



# The Consultative Committee of Accountancy Bodies

PO Box 433  
Chartered Accountants' Hall  
Moorgate Place, London EC2P 2BJ  
Telephone: 020 7920 8100  
Facsimile: 020 7628 1874  
Email: [admin@ccab.org.uk](mailto:admin@ccab.org.uk)  
Website: <http://www.ccab.org.uk>

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Christine Trickett  
Financial Reporting Council  
Aldwych House  
71-91 Aldwych  
London  
WC2B 4HN

The Institute of Chartered Accountants in England and Wales  
The Institute of Chartered Accountants of Scotland  
The Institute of Chartered Accountants in Ireland  
The Association of Chartered Certified Accountants  
The Chartered Institute of Management Accountants  
The Chartered Institute of Public Finance and Accountancy

By E-mail: [FOIA@frc.org.uk](mailto:FOIA@frc.org.uk)

Dear Christine

## CONSULTATION ON PROFESSIONAL OVERSIGHT BOARD DRAFT PUBLICATION SCHEME

I refer to the above consultation paper published in December. We do not have any specific responses to make to the two questions posed in the consultation paper but hope that the following comments may be helpful.

1. We welcome the overview of the Professional Oversight Board's (POB) functions in the introduction to the scheme. This clearly sets out that it is only the 'delegated functions' to which the Freedom of Information Act (FOIA) applies. In our view it would be useful if the introductory section on the FOIA clearly stated that therefore the only information that was potentially available is that concerning the delegated functions.
2. In the first paragraph of the section on 'obtaining information under the scheme' the last sentence indicates that there is no statutory time limit. We are not sure how this complies with section 10(1) of the FOIA, which does set a 20 day time limit. It also possibly contradicts the later reference in this section to a 20 day limit. We suggest that these sections be reviewed for compliance with the FOIA.
3. On page 7 of the document, in the section 'exempt information', there is a sentence that indicates the following information will not normally be made available. This suggests that it might and in our view this possibility should not be opened up, and the word 'normally' should be deleted.
4. The section on the register of third country auditors could perhaps be expanded. It only deals with information obtained as part of the authorisation process. Depending on other arrangements made, the AIU may be inspecting the audits of these firms and we would not expect this to be made available. An alternative would be to amend the section on the AIU.

5. In the publications list there are a number of items which are specific to a particular year. We wonder if these should be made more general?
6. In relation to the meetings of the Board, summaries of the minutes are to be made available, but only in respect of statutory duties. There does not seem to be a similar limitation on the agendas, where it is also not clear if this would be just the agenda or the supporting papers as well.
7. In the section on non-statutory functions relating to the actuaries, it is noted that the POB's responses to the profession's reviews will not be published. However, some of these documents are then listed in part C of the publication list.

Please do not hesitate to contact me should you have any queries.

Yours sincerely,

Michael D M Izza  
Secretary  
Tel No: 020 7920 8419  
E-mail: [michael.izza@icaew.com](mailto:michael.izza@icaew.com)