in **Annex A** below. Question 3 The FRC holds the information requested. The FRC considers that copies of the bids are exempt from disclosure under section 43 of FOIA as disclosure would, or would be likely to, prejudice the commercial interests of the FRC. A detailed explanation of why we consider section 43 to apply can be found in **Annex A** below. The identities of the key people involved represents personal data and as such is exempt from disclosure under section 40 of FOIA. Further information on the application of this exemption is set out in **Annex A** below. Information showing how the bids matched the bid requirements can be accessed here; the link will remain active for seven days from the date of this letter. The FRC considers that the identities of the suppliers who submitted bids are exempt from disclosure as disclosure would, or would be likely to, prejudice the commercial interests of the FRC. A detailed explanation of why we consider section 43 to apply can be found in **Annex A** below. Question 4

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		The FRC does not hold the information requested.
23/02/2026	1. Does FRC have a duty to investigate complaints submitted by members of the public? 2. How many complaints about the Institute and Faculty of Actuaries (IFoA) (including individual members) has FRC received since 1 July 2025? 2.1 How many of these complaints included "new evidence" which had not previously been seen by FRC? 1.3 How many of these complaints (#2.1) related to dishonest statements issued on behalf of IFoA Council? 2.3 How many of these complaints (#2.2) included evidence showing that the dishonest statements were not disputed by at least two members of IFoA Council? 3. How many of these complaints has FRC discussed with IFoA? 4. How many of these complaints has FRC failed to investigate?	We confirm that we hold the information requested. We have responded to your questions below using the same numbering as above. 1. The FRC has a published complaints procedure detailing our remit over complaints on the FRC website. This can be found at the following link: Make a complaint. The FRC is responsible for independent supervision of the IFoA and our remit and approach are set out on the FRC website. This can be found at the following link: Supervision of the Actuarial Profession 2. We have received one complaint about the IFoA since 1 July 2025, from yourself. 2.1 This complaint provided information to the FRC in relation to a complaint which had been made in 2023. The FRC formed the view that this information did not amount to new evidence. 2.2 This complaint made an allegation that the IFoA Council had issued a dishonest statement. 2.3 This complaint alleged that members of the IFoA Council had not disputed that the IFoA Council had made the dishonest statement. 3. We have spoken with the IFoA regarding this complaint. 4. After a review of this complaint, we determined that it was a continuation of issues already investigated by the FRC between 2021 and 2023. Due to this, the FRC has not investigated this complaint again and as mentioned in our email to you dated 27 January 2023, your complaint remains closed.
13/02/2026	I am writing to request further information on the Scalebox Programme announced in September. Please provide the following information: (1) The number of firms invited to participate in the programme. (2) The number that have applied to participate, and the number that have been accepted. (3) Copies of any communications sent to firms that have been invited, applied or accepted to the programme. (4) Copies of any FRC meeting minutes or similar discussing the programme. (5) Copies of any assessments of audit price or quality conducted as a result of the programme.	Our response to each of your questions is provided below. (1) 15 firms were invited to participate in the new Scalebox programme announced on 11 September 2025[1] (the **Programme**). (2) 13 firms applied to participate in the Programme, and all 13 were accepted. (3) Copies of these communications accompany this letter. Redactions have been made to personal data (relying on section 40 FOIA (personal information)). Other information has been withheld or redacted where disclosure of that information is likely to be prejudicial to the effective conduct of public affairs (section 36 FOIA). (4) Information within scope of this aspect of the request has been withheld in reliance on section 36 FOIA (prejudice to the effective conduct of public affairs). (5) We do not hold this information. (6) The estimated costs of the Programme incurred from the launch in September 2025 to 31 December 2025 are £54,000, and the estimated costs expected to

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	(6) The estimated cost of the programme.	be incurred for the 2026 calendar year are approximately £276,000 (estimated total of £330,000). More information on the application of exemptions may be found at **Annex A**
12/02/2026	Under the Freedom of Information Act, could I have the following information regarding this consultation please - Audit Enforcement Procedure: Consultation on proposed updates to the FRC's routes to resolution? https://www.frc.org.uk/consultations/audit-enforcement-procedure-consultation-on-proposed-updates-to-the-frcs-routes-to-resolution/ 1. Copies of all the non-confidential responses to the consultation paper. 2. A list of all the organisations/individuals who responded. 3. A list of meetings held with organisations/individuals concerning this consultation and minutes of those meetings.	We confirm that we hold the information requested in relation to all three points of your request. However, we consider the information is exempt from disclosure for the following reasons: - The non-confidential responses to the consultation paper (with personal data removed), including the names of the organisations who provided them, will be published by the FRC on its website. This will take place in the coming months. Under section 22(1)(a) of FOIA, we are not obliged to provide information if the information held is intended for future publication and as such, we consider that the non-confidential responses to the consultation paper, as well as the list of those who provided such responses, are exempt from disclosure. - To the extent that the information specified at 2. of your request will not be published as described above, we consider that disclosure of this information would be likely to prejudice the effective conduct of public affairs. We therefore consider that this information is exempt from disclosure under section 36(2)(c) of FOIA. - We consider that disclosure of the list of meetings held with organisations/individuals concerning the AEP consultation and any minutes of those meetings (as requested at 3 of your request) would be likely to prejudice the effective conduct of public affairs. We therefore consider that this information is exempt from disclosure under section 36(2)(c) of FOIA. - Personal data is exempt from disclosure. We consider that section 40 of FOIA applies and any personal data within the scope of your request is exempt from disclosure. More information on the application of exemptions may be found at **Annex A**. **Annex A** **Section 22 of FOIA (Information intended for future publication)** Section 22 provides, as relevant: *'1) Information is exempt information if –* *a) The information is held by the public authority with a view to its publication, by the authority or any other person, at some future date (whether determined or not),* *b) The information was already held with a view to such publication at the time when the request for information was made, and* *c) It is reasonable in all the circumstances that the information should be withheld from disclosure until the date referred to in paragraph (a).'*

Date of response	Nature of request	Response
		S22 allows for information to be withheld from disclosure when it is reasonable in all the circumstances to delay the provision of information until it is made generally available through publication. We consider that s22 applies to the non-confidential responses to the consultation, and the list of organisations / individuals who responded on a non-confidential bases sought at 1. and 2. of your request. The FRC will publish its response on the consultation later this year, together with the responses provided on a non-confidential basis and the list of those who provided such responses. This exemption is qualified and we are required by FOIA to balance the public interest for and against disclosure. For disclosure: • There is a general public interest in transparency being demonstrated by releasing the information with this reply. • Disclosure may allow limited public debate and scrutiny of the responses at an earlier stage. • Disclosure may provide the public with limited insight into the FRC's potential approach in relation to proposed changes to the AEP. • There is a clear public interest in the proposed changes to the AEP. • There is a public interest in public bodies providing information they hold that falls within the scope of an FOI request as quickly as possible. Against disclosure: • The FRC will publish the non-confidential responses, and the names of the organisations who responded, in the near future - thereby permitting public scrutiny. The information to be published will be more a comprehensive response which informs the public how the FRC has considered the responses to the consultation. • Refusal of the request will not prevent scrutiny or debate; it will delay it for a short period of time until the FRC's feedback statement and consultation responses are published in accordance with the FRC's established practice. • Publishing the responses on the FRC's website will provide greater transparency than the release of the information requested in isolation.

Date of response	Nature of request	Response
		• Given that the information will be made generally available through publication in due course, disclosure at this stage would not be efficient use of FRC resource. Having considered factors for and against disclosure, we have concluded that the balance of the public interest is in favour of maintaining the exemption. **Section 36 (Prejudice to the effective conduct of public affairs)** S36(2)(c) provides: *'(2) Information to which this section applies is exempt information if, in the reasonable opinion of a qualified person, disclosure of the information under this Act—* … *(c) would otherwise prejudice, or would be likely otherwise to prejudice, the effective conduct of public affairs.'* In this instance, the FRC's qualified person considers that the disclosure of the list of organisations/individuals who responded to the Consultation (other than those whose responses will be published) and all of the requested information at point 3 of your request would be likely to otherwise prejudice the effective conduct of public affairs. Disclosure of the information now would result in the release of information on the consultation prior to the FRC publishing its response to the Consultation, which would be a departure from the FRC's usual approach to consultations and result in piecemeal release of information which may not reflect the fuller written responses nor the FRC's consideration of those responses. This would be likely to undermine this consultation and future consultation procedures by impacting the FRC's relationship with its stakeholders who would expect the information to be released in the usual manner via the FRC's website. Disclosure would also be likely to reduce stakeholders' willingness to engage in future consultation meetings and roundtables, thereby having a negative impact on future consultation processes. S36 is qualified and we are required by FOIA to balance the public interest for and against disclosure. *For disclosure* • There is a general public interest in transparency being demonstrated by releasing the information with this reply. • Disclosure may allow limited public debate and scrutiny of matters discussed at meetings held in relation to the Consultation.

Date of response	Nature of request	Response
		• Disclosure may provide the public with limited insight into the FRC's potential approach in relation to proposed changes to the AEP. • There is a public interest in the proposed changes to the AEP. • There is a public interest in public bodies providing information they hold that falls within the scope of an FOIA request as quickly as possible. *Against disclosure* • The FRC will publish its response to the consultation responses and those written responses which are not confidential, thereby permitting public scrutiny and giving insight into the FRC's policy analysis and the consultation responses. The information intended to be published will provide significantly more detail and context than the requested information. • Publication of the FRC's response to the Consultation and non-confidential responses will occur later this year. Refusal of the request will not prevent scrutiny or debate and occurs with the benefit of the FRC's feedback of the responses received. • It is in the public interest for the FRC to benefit from the full range of views of stakeholders when preparing responses to consultations, in order that their consultation responses properly and fully take account of those views. To obtain such views, stakeholders need to be confident in taking part and putting forward all of their views, including potentially controversial positions, without fear of their words being published. Disclosing the requested information would be likely to deter stakeholders from taking part in roundtable events or meetings at all, and to be less likely to share frankly and candidly their full range of views. • A regulator's effectiveness is prejudiced when trust in that body is damaged. Trust may be damaged, in circumstances where the FRC publishes a discussion that stakeholders participating in the discussion did not expect would be made public. • Provision of the requested information will pull focus and potentially resources from the policy development of the AEP to the management of the consequences of the disclosure (e.g. stakeholder and media management). • Provision of the requested information is likely to provide minimal information which might not reflect the fuller written consultation responses of the attendees.

Date of response	Nature of request	Response
		Having considered factors for and against disclosure, we have concluded that the balance of the public interest is in favour of maintaining the exemption. **Section 40 (Personal data)** S 40(2) of the FOIA provides an exemption from the right to information if it is personal data, as defined in the Data Protection Act 2018. This is an 'absolute' exemption. Therefore, it is not necessary to balance the public interest for and against disclosing the information. We consider that the first condition (as stated in s40(3A) of FOIA) is satisfied, as the information requested comprises the personal data of individuals other than yourself and which, if disclosed, would breach the requirement of the UK General Data Protection Regulations ("UK GDPR") including the data protection principles of Article 5 and the Data Protection Act 2018 ("DPA"). In particular, it would be a breach of the first data protection Principle as set out in Article 5 of the UK GDPR, to disclose some information as it would not be necessary or fair to the individuals concerned, or lawful, where none of the conditions in Article 6(1) of the UK GDPR have been met. The individuals concerned have not provided their consent for their personal details to be made public and the release of such information may be detrimental to the individuals themselves. Consequently, for these reasons we have withheld all personal data contained within the consultation responses, list of individuals/organisations who responded and in any meeting notes under s 40 of FOIA.
03/02/2026	1. What are the contractual performance KPI's for this contract? 2. Actual spend on this contract/framework (and any sub lots), from the start of the contract to the current date. 3. Is there an extension clause in the framework(s)/contract(s) and, if so, the duration of the extension? 4. Has a decision been made yet on whether the framework(s)/contract(s) are being either extended or renewed? 5. Who is the senior officer (outside of procurement) responsible for this contract?	Our response to each of your questions is provided below. 1. What are the contractual performance KPI's for this contract? This contract does not include specific contractual Key Performance Indicators. 2. Actual spend on this contract/framework (and any sub lots), from the start of the contract to the current date. £49,200 (inclusive of VAT) 3. Is there an extension clause in the framework(s)/contract(s) and, if so, the duration of the extension? Yes, the contract allows for an extension. It does not specify an extension period.

Date of response	Nature of request	Response
		4. Has a decision been made yet on whether the framework(s)/contract(s) are being either extended or renewed? Yes, the contract will end in 2027. 5. Who is the senior officer (outside of procurement) responsible for this contract? Director of HR, Delivery & Organisational Design
14/01/2026	Any contracts between your organisation and Montfort Communications Limited from 1st July 2019 to the present. Copies of any emails between the FRC's Director of Stakeholder Engagement & Corporate Affairs and Montfort Communication during 2023 and 2024.	The FRC holds the information you have requested. We address each limb of your request separately below. Request for contracts between Montfort Communications Limited (Montfort) and the FRC The information within the scope of your request and to which the FRC does not consider an exemption applies is attached at Annex C. We are withholding information that falls within the scope of this aspect of your request where we consider one or more of the following exemptions applies: - Section 40 of FOIA: some of the information requested constitutes personal data and is exempt from disclosure under section 40 of FOIA because its disclosure would breach data protection law. - Section 43 of FOIA: some of the information requested, if disclosed, would be likely to prejudice both the FRC and Montfort's commercial interests. - Section 36(2)(b)(ii) of FOIA: some of the information requested, if disclosed, would be likely to inhibit the free and frank exchange of views for the purposes of deliberation. Emails between the FRC's Director of Stakeholder Engagement & Corporate Affairs and Montfort The information within the scope of this aspect of your request, and to which the FRC does not consider an exemption applies, is appended at Annex D. We are withholding information that falls within the scope of your request where we consider one or more of the following exemptions applies: - Section 40 of FOIA: some of the information requested constitutes personal data and is exempt from disclosure under section 40 of FOIA, because its disclosure would breach data protection law. - Section 43 of FOIA: some of the information requested, would, or would be likely to, prejudice both the FRC and Montfort's commercial interests if disclosed. - Section 36(2)(b)(i) of FOIA: some of the information requested would, or would be likely to, inhibit the free and frank provision of advice if disclosed. - Section 36(2)(b)(ii) of FOIA: some of the information requested, if disclosed, would, or would be likely to, inhibit the free and frank exchange of views for the purposes of deliberation. - Section 36(2)(c) of FOIA: some of the information requested, if disclosed, would, or would be likely to prejudice, the effective conduct of public affairs.