



Oifig an Ard-Reachtair Cuntas agus Ciste  
Office of the Comptroller and Auditor General

**Freedom of Information Disclosure Log**

**Up to and including - Quarter 4 2021**

Date Request Received	Records Requested	Decision	Reply Date
21 October 2021	Advertising spend from March 2020 to 20 October 2021 and the proportion of this spend that related to Covid-19 advertising.	Part Release. Commercially sensitive data redacted (Section 36(1)(b) of the Freedom of Information Act 2014).	19 November 2021
16 September 2021	A copy of the Comptroller and Auditor General's pre-audit direction (in relation to an issue of concern regarding the local authority swimming programme) to the audit planners of the 2021 audit of the Department of Tourism, Culture, Arts, Gaeltacht, Sports and Media.	Released	12 October 2021
8 July 2021	Details of a recently reported write down of bad debt by the Health Service Executive for the procurement of ventilators.	Refused under Section 42(g) of the Freedom of Information Act 2014	14 July 2021
28 June 2021	With regard to the government's LGBTQI strategy to promote the visibility of the LGBTQI community, records held regarding (i) plans to provide gender neutral toilet facilities in the workplace, (ii) discussions around toilet facilities for people who are gender transitioning (iii) any risk assessments on toilet proposals (iv) the use of disabled toilets as gender neutral options for the Office.	Refused under Section 15(1)(a) of the Freedom of Information Act 2014	14 July 2021
9 April 2021	Time spent by the Office on the Department of Transport's Audits and each of its subsidiaries; MetroNorth, BRT(Bus rapid transport), DublinBus, IrishRail,Luas, Dart, MetroLink, Busconnects, and the NTA(National Transport Authority) from 2001 to 2021.	Part Release	6 May 2021

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20 February 2021	Leases, Contracts, or Agreements above €25,000 which have been awarded without a competitive process to service providers by Dublin Regional Homeless Executive and Dublin City Council, for 2018, 2019 and 2020 and published by the Comptroller and Auditor General in the Appropriation Accounts.	Withdrawn	3 March 2021
18 February 2021	Copies of the SIFC (statement on internal financial control) submitted to the C&AG by the Office of Public Works in the years 2007-2011 inclusive.	Refused under Section 42(g)(i) of the Freedom of Information Act 2014	4 March 2021
30 December 2020	Minutes of all meetings of the organisation's board/governing authority/ management committee, or equivalent central authority, held in 2020, as well as minutes of all meetings of the board/governing authority/management committee, or equivalent central authority held in 2020, of any other organisation's which this office is the point of contact for.	Released	26 January 2021
30 November 2020	Records held regarding the "Lake Settlement Project" of the Discovery Programme	Refused under Section 42(g)(i) of the Freedom of Information Act 2014	10 December 2020
3 March 2020	Warrant of appointment of the Comptroller and Auditor General	Released	12 March 2020
18 February 2020	Records relating to Special Report 98, Provision of School Transport, which reference the profit and or reserves referred to in the report.	Refused under S42(g) and S15(1)(a) of the Freedom of Information Act, 2014	13 March 2020
13 January 2020	Minutes of all meetings of the Office's board/governing authority/management committee or equivalent central authority, held in 2019, as well as the minutes of all meetings of the board/governing authority/management committee or equivalent central authority held in 2019, of any other organisation which this Office is the point of contact for.	Released	6 February 2020

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3 October 2019	All records relating to the audit of Tait House Community Enterprise (CLG), Southill, Limerick, and all information relating to staff and funding of their office.	Refused under S.42(g) of the 2014 Act.	10 October 2019
30 June 2019	Full internal audit universe statement from the Office for semi-state bodies i.e. internal audit reviews required by category.	Refused under S.42(g) of the 2014 Act.	18 July 2019
28 May 2019	Records relating to potential disallowance raised by the European Commission in relation to area-based farm payments and reported in the Comptroller and Auditor General's Special Report 105 — Ireland's Transactions with the EU in 2017.	Refused under S.42(g) of the 2014 Act.	7 June 2019
18 February 2019	Records relating to the programme of procurement of Offshore Vessels by the Department of Defence since 2010.	Refused under S.42(g) of the 2014 Act	25 February 2019
18 January 2019	Records relating to the programme of procurement of Offshore Vessels by the Department of Defence since 2010.	Responded to outside of FOI Act	30 January 2019
16 January 2019	Records relating to the purchase football tickets by the Department of Defence in excess of €1,000 in the years 2010 to 2013.	Refused under S.42(g) of the 2014 Act	12 February 2019
14 January 2019	Query regarding application of Public Procurement Guidelines.	Responded to outside of FOI Act	15 February 2019
19 December 2018	Records relating to reports/consultancy carried out by Peter Smyth Management Consultants on behalf of OCAG from 2012 to date.	No records to release	14 January 2019
5 September 2018	Records relating to the audit of the HSE (Audit Fees).	Released	3 October 2018
4 September 2018	Records relating to OCAG charge-out rates.	Released	3 October 2018
4 September 2018	Records relating to Strategic Banking Corporation of Ireland Audits.	Refused under S.42(g) of the 2014 Act/No Records Held	26 September 2018
10 August 2018	Records relating to Department of Defence audit; Office monthly income & expenditure profiles, 2011-17.	Part released	7 September 2018

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7 August 2018	(i) Records relating to letters of engagement and management letters issued to Strategic Banking Corporation of Ireland; (ii) audit fee charged and number of staff an hours worked on audit of Strategic Banking Corporation of Ireland for 2015, 2016 and 2017	Refused under S.42(g) of the 2014 Act/No Records Held Released	30 August 2018
5 August 2018	Query relating to staff and funding of the Office.	Released	30 August 2018
28 July 2018	Records relating to the audit of Strategic Banking Corporation of Ireland.	Refused under S.42(g) of the 2014 Act/No Records Held	16 August 2018
27 July 2018	Records relating to the audit of Strategic Banking Corporation of Ireland.	Refused under S.42(g) of the 2014 Act/No Records Held	16 August 2018
27 July 2018	Request relating to Personnel responsible for the audit of Strategic Banking Corporation of Ireland.	Released	16 August 2018
17 July 2018	Records relating to Strategic Banking Corporation of Ireland 2017 accounts.	Refused under S.42(g) of the 2014 Act/No Records Held	16 August 2018
16 May 2018	Records relating to Dundalk Institute of Technology.	Refused under S.42(g) of the 2014 Act/No Records Held	30 May 2018
19 April 2018	Records relating to Strategic Banking Corporation of Ireland and NTMA.	Refused and No records to release	16 May 2018
18 April 2018	Records relating to Permanent TSB and Other Parties.	No Records Held	14 May 2018
13 April 2018	Strategic Banking Corporation of Ireland /Finance Ireland Ltd.	Refused under S.42(g) of the 2014 Act/No Records Held	14 May 2018
12 April 2018	Records relating to Permanent TSB and Other Parties.	No Records Held	14 May 2018
12 April 2018	Records relating to Permanent TSB.	No Records Held	14 May 2018
12 April 2018	Records relating to Strategic Banking Corporation of Ireland /Barclays Bank/Bibby Financial Services.	Refused under S.42(g) of the 2014 Act/No Records Held	14 May 2018

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12 April 2018	Records relating to Strategic Banking Corporation of Ireland.	Refused under S.42(g) of the 2014 Act	14 May 2018
12 April 2018	Records relating to PTSB and other Parties.	No Records Held	14 May 2018
23 March 2018	Records relating to the audit of the Discovery Programme for 2011, 2012 and 2013.	Part Release	23 April 2018
27 February 2018	Records relating to delays in submitting accounts.	Refused	20 March 2018
8 January 2018	Records relating to Dublin Fire Brigade.	Withdrawn	12 January 2018
8 December 2017	Records relating to effective corporation tax rates for each of the top 100 multinational companies.	Refused	18 December 2017
30 August 2017	Records relating to the surrender of fees to the Exchequer collected by County Registrars acting as under-sheriffs.	Refused	19 September 2017
1 August 2017	Records relating to staffing of the Office of the Comptroller & Auditor General.	Part Release records held for part of request	30 August 2017
29 June 2017	Reports, records or investigations relating to uncollectable tax debts.	Part Release	29 June 2017
17 May 2017	Records relating to employment within the Office of the Comptroller & Auditor General.	Part Release	15 June 2017
12 April 2017	Records Relating to the Sale of the Gulf Stream Jet.	Refused	10 May 2017
8 March 2017	Records relating to audit of the Department of Social Protection.	Refused	6 April 2017
3 March 2017	Records relating to the 2015 audit of the Irish Prison Service.	Refused	13 March 2017
9 February 2017	Cost of legal services incurred and nature of work done in 2015 and 2016.	Part Release	1 March 2017
10 January 2017	Tax Defaulters List.	Records not held	13 January 2017
9 January 2017	Correspondence between O/CAG and Department of Finance and the Houses of the Oireachtas Commission on member's expenses.	Released	2 February 2017
19 August 2016	Records relating to the Olympic Council of Ireland.	Refused	7 September 2016
5 August 2016	Potential Reporting Topics.	Refused	12 August 2016
14 April 2016	Records relating to what has been termed 'The Panama Papers'.	No Records Held	29 April 2016
9 February 2016	Winning Tender – Cold Files Review.	Refused	7 March 2016

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25 January 2016	Audit Files relating to Local Government audit Service.	No Records Held	15 February 2016
19 October 2015	Details of bodies about which protected disclosures were made.	Refused	17 November 2015
1 May 2015	Details of governance arrangements and protected disclosures procedures.	Released	22 May 2016
15 April 2015	Details of correspondence between the Office of the Comptroller & Auditor General and the Department of Public Expenditure & Reform on resourcing of the Office.	Released	30 April 2015
14 April 2015	Details of correspondence between the Office of the Comptroller & Auditor General and the Department of Finance NAMA and the NTMA.	Refused under S.42(g) of the 2014 Act	20 April 2015
13 March 2014	Records relating to proposed merger of the Office of the comptroller and Auditor General and the Local Government Audit Service.	Released	10 April 2014

**Legislative references:**

***Section 15(1)(a) Freedom of Information Act 2014***

A head to whom an FOI request is made may refuse to grant the request where: the record concerned does not exist or cannot be found after all reasonable steps to ascertain its whereabouts have been taken.

***Section 42(g) Freedom of Information Act 2014***

This Act does not apply to: a record relating to an audit, inspection, investigation or examination carried out by the Comptroller and Auditor General under the Comptroller and Auditor General Acts 1923 to 1993, the Exchequer and Audit Department Acts 1866 and 1921, or any other enactment, other than

- (i) such a record that was created before the commencement of the investigation, audit, inspection or examination aforesaid, or
- (ii) a record relating to the general administration of the Office of the Comptroller and Auditor General.

***Section 36(1)(b) Freedom of Information Act 2014***

Subject to subsection (2), a head shall refuse to grant an FOI request if the record concerned contains -

- (b) financial, commercial, scientific or technical or other information whose disclosure could reasonably be expected to result in a material financial loss or gain to the person to whom the information relates, or could prejudice the competitive position of that person in the conduct of his or her profession or business or otherwise in his or her occupation.