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

Freedom of Information Disclosure Log

(non-personal requests only)

Up to and including - Quarter 3 2026

Date Request Received	Records Requested[a]	Decision	Reply Date
2 September 2026	Requested a spreadsheet/database detailing the cost of overseas travel by the C&AG during the past twelve months. This spreadsheet/database to include the name of who travelled, a list of trips, the date of travel, flight cost, the class of travel, cost of accommodation, name of accommodation, ground transportation costs, subsistence costs, dining costs, entertainment costs, parking costs, domestic costs relating to travel e.g. taxi/car service to Dublin Airport, and any other relevant costs. I would prefer to receive this information electronically, ideally in its original electronic format.	Refused under Section15(1)(d) of the Freedom of Information Act.	30 September 2026
1 July 2026	Copies of all high level correspondence (including attachments) between the C&AG and its parent department and/ or DPER with regard to staffing shortages within the office. This request is to cover the period 1 September 2025 to date. I would prefer to receive this information electronically, ideally in its original electronic format.	Refused under Section 15(1)(a) of the Freedom of Information Act.	28 July 2026
23 June 2026	Records created or held between 1 January 2023 and 31 December 2025 concerning Approved Housing Bodies (AHBs) and public expenditure oversight arrangements relating to the sector. 1. Aggregate and anonymised compliance information Any aggregate, anonymised, statistical, summary, or high-level records, including reports, briefing notes, memoranda, presentations, dashboards, or internal summaries, concerning: • categories or trends of non-compliance identified within the Approved Housing Body sector; • governance deficiencies or oversight concerns identified in relation to Approved Housing Bodies; • financial control weaknesses, procurement concerns, or accountability issues relating to the	Refused under Section 42(g) of the Freedom of Information Act.	29 June 2026

Date Request Received	Records Requested[a]	Decision	Reply Date
	expenditure of public funds by Approved Housing Bodies; • recurring systemic issues identified across multiple Approved Housing Bodies; • summaries of regulatory or governance concerns prepared for management, oversight, or briefing purposes. For avoidance of doubt, this request is not seeking audit working papers, tenant information, personal data, or records identifying private individuals. 2. Public expenditure oversight correspondence Copies of correspondence, including emails, letters, briefing notes, meeting records, submissions, or memoranda, between the Office of the Comptroller and Auditor General and: • the Department of Housing, Local Government and Heritage; • the Approved Housing Bodies Regulatory Authority; • local authorities; • or other public bodies, where such correspondence relates to: • public expenditure oversight arrangements concerning Approved Housing Bodies; • governance or accountability frameworks for the Approved Housing Body sector; • concerns regarding financial oversight, use of public funds, regulatory compliance, or systemic governance risks; • proposals, recommendations, or discussions concerning strengthening oversight or regulatory mechanisms within the sector. This request is intended to seek high-level and administrative records relating to public expenditure oversight and governance arrangements. It is not intended to seek confidential audit methodologies, operational audit working papers, or records whose disclosure is prohibited by law.'		

Date Request Received	Records Requested[a]	Decision	Reply Date
30 April 2026	A copy of the most up to date corporate risk register for C&AG. I would prefer to receive this information electronically ideally in its original electronic format'	Refused under Section 15(1)(d) of the Freedom of Information Act.	29 May 2026
06 January 2026	Any records from 1 January 2020 to date relating to the expenditure of public monies on social media platforms/user accounts by government departments, public sector bodies, statutory bodies, any other entity or fund within the statutory remit of the Comptroller and Auditor General.	Refused under Section 42 (g) of the Freedom of Information Act.	29 January 2026
26 December 2025	Access to records held by the Comptroller and Auditor General relating to audits, reviews, examinations or oversight of the Official Assignee in Bankruptcy bank accounts, including but not limited to accounts used in the administration of bankruptcy estates. The request included details for a specified bank account. Without limitation, this request included the following from 1 January 2013 to date: • Any internal/ external audits, inspections, investigations or reviews (whether completed, ongoing, or proposed) relating to the specified bank account. • Any correspondence, documents, memoranda, reports, briefing notes, directives or emails referring to; o The auditing of these accounts, or o The adequacy of financial controls, governance, or oversight in relation to them • Any records of concerns, issues, anomalies, or irregularities raised internally or externally in respect of the operation, management, or reconciliation of these accounts. • Any correspondence or engagement between the Comptroller and Auditor General and o The office of the Official Assignee in Bankruptcy, o Insolvency Service of Ireland or o Any other oversight, audit, inspectorate or regulatory	Refused under Section 42 (g) of the Freedom of Information Act.	26 January 2026

Date Request Received	Records Requested[a]	Decision	Reply Date
	body concerning the above accounts.		
16 December 2025	Access to records concerning: • The provision of equipment to staff that enables them to work from home (remote working) • The annual budget allocated for the replacement of such equipment. If possible include any documents or communications in the last year related to these topics.	Refused under Section 15 (1)(a) of the Freedom of Information Act.	16 January 2026
20 October 2025	Details where sought in relation to a draft appeal of planning applications by DAA to increase the Passenger CAP at Dublin Airport with one outstanding question: Who paid the €8.34m – Who received the €8.34m. A copy of Statutory Instrument (SI) No:577/2023 issued by C.E.O Fingal County Council under their own official seal was enclosed with the request.	Refused under Section 15(1)(a) of the Freedom of Information Act.	14 November 2025
26 August 2025	Any sector-wide memos, circulars, or correspondence issued by the C&AG to HEA or DFHERIS in 2023–2025 referencing procurement non-compliance in higher education institutions. Not including records created in the course of, or for the purposes of, the audit of any individual institution.	Refused under Section 15(1)(a) of the Freedom of Information Act.	22 September 2025
12 August 2025	Access to the records for the period 1 January 2023 to the present, excluding any records created in the course of, or for the purposes of, an audit, inspection, investigation, or examination conducted by the Office under the Comptroller and Auditor General Acts**.** This request is confined to pre-audit records and general administration/governance material: 1. Records relating to HEA oversight of SETU's senior vice-president (SVP) appointments**,** including: • Correspondence, internal notes, or briefings discussing the design or implementation of SETU's senior leadership structure, including the SVP roles advertised in early 2025. • Any references to the role of external consultants (e.g., Forvis Mazars) in the recruitment or design of these roles. • Governance, conflict of interest, or risk-related documentation associated with these appointments.	Refused under Section 15(1)(a) of the Freedom of Information Act.	8 September 2025

Date Request Received	Records Requested[a]	Decision	Reply Date
	2. Records discussing any CINNTE reviewers involved in the 2024 institutional review of SETU who were subsequently appointed to, or participated in, recruitment for SVP roles at SETU, including: • Any documentation referencing such involvement. • Any conflict of interest guidance or governance notes relating to such overlap. 3. Correspondence between the C&AG, the HEA, and/or SETU or QQI referring to: • The recruitment of the SVP roles at SETU in 2025; and/or • Institutional governance follow-up or implications arising from the 2024 CINNTE review of SETU. 4. Records relating to SETU's applications to, and use of, the Technological Sector Advancement Fund (TSAF), including: • Funding applications, business cases, or project justifications submitted by SETU for organisational redesign or leadership appointments (including SVP roles). • Reports, evaluations, or financial returns received from SETU or HEA on the implementation of those projects. • Documentation or correspondence referencing the approval, use, or payment of external consultants (e.g., Mazars) under TSAF funding. For the purposes of this request, "records" includes but is not limited to emails, letters, meeting notes, briefing materials, reports, and attachments.'		
19 June 2025	A copy of any correspondence between the Office of the Comptroller and Auditor General with the Board and/or Chief Executive of Inland Fisheries Ireland and/or the Minister for the Environment in relation to the review of internal control and the issues that arose from it since January 2025. Preference was to receive the requested documents in its original electronic format.	Refused under Section 42(g) of the Freedom of Information Act.	3 July 2025

Date Request Received	Records Requested[a]	Decision	Reply Date
28 April 2025	All records we hold in relation to a specified company.	Refused under Section 15(1)(a)of the Freedom of Information Act.	27 May 2025
2 April 2025	A copy of the findings of the most recent staff survey/staff satisfaction survey carried out within the Office of the C&AG and a copy of the most up to date risk register for the C&AG.	Part granted. Information in relation to risk register refused under Section 15(1)(d) of the Freedom of Information Act.	2 May 2025
4 March 2025	A copy of any correspondence between the C&AG and its line Department with regard to its Budget 2025 allocation and a copy of any correspondence between the C&AG and its line department with regard to staff shortages and/or difficulties in recruitment in the period 1 Jan 2024 to date.	Refused under Section 15(1)(a) of the Freedom of Information Act.	2 April 2025
10 February 2025	Records of all contracts above €25,000 (exclusive of VAT) awarded without a competitive process between 01 January 2024 and 31 December 2024, as per the guidelines in Circular 05/2023 of the Department of Public Expenditure NDP Delivery and Reform. Preference was to receive the requested documents in electronic format.	Refused under Section 15(1)(a) of the Freedom of Information Act.	6 March 2025
6 February 2025	A copy of Statutory Instrument (SI) No:577/2023 issued by the C.E.O Fingal County Council under their own official seal was enclosed with a request for information: • What is the source of the Funds for €1,400,000 payment demanded under this S.I.? • This S.I. is one of 6 no. issued by the C.E.O. Fingal for a total amount=€8,340,000 • Was this money paid from D.O.T. or other Government Funds using S.I.'s as 'Money Bills'? • Does this Money qualify as "expenses incurred by the Minister" under Article 7 of the: - Aircraft Noise (Dublin Airport) Regulation/Act 2019?	Refused under Section 42(g) of the Freedom of Information Act.	18 February 2025

Date Request Received	Records Requested[a]	Decision	Reply Date
28 January 2025	A copy of Statutory Instrument (SI) No:577/2023 issued by the C.E.O Fingal County Council under their own official seal was enclosed with a request for information : • what is the source of the Funds for €1,400,000 payment demanded under the S.I. • This S.I. is one of 6 issued by the C.E.O. Fingal C.C for a total amount = €8.35millions • Was this money paid from Dept. of Transport Funds, using S.I. as a form of 'Money Bill'.	Refused under Section 42(g) of the Freedom of Information Act.	6 February 2025
5 November 2024	Copy of any correspondence between the Office of the Comptroller and Auditor General and the Department of Tourism, Arts, and Culture with regard to proposals for the Office to become the auditor for RTÉ. This request was to cover the period 1 January 2024 to current date. Preference was to receive the information electronically, ideally in its original electronic format.	Part granted on the basis that some correspondence related to legal advice and therefore not released under Section 31(1) of the Freedom of Information Act.	3 December 2024
4 October 2024	Documentation and records regarding the financial activities and use of state resources by former Taoiseach Charles Haughey in the following areas during his time in office and beyond; • Use of State funds for personal expenditure • Charitable donations and financial misconduct • State funded renovations and maintenance at Kinsealy House • Financial assistance following his resignation • Costs incurred on Foreign trips and diplomacy • Investigations by the Public Accounts Committee • Use of Gardaí for personal errands • Acquisition and maintenance of personal art and horses • Financial transactions and loans for Allied Irish Banks (AIB) • Awarding of State contracts to associates • Gifts and donations received by Charles	Refused under Section 42(g) of the Freedom of Information Act.	31 October 2024

Date Request Received	Records Requested[a]	Decision	Reply Date
	Haughey Investigations related to alleged misconduct.		
3 October 2024	Copy of all records held referring or relating to a possible clash in dates between the publication of the Comptroller and Auditor General's report and announcement of Budget 2025. The request is to cover the period 1 September 2024 to current date. The preference was to receive the information electronically, ideally in its original format.	Refused under Section 15(1)(a) of the Freedom of Information Act.	31 October 2024
30 September 2024	Details of all contact between the Comptroller and Auditor General and a named individual.	Refused under Section 15 (1)(a) of the Freedom of Information Act.	25 October 2024
28 August 2024	Any record from 1 January 2012 to 31 December 2017 that expressed concern over the sale of Arramara Teo by Údarás na Gaeltachta.	Refused under Section 42 (g) of the Freedom of Information Act.	23 September 2024
5 August 2024	Copies of all credit card statements for December 2023, January 2024 and June 2024 and all bank account statements for December 2023, January 2024 and June 2024.	Grant	30 August 2024
28 June 2024	Details for each of the past three full accounting years, 2021, 2022 and 2023, the number of cases and the total amount involved, where the Accounting Officer of the C&AG Vote wrote off pay/expenses overpayment debts.	Refused under Section 15(1)(a) and Section 15(1)(d) of the Freedom of Information Act.	24 July 2024
29 May 2024	Details of the money spent on goods, services, food or other items from a list of 16 companies. Time period of the request was 1 January 2024 to 25 May 2024.	Refused under Section 15 (1)(a) of the Freedom of Information Act.	25 June 2024
4 December 2023	Copies of documents pertaining to the percentage of the bill for the Commission to the Inquire into Child Abuse, known as the Ryan Inquiry, and the Redress Board, that the eighteen religious orders which ran institutions where children were abused have paid up to 1st December 2023.	Refused under Section 42 (g) of the Freedom of Information Act.	22 December 2023
28 November 2023	A full copy of the Office of the Comptroller and Auditor General Fixed Asset Register for each of the last five years. It should include lists of additions and disposals for each year. A full copy of the Office of the Comptroller and Auditor General Risk Register for each of the last five years.	Refused under Section 15 (1)(d) of the Freedom of Information Act.	22 December 2023

Date Request Received	Records Requested[a]	Decision	Reply Date
8 November 2023	All communications between the Residential Institutions Redress Board and the Comptroller and Auditor General in the context of Special Report 96 – Cost of Child Abuse Inquiry and Redress. Records to include: • internal and external correspondence (including correspondence between agencies), • minutes of meetings, • notes or memos in relation to discussions or telephone calls. Time period for the request was 1 January 2015 and 31 December 2017.	Refused under Section 42 (g) of the Freedom of Information Act.	5 December 2023
3 October 2023	Details of all Comptroller and Auditor General audits of the University of Limerick for the years 2019,2020,2021 and 2022.	Refused under Section 42 (g) of the Freedom of Information Act.	10 October 2023
30 September 2023	Copies of correspondence, dated between 1 July 2023 and 30 September 2023, between the Office of the Comptroller and Auditor General and the Office of the President of the University of Limerick regarding audits of the University of Limerick in 2021 and 2022.	Refused under Section 42 (g) of the Freedom of Information Act.	10 October 2023
29 June 2023	A full copy of the Department's general ledger for 2020 – 2022. The information should include all items and details from which the Vote completed its Annual Appropriation Accounts for the years ending 2020 – 2022.	Refused under Section 15 (1) (c) of the Freedom of Information Act 2014.	26 July 2023
1 May 2023	All versions of the Climate Action Plan, which each organisation has a duty to prepare in accordance with the Climate Act, as well as • full details of all plans by the Office since the Act came into effect • the date on which each plan was published • the date on which each plan came into effect • the amount, broken down by individual costs, spent on creating and implementing each plan.	Grant	30 May 2023
17 April 2023	Copies of all statements of interest/conflict of interest disclosures (for them and their families) as required under the Standards In Public Office Act 2001 submitted by all cabinet ministers, their special advisors and the current and previous members of the board of the HSE, NPHET, NIAC and HPRA for the last five years.	Transferred under Section 12 (3) of the Freedom of Information Act 2014.	21 April 2023

Date Request Received	Records Requested[a]	Decision	Reply Date
27 March 2023	Copies of all records relating to report number 98 on the Provision of School Transport including • the draft report prior to the original audit report and any subsequent reports or addendums related to the audit of school transport. • all correspondence, emails, and other communications between the Office of the C&AG and Bus Éireann, the Department of Education and Skills, or any other relevant parties regarding the audit of school transport. • all working papers, notes, and other documentation created by the Office of the C&AG during the audit of school transport. • any reports or recommendations made by the Office of the C&AG regarding school transport following the completion of the audit. • any records that pertain to the determination of net profit for school transport, as well as any correspondence or communications related to the issue. • If any requested records contain information that is exempt from disclosure under the FOI Act, a schedule of such records indicating the reasons why they are exempt.	Refused under Section 42 (g) of the Freedom of Information Act.	21 April 2023
8 March 2023	Copies of any drafts of the C&AG's Section 2 report on the unauthorised release of funds from the Central Fund of the Exchequer and • copies of any draft text for the Section 2 report that the Office of the C&AG sent to the Central Bank or the Department of Finance. • copies of any correspondence between the C&AG's Office and the Central Bank or the Department of Finance on preparations for the Section 2 report. • a copy of the C&AG's pre-audit direction on this Section 2 case particularly and any updates to that direction prior to completion of the final report.	Refused under Section 42(g) and Section 15 (1) (a) of the Freedom of Information Act.	28 March 2023
5 January 2023	Information on how often an audit by the Comptroller and Auditor General has been conducted on the Court Poor Box monies, particularly in the seven years to 2018 and particularly on the Tralee receipts and the findings from those audits, if any.	Refused under Section 42(g) of the Freedom of Information Act 2014.	24 January 2023

Date Request Received	Records Requested[a]	Decision	Reply Date
12 December 2022	Details relating to the procurement and contract for print equipment in the Office of the Comptroller and Auditor General. For example, number of devices supplied, start and end date of contract, contract extension options, route to market used, estimated total value of contract.	Responded to outside of FOI Act.	12 January 2023
22 November 2022	Copy of a paper submitted to the Audit Board meeting of 25 March 2022 on the financial audit programme.	Part granted. Some material redacted in line with Section 42(g) and Section 30(a) of the Freedom of Information Act 2014.	20 December 2022
6 September 2022	A review into two Revenue contracts for mobile voice and data services and rental of storage space, with a combined value of €115,078, which were deemed non-compliant in the Revenue audit in 2021.	Refused under Section 42(g) of the Freedom of Information Act 2014.	13 September 2022
6 September 2022	A list of all entities that the Comptroller and Auditor General audits highlighting those entities where the audit report includes some form of qualification, emphasis of matter or notes some other form of issue.	Grant	16 September 2022
14 July 2022	All correspondence, including email and letters, between the Comptroller and Auditor General and An Bord Pleanála, dated between 1 April 2022 and 10 July 2022 including correspondence with named individuals.	Refused under Section 42(g) of the Freedom of Information Act 2014	12 August 2022
20 June 2022	Contract details for all CCTV cameras procured from 2017 to present (including supplier, product name, model number, cost, contract duration and records stating the capability of the CCTV cameras, such as facial recognition, temperature/thermal scanning, behavior analysis, object detection or demographic detection). For all CCTV cameras procured between 2019 and present, the documents and communication involving the company that was awarded the contract.	Refused under Section 15 (1) (a) of the FOI Act 2014	8 July 2022
23 May 2022	Legal basis for the Comptroller and Auditor General's audit of the Abbey Theatre.	Responded to outside of FOI Act.	21 June 2022

Date Request Received	Records Requested[a]	Decision	Reply Date
2 March 2022	All official correspondence (including attachments) between the Office of the Comptroller and Auditor General and its parent department/ DPER with regard to the allocation of resources, staffing or other funding provisions in advance of Budget 2022.	Grant	1 April 2022
17 February 2022	All correspondence between the Comptroller and Auditor General and GMIT during 2021 pertaining to the third level institute's partnership and/or memorandum of understanding with Connacht Rugby.	Refused under Section 42(g) of the Freedom of Information Act 2014	2 March 2022
2 February 2022	A copy of the draft report of September 2012 regarding the proposal to merge the Office of the Comptroller and Auditor General (OCAG) and the Local Government Audit Service, the international comparison and the follow up report.	Grant	1 March 2022
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 LBGTQI 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,	Part Release	6 May 2021

Date Request Received	Records Requested[a]	Decision	Reply Date
	Busconnects, and the NTA(National Transport Authority) from 2001 to 2021.		
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

Date Request Received	Records Requested[a]	Decision	Reply Date
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

Date Request Received	Records Requested[a]	Decision	Reply Date
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

Date Request Received	Records Requested[a]	Decision	Reply Date
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

Date Request Received	Records Requested[a]	Decision	Reply Date
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

Note:

a Please note that the wording used in the 'Record Requested' column may be a summary of the records requested and may not therefore always replicate exactly the wording of the original request.

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 15(1)(c) Freedom of Information Act 2014
A head to whom an FOI request is made may refuse to grant the request where: in the opinion of the head, granting the request would, by reason of the number or nature of the records concerned or the nature of the information concerned, require the retrieval and examination of such number of records or an examination of such kind of the records concerned as to cause a substantial and unreasonable interference with or disruption of work (including disruption of work in a particular functional area) of the FOI body concerned.

Section 15(1)(d) Freedom of Information Act 2014
The information is already in the public domain.

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 who 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.

Section 12 (3) Freedom of Information Act 2014
Where a request is received by an FOI body and the record or records concerned are not held by the body but to the knowledge of the head are held by one or more other FOI bodies the head shall as soon as may be but not more than 2 weeks after the receipt of the request cause a copy of the request to be given to the head of the other body or as the case may be to the head of the other bodies –
(a) whose functions are in the opinion of the head most closely related to the subject matter of the records concerned or
(b) that in the opinion of the head is otherwise most appropriate.