

10/10/2025

Re: Freedom of Information request 202509 – Request Part-Granted

Dear

I refer to your request dated the 4th of August 2025 and received on the 5th of August 2025 which you have made under the Freedom of Information Act 2014 for records held by this FOI body. Your request sought:

A- a copy of all internal audits completed in 2024 and 2025.

B- a copy of all board minutes in the period from 1 May 2024.

C- a copy of all the minutes of the audit and risk committee (or equivalent) during the same period (since 1st May 2024)

I wish to inform you that I have decided to part-grant your request on the 10th of October 2025. The purpose of this letter is to explain that decision.

1. Findings, particulars and reasons for decisions to deny access.

Details of both parts of your request were provided to the relevant sections within the LDA to identify records held which were within the scope of your request.

On receipt your request was forwarded to the relevant sections within the LDA to identify records held which were within the scope of your request.

For clarity each part of your request will be dealt with separately in this letter.

Please be advised that the records requested are attached to this decision letter for your information.

Part A- Part Grant:

On receipt of your request “*a copy of all internal audits completed in 2024 and 2025*”, it was forwarded to the relevant sections within the LDA to identify records held which were within its scope.

The records requested are attached to this decision letter for your information.

A number of redactions have been applied to the attached records under Sections 32(1)(c), 36(1)(a)(b), Section 40(1)(d) of the Act. These redactions are detailed in the Schedule of Records in **Appendix 1**. Five further records are withheld in full under Sections 36(1)(a)(b)(c).

Section 32(1)(c) states that:

Law Enforcement and Public Safety

32. (1) A head may refuse to grant an FOI request if access to the record concerned could, in the opinion of the head, reasonably be expected to—

(c) facilitate the commission of an offence.

Public Interest Test

There is a Public Interest Test associated with section 32 of the FOI Act whereby my decision must be made having fully considered the harm and public interest relevant to this request.

I have considered the public interest issues which arise in this case and have taken account of the following factors in favour of release:

- Ensuring openness and transparency of organisational functions to the greatest possible extent, in particular in regards the expenditure of public money.
- The public interest in members of the public exercising their rights under the FOI Act.
- Ensuring fairness of procedures and that decisions are fair and equitable and evenly applied.

In reaching my decision I must balance this public interest against those factors favouring the non-release of this information. I considered the following:

- The public interest in protecting public bodies from the commission of crime.
- That the release of named software packages used by the LDA would reveal vulnerabilities in the IT security impairing its effectiveness.
- That there have been a number of attempted cyberattacks on the LDA to date.

A public interest test was carried out when considering the release of the records but, having balanced the factors both for and against the release I have, on balance, decided that the public interest in preserving the integrity of the information would be better served by withholding the relevant parts of these records.

Section 36 states that:

Commercially Sensitive Information

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

- (a) trade secrets of a person other than the requester concerned,*
- (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.*
- (c) information whose disclosure could prejudice the conduct or outcome of contractual or other negotiation of the person to whom the information relates.*

Therefore, I am refusing the release of parts of the records as well as refusing all attachments under the provisions of section 36(1)(a), 36(1)(b) and 36(1)(c) as they contain commercially sensitive information.

Public Interest Test

There is a Public Interest Test associated with section 36 of the FOI Act whereby my decision must be made having fully considered the harm and public interest relevant to this request.

I have considered the public interest issues which arise in this case and have taken account of the following factors in favour of release:

- Ensuring openness and transparency of organisational functions to the greatest possible extent, in particular in regards the expenditure of public money.
- The public interest in members of the public exercising their rights under the FOI Act.
- Ensuring fairness of procedures and that decisions are fair and equitable and evenly applied.

In considering the public interest factors which favour withholding the records I have taken account of the following:

- The public interest is not best served by releasing this record.
- That these records contain references to an ongoing commercial process.
- Disclosure could give competitors unfair access to confidential business strategies, pricing structures, leading to loss of competitive advantage.
- Release might allow third parties to exploit the information, causing material financial harm to the LDA or financial benefit to competitors.

Therefore, I am refusing the release of parts of the records as well as refusing all attachments under the provisions of section 36(1)(a), 36(1)(b) and 36(1)(c) as they contain commercially sensitive information.

The LDA's position within the housing market and the function of its being is to provide housing that complies with relevant Government policy, the LDA Act, the Affordable Housing Act and associated regulations, in particular those regulations relating to Cost Rental Designation. In circumstances where the LDA is required to compete with the private sector in relation to the purchase of land from other entities, the provision of this information publicly would undermine the position of the LDA in any bidding process as the vendor and other bidders, including private developers, would be aware of the LDA's approach. This would lead to an unfair competitive advantage to the vendors and those developers and result in the LDA either not being successful in purchasing land or having to pay significantly increased prices for the same land.

Section 40(1)(d) states:

Financial and economic interests of the State

40. (1) A head may refuse to grant an FOI request in relation to a record (and, in particular, but without prejudice to the generality otherwise of this subsection, to a record to which subsection (2) applies) if, in the opinion of the head—

(d) access to the record could reasonably be expected to result in an unwarranted benefit or loss to a person or class of persons.

For this exemption to apply the record must relate to subsection (2)-

(2) This subsection applies to a record relating to—

(m) trade secrets or financial, commercial, industrial, scientific or technical information belonging to the State or a public body, that are of substantial value or reasonably likely to be of substantial value,

(n) information the disclosure of which could reasonably be expected to affect adversely the competitive position of a public body in relation to activities carried on by it on a commercial basis,

(o) the economic or financial circumstances of a public body,

I have considered the public interest issues which arise in your request, and have taken account of the following factors in favour of release:

- Ensuring openness and transparency of organisational functions to the greatest possible extent.
- The public interest in members of the public exercising their rights under the FOI Act.
- That there is more than just a transitory interest by the public in this information being released.
- The right to commercial confidentiality is outweighed by the needs of the public.

In considering the public interest factors which favour withholding the records as detailed in your request, I have taken account of the following:

- Allowing a public body to hold commercial information without undue access by members of the public.
- That the LDA is not prevented or impeded from the effective pursuit of its legitimate business.
- That the LDA can conduct its commercial operations without fear of premature disclosure.

The LDA has a unique position in the Irish housing market. The LDA is the only commercial public body operating in the Irish housing market. It is the only developer operating in the market that has Ministerial shareholders. The LDA has the full support of its Ministerial shareholders, and the scale, the strategy and the funding required in order to deliver large-scale residential developments.

This release of trade secrets and commercially sensitive information that would result in a material financial loss would prejudice the LDA's already almost impossible competitive position and therefore prejudice its ability to negotiate with selling entities and indeed developers.

The financial and economic interests of the State would undoubtedly be impacted negatively if access was permitted to the information in question as release of this information directly impacts the price to be paid for the acquisition of land to service the LDA's needs which if not achieved adds further to the housing crisis.

The public interest is not served by a release of the information in question but by allowing the LDA achieve its targets and holding onto its commercial sensitive trade secrets on how it can do business.

Part B- Part Grant

On receipt of your request "*a copy of all board minutes in the period from 1 May 2024.*" it was forwarded to the relevant sections within the LDA to identify records held which were within its scope. The records requested are attached to this decision letter for your information.

A number of redactions have been applied to the attached records under Sections 29(1), 30(1), 36(1), 37(1) of the Act. These redactions are detailed in the Schedule of Records in **Appendix 1**.

Section 29 of the Freedom of Information Act 2014 refers as follows:

Deliberations of FOI bodies

29(1) A head may refuse to grant an FOI request-

(a) if the record concerned contains matter relating to the deliberative processes of an FOI body (including opinions, advice, recommendations, and the results of consultations, considered by the body, the head of the body, or a member of the body or of the staff of the body for the purpose of those processes), and

(b) the granting of the request would, in the opinion of the head, be contrary to the public interest, and, without prejudice to the generality of paragraph (b), the head shall, in determining whether to grant or refuse to grant the request, consider whether the grant thereof would be contrary to the public interest by reason of the fact that the requester concerned would thereby become aware of a significant decision that the body proposes to make.

Public Interest Test

As per section 29 of the FOI Act, I have considered the public interest issues which arise in this case and have taken account of the following factors in favour of release:

- Ensuring openness and transparency of organisational functions to the greatest possible extent.
- The public interest in members of the public exercising their rights under the FOI Act.

- Ensuring fairness of procedures and that decisions are fair and equitable and evenly applied.

In considering the public interest factors which favour withholding the records I have taken account of the following:

- Allowing a public body to make its decisions without undue intrusion into the process.
- The public interest is not best served by releasing these records.
- That these records contain references to ongoing processes between the LDA, and other public bodies
- Premature release could negatively affect future decision-making processes.

A public interest test was carried out when considering the release of the records but, having balanced the factors both for and against the release I have, on balance, decided that the public interest in preserving the integrity of the negotiation process would be better served by withholding the relevant parts of these records.

Section 30 states:

Functions and negotiations of FOI bodies

30(1) A head may refuse to grant an FOI request if access to the record concerned could, in the opinion of the head, reasonably be expected to—

(a) prejudice the effectiveness of tests, examinations, investigations, inquiries or audits conducted by or on behalf of an FOI body or the procedures or methods employed for the conduct thereof,

(b) have a significant, adverse effect on the performance by an FOI body of any of its functions relating to management (including industrial relations and management of its staff).

(c) disclose positions taken, or to be taken, or plans, procedures, criteria or instructions used or followed, or to be used or followed, for the purpose of any negotiations carried on or being, or to be, carried on by or on behalf of the Government or an FOI body.

I have decided that certain sections of the records requested relate to matters concerning industrial relations within the LDA and to proposed remuneration of the Agency's staff. Information concerning remuneration is considered commercially sensitive. Disclosure of such details could reasonably be expected to prejudice the Agency's competitive position, as competitors may use this information to attract potential candidates or to actively recruit existing staff.

Disclosure of some of the records might also reveal strategies, tactics, or fallback positions that would disadvantage the LDA in negotiations and it could set a precedent making it harder for the LDA to protect similar information in future negotiations.

Section 30(2) of the Act directs a public interest test.

I have considered the public interest issues which arise in this case and have taken account of the following factors in favour of release:

- Ensuring openness and transparency of organisational functions to the greatest possible extent.
- The public interest in members of the public exercising their rights under the FOI Act.
- Ensuring fairness of procedures and that decisions are fair and equitable and evenly applied.

In considering the public interest factors which favour withholding the records I have taken account of the following:

- May create an environment of mistrust or destabilisation in ongoing or future negotiations, thereby diminishing the Agency's capacity to carry out its statutory functions efficiently.
- Disclosure could prejudice the effective performance of the Agency's functions in relation to industrial relations and staff negotiations.
- Competitors could exploit disclosed information to recruit staff or to interfere with the Agency's staffing strategies, resulting in financial and operational harm.
- Release of remuneration details at a sensitive stage may undermine the Agency's ability to manage staff effectively and fairly.

A public interest test was carried out when considering the release of the records but, having balanced the factors both for and against the release I have, on balance, decided that the public interest in preserving the integrity of the negotiation process would be better served by withholding the relevant parts of these records.

Section 36 states that:

Commercially Sensitive Information

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

- (a) trade secrets of a person other than the requester concerned,*
- (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,*
- (c) information whose disclosure could prejudice the conduct or outcome of contractual or other negotiations of the person to whom the information relates.*

Therefore, I am refusing the release of parts of the records under the provisions of section 36(1)(a), 36(1)(b) and 36(1)(c) as they contain commercially sensitive information.

Public Interest Test

There is a Public Interest Test associated with section 36 of the FOI Act whereby my decision must be made having fully considered the harm and public interest relevant to this request.

I have considered the public interest issues which arise in this case and have taken account of the following factors in favour of release:

- Ensuring openness and transparency of organisational functions to the greatest possible extent, in particular in regards the expenditure of public money.
- The public interest in members of the public exercising their rights under the FOI Act.
- Ensuring fairness of procedures and that decisions are fair and equitable and evenly applied.

In considering the public interest factors which favour withholding the records I have taken account of the following:

- Allowing the Board of a public body to make its decisions without undue intrusion into the process.

- The public interest is not best served by releasing this record.
- That these records contain references to an ongoing commercial process.
- Disclosure could give competitors unfair access to confidential business strategies, pricing structures, leading to loss of competitive advantage.
- Release might allow third parties to exploit the information, causing material financial harm to the LDA or financial benefit to competitors.

Having balanced the public interest factors both for and against the release, I decided that the public interest in preserving the information and the reasonable expectation that information can be maintained in a confidential manner by the LDA outweighs the public interest which would be served were the detail released to you.

The LDA's position within the housing market and the function of its being is to provide housing that complies with relevant Government policy, the LDA Act, the Affordable Housing Act and associated regulations, in particular those regulations relating to Cost Rental Designation. In circumstances where the LDA is required to compete with the private sector in relation to the purchase of land from other entities, the provision of this information publicly would undermine the position of the LDA in any bidding process as the vendor and other bidders, including private developers, would be aware of the LDA's approach. This would lead to an unfair competitive advantage to the vendors and those developers and result in the LDA either not being successful in purchasing land or having to pay significantly increased prices for the same land.

Section 37-Personal Information

Under the FOI Act, records are released without any restriction as to how they may be used and thus, release under the FOI Act, is in effect, and regarded as being released to the world at large. As a result, I am conscious of my obligations to retain personal information in a confidential and secure manner and prevent personal information from being released into the public domain unnecessarily.

I have identified a number of third parties named within these records.

Section 2 of the FOI Act defines personal information as follows:

2. (1) In this Act-

"personal information" means information about an identifiable individual that, either-

(a) would, in the ordinary course of events, be known only to the individual or members of the family, or friends, of the individual, or

(b) is held by an FOI body on the understanding that it would be treated by that body as confidential, and, without prejudice to the generality of the foregoing, includes-

(iii) information relating to the employment or employment history of the individual,

Section 37(1) provides that a public body shall refuse to grant a request if access to the records concerned would involve the disclosure of personal information. I am satisfied that parts of certain records relate to third parties employed outside of the LDA and I am satisfied that the records consist of personal information.

37. (1) Subject to this section, a head shall refuse to grant an FOI request if, in the opinion of the head, access to the record concerned would involve the disclosure of personal information (including personal information relating to a deceased individual).

As section 37 requires a public interest test be carried out. I have considered the public interest issues which arise in this case and have taken account of the following factors in favour of release:

- Ensuring openness and transparency of organisational functions to the greatest possible extent.
- The public interest in members of the public exercising their rights under the FOI Act.
- That there is more than just a transitory interest by the public in this information.
- The right to privacy is outweighed by the needs of the public.

In considering the public interest factors which favour withholding the records, I have taken account of the following:

- The public interest is not best served by releasing these records.
- That the Organisation can conduct its business in a confidential manner.
- That the Board of the Public Body can consult with external subject matter experts without fear of disclosure as to the identities of said experts.
- That there is no overriding public interest that outweighs the individual's right to privacy.
- Allowing a public body to hold personal information without undue access by members of the public.

Having balanced the public interest factors both for and against the release, and taking into consideration that the names of the public officials concerned are to be released, I decided that the public interest in preserving the information and the reasonable expectation that information can be maintained in a confidential manner by the LDA outweighs the public interest which would be served were the details released to you.

Part C- Part Grant

On receipt of your request “*a copy of all the minutes of the audit and risk committee (or equivalent) during the same period (since 1st May 2024)*” it was forwarded to the relevant sections within the LDA to identify records held which were within its scope.

The records requested are attached to this decision letter for your information.

A number of redactions have been applied to the attached records under Sections 32(1)(c), 36(1)(a)(b), 37(1). These redactions are detailed in the Schedule of Records in **Appendix 1**.

Section 32(1)(c) states that:

Law Enforcement and Public Safety

32. (1) A head may refuse to grant an FOI request if access to the record concerned could, in the opinion of the head, reasonably be expected to—

(c) facilitate the commission of an offence.

Public Interest Test

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I have considered the public interest issues which arise in this case and have taken account of the following factors in favour of release:

- Ensuring openness and transparency of organisational functions to the greatest possible extent, in particular in regards the expenditure of public money.
- The public interest in members of the public exercising their rights under the FOI Act.
- Ensuring fairness of procedures and that decisions are fair and equitable and evenly applied.

In considering the public interest factors which favour withholding the records, I have taken account of the following:

- The identification of software used by LDA would provide third party actors with knowledge that would facilitate a cyber-attack.
- There have been a number of attempted cyber-attacks against the LDA in the past. Including the impersonation of senior figures within the Agency.
- The release of the signature of the ARC chair could be used in facilitating the commission of the offence of forgery contrary to Section 25 of the Criminal Justice (Theft and Fraud Offences) Act, 2001

It is my decision to redact the said information as the release would facilitate non-violent offences.

The information requested includes details of the software identification and electronic signature mechanisms used by the public body. Disclosure of this information could reasonably be expected to facilitate the commission of an offence by revealing sensitive technical or security information that could be misused to gain unauthorised access to systems, falsify official records, or compromise the authenticity of electronic documents.

Section 36 states that:

Commercially Sensitive Information

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

- a. trade secrets of a person other than the requester concerned,*
- 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.*
- c. information whose disclosure could prejudice the conduct or outcome of contractual or other negotiation of the person to whom the information relates.*

Therefore, I am refusing the release of parts of the records under the provisions of section 36(1)(a), 36(1)(b) and 36(1)(c) as they contain commercially sensitive information.

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- Ensuring openness and transparency of organisational functions to the greatest possible extent, in particular in regards the expenditure of public money.
- The public interest in members of the public exercising their rights under the FOI Act.
- Ensuring fairness of procedures and that decisions are fair and equitable and evenly applied.

In considering the public interest factors which favour withholding the records I have taken account of the following:

- The public interest is not best served by releasing this record.
- That these records contain references to an ongoing commercial process.
- Disclosure could give competitors unfair access to confidential business strategies, pricing structures, leading to loss of competitive advantage.
- Release might allow third parties to exploit the information, causing material financial harm to the LDA or financial benefit to competitors.

Having balanced the public interest factors both for and against the release, I decided that the public interest in preserving the information and the reasonable expectation that information can be maintained in a confidential manner by the LDA outweighs the public interest which would be served were the detail released to you.

The LDA's position within the housing market and the function of its being is to provide housing that complies with relevant Government policy, the LDA Act, the Affordable Housing Act and associated regulations, in particular those regulations relating to Cost Rental Designation. In circumstances where the LDA is required to compete with the private sector in relation to the purchase of land from other entities, the provision of this information publicly would undermine the position of the LDA in any bidding process as the vendor and other bidders, including private developers, would be aware of the LDA's approach. This would lead to an unfair competitive advantage to the vendors and those developers and result in the LDA either not being successful in purchasing land or having to pay significantly increased prices for the same land.

Section 37-Personal Information

Under the FOI Act, records are released without any restriction as to how they may be used and thus, release under the FOI Act, is in effect, and regarded as being released to the world at large. As a result, I am conscious of my obligations to retain personal information in a confidential and secure manner and prevent personal information from being released into the public domain unnecessarily.

I have identified a number of third parties named within these records.

Section 2 of the FOI Act defines personal information as follows:

2. (1) In this Act-

"personal information" means information about an identifiable individual that, either-

(a) would, in the ordinary course of events, be known only to the individual or members of the family, or friends, of the individual, or

(b) is held by an FOI body on the understanding that it would be treated by that body as confidential, and, without prejudice to the generality of the foregoing, includes-

(iii) information relating to the employment or employment history of the individual,

Section 37(1) provides that a public body shall refuse to grant a request if access to the records concerned would involve the disclosure of personal information. I am satisfied that parts of certain records relate to third parties employed outside of the LDA and I am satisfied that the records consist of personal information.

37. (1) Subject to this section, a head shall refuse to grant an FOI request if, in the opinion of the head, access to the record concerned would involve the disclosure of personal information (including personal information relating to a deceased individual).

As section 37 requires a public interest test be carried out. I have considered the public interest issues which arise in this case and have taken account of the following factors in favour of release:

- Ensuring openness and transparency of organisational functions to the greatest possible extent.
- The public interest in members of the public exercising their rights under the FOI Act.
- That there is more than just a transitory interest by the public in this information.
- The right to privacy is outweighed by the needs of the public.

In considering the public interest factors which favour withholding the records, I have taken account of the following:

- The public interest is not best served by releasing these records.
- That the Organisation can conduct its business in a confidential manner.
- That there is no overriding public interest that outweighs the individual's right to privacy.
- Allowing a public body to hold personal information without undue access by members of the public.

Having balanced the public interest factors both for and against the release, and taking into consideration that the names of the public officials concerned are to be released, I decided that the public interest in preserving the information and the reasonable expectation that information can be maintained in a confidential manner by the LDA outweighs the public interest which would be served were the details released to you.

Section 40(1)(a) states:

Financial and economic interests of the State

40. (1) A head may refuse to grant an FOI request in relation to a record (and, in particular, but without prejudice to the generality otherwise of this subsection, to a record to which subsection (2) applies) if, in the opinion of the head—

(a) access to the record could reasonably be expected to have a serious, adverse effect on the ability of the Government to manage the national economy or on the financial interests of the State,

For this exemption to apply the record must relate to subsection (2)-

(2) This subsection applies to a record relating to—

(m) trade secrets or financial, commercial, industrial, scientific or technical information belonging to the State or a public body, that are of substantial value or reasonably likely to be of substantial value,

(n) information the disclosure of which could reasonably be expected to affect adversely the competitive position of a public body in relation to activities carried on by it on a commercial basis,

I have considered the public interest issues which arise in your request, and have taken account of the following factors in favour of release:

- Ensuring openness and transparency of organisational functions to the greatest possible extent.
- The public interest in members of the public exercising their rights under the FOI Act.
- That there is more than just a transitory interest by the public in this information being released.
- The right to commercial confidentiality is outweighed by the needs of the public.

In considering the public interest factors which favour withholding the records as detailed in your request, I have taken account of the following:

- Allowing a public body to hold commercial information without undue access by members of the public.
- That the LDA is not prevented or impeded from the effective pursuit of its legitimate business.
- That the LDA can conduct its commercial operations without fear of premature disclosure.
- That the LDA can protect its' systems and processes which, as they are bespoke to the LDA, constitute trade secrets
- That the public bodies commercial operations are not impeded by disclosure of commercially sensitive information to private sector competitors.

The LDA has a unique position in the Irish housing market. The LDA is the only commercial public body operating in the Irish housing market. It is the only developer operating in the market that has Ministerial shareholders. The LDA has the full support of its Ministerial shareholders, and the scale, the strategy and the funding required in order to deliver large-scale residential developments.

This release of trade secrets and commercially sensitive information that would result in a material financial loss would prejudice the LDA's already almost impossible competitive position and therefore prejudice its ability to negotiate with selling entities and indeed developers.

The financial and economic interests of the State would undoubtedly be impacted negatively if access was permitted to the information in question as release of this information directly impacts the price to be paid

for the acquisition of land to service the LDA's needs which if not achieved adds further to the housing crisis.

The public interest is not served by a release of the information in question but by allowing the LDA achieve its targets and holding onto its commercial sensitive trade secrets on how it can do business.

2. Right of Appeal

In the event that you are unhappy with this decision you may appeal against it. If you need to make such an appeal, you can do so by writing to the Freedom of Information Unit, Land Development Agency, 4th Floor, Ashford House, Tara Street, Dublin 2 or by e-mail to foi@lda.ie.

Please note that a fee applies. This fee has been set at €30 (€10 for a Medical Card holder). Payment should be made by way of bank draft, money order, postal order or personal cheque, and made payable to Head of Finance, Land Development Agency, 2nd Floor, Ashford House, Tara Street, Dublin 2.

Payment can be made by electronic means, using the following details:

The Land Development Agency DAC

IE61AIBK93101264101092

BIC: AIBKIE2D

You must ensure that your FOI reference number (**FOI 202509**) is included in the payment details.

You should make your appeal within 4 weeks of the date of this notification, where a day is defined as a working day excluding, the weekend and public holidays. However, the making of a late appeal may be permitted in appropriate circumstances. The appeal will involve a complete reconsideration of the matter by a more senior member of the staff of this body.

Please be advised that the Land Development Agency replies under Freedom of Information may be released into the public domain via our website at lda.ie.



An Ghníomhaireacht Forbartha Talún
The Land Development Agency

Personal details in respect of your request have, where applicable, been removed to protect confidentiality.

Should you have any questions or concerns regarding the above, please contact me by telephone on (01) 9103400.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'M. Szyszko', is written over a horizontal line.

Monika Szyszko,

Senior Compliance Manager

Appendix 1: Schedule of Records

Requester name:					Request Re:202509
Page number	Description of document	Deletions	Relevant section of FOI Act	Reasons for deletion	Decision Maker's decision
Part A					
18pgs	The Land Development Agency DAC-Project Tosaigh II Review-Internal Audit Report	Withheld in full	36	Commercially sensitive information	Refuse
16pgs	The Land Development Agency DAC-2024 Land Acquisition and Development Process ("LADP") Review-Internal Audit Report	Withheld in full	36 40	Commercially sensitive information Financial and economic interests	Refuse
18pgs	The Land Development Agency DAC-2024 Internal Control Review-Internal Audit Report	Withheld in full	36	Commercially sensitive information	Refuse
24pgs	The Land Development Agency DAC	Withheld in full	36	Commercially sensitive information	Refuse

	Land Development Agency				
	Land Acquisition and Development Process (“LADP”) Review- Internal Audit Report		40	Financial and economic interests	
20pgs	The Land Development Agency DAC 2023 Internal Control Review- Internal Audit Report	Withheld in full	36	Commercially sensitive information	Refuse
			40	Financial and economic interests	
1-23	The LDA IT Operating Model Review Report	Executive Summary	32	Law enforcement and Public Safety	Part-Grant
		Audit Overview	32	Law enforcement and Public Safety	
			36	Commercially Sensitive	
			40	Financial and economic interests of the State	
		Observations	32	Law enforcement and Public Safety	
		Observation 1	36	Commercially Sensitive	

		Observation 2	32	Law enforcement and Public Safety	
		Observation 3	32	Law enforcement and Public Safety	
		Observation 4	32	Law enforcement and Public Safety	
24-48	The LDA Asset Management Review Report	Executive Summary	36	Commercially Sensitive	Part-Grant
		Observations	36	Commercially Sensitive	
		Observation 3	36, 32, 40	Commercially Sensitive, Law enforcement and Public Safety, Financial and economic interests of the State	
		Observation 4	36	Commercially Sensitive	
		Observation 5	36, 40	Commercially Sensitive, Financial and	

				economic interests of the State	
49-62	The LDA Supplier Payment Process Review Report	Executive Summary	32	Law enforcement and Public Safety	Part-Grant
		Audit Overview	32	Law enforcement and Public Safety	
		Observation 1	32	Law enforcement and Public Safety	
		Observation 2	32	Law enforcement and Public Safety	
Part B					
1-9	Board Minutes 23.5.24	In attendance: Names of people 3rd party employees	37	Personal Information	Part-Grant
		8.3-8.4 9.4 10.3 12.3			
		15.1(a)-(d) and 15.2, 15.3, 16.1-16.3	29	Deliberations of FOI bodies	
		17.9 3rd party employees	36	Commercially Sensitive	
			37	Personal Information	
10-12	Board Minutes 14.6.24	In attendance: Names of people 3rd party employees	37	Personal Information	Part-Grant



13-24	Board Minutes 26.6.24	In attendance: Names of people 3rd party employees, 4 personal information of the Board members 5.4, 6.2 6.4, 7.1, 7.2, 7.3, 7.5, 7.6, 7.7, 7.8, 7.10 Names of people 3rd party employees 7.9 8.5, 8.18, 8.19, 8.22, 8.25, 8.26, 8.27, 8.31, 8.32, 8.33 8.35 8.37, 8.45, 9.3, 10.14(a), 11.3, 11.4, 11.6(a), 11.10(a), 11.15(a), 11.16, 11.22, 11.23, 11.24 11.27-29, 16	37 36 37 29 36 36 29 36 29	Personal Information Commercially Sensitive Personal Information Deliberations of FOI bodies Commercially Sensitive Deliberations of FOI bodies Commercially Sensitive Deliberations of FOI bodies Deliberations of FOI bodies	Part-Grant
25-27	Board Minutes 18.7.24	In attendance: Names of people 3rd party employees 6.2-6.16	37 36	Personal Information Commercially sensitive	Part-Grant
28-38	Board Minutes 25.7.24	In attendance: Names of people 3rd party employees 10.2-10.4, 11.3, 12.3-4, 12.10, 14.2-3, 18.4, 19, 20, 21, 22, 23.2-5, 35	37 36	Personal Information Commercially sensitive	Part-Grant



39-42	Board Minutes 28.8.24	In attendance: Names of people 3rd party employees 8.2, 9.1, 9.2	37 36	Personal Information Commercially sensitive	Part-Grant
43-54	Board Minutes 26.9.24	In attendance and 8: Names of people 3rd party employees 9.1, 9.2 (b,c,d,g,l),9.3, 11.1(a),(c),(D),(E),(F),(j)(l),11.2, 11.3,12.1(a-f),(j), 12.2 13.1, 13.2, 14.1, 16.12, 17.1, 17.3 13.4, 14.6	37 36 37 29	Personal Information Commercially sensitive Personal Information Deliberations of FOI bodies	Part-Grant
55-65	Board Minutes 24.10.24	In attendance: Names of people 3rd party employees 6.3, 8.1, 9.1, 9.2, 10.1, 11.1 12.1 13.1, 14 16.2, 16.3	37 36 37 36 & 29 30 36	Personal Information Commercially sensitive Personal Information Deliberations of FOI bodies and Commercially Sensitive Functions and negotiations of FOI bodies Commercially sensitive	Part-Grant

66-80	Board Minutes 28.11.24	In attendance and: Names of people 3rd party employees 6.1, 6.2, 6.3, 6.4, 12 7.2, 9.1(a-g), 10.1, 10.2, 10.3, 10.4, 11.1, 16	37 30 36	Personal Information Functions and negotiations of FOI bodies Commercially sensitive	Part-Grant
81-90	Board Minutes 19.12.24	6, 9.1 10.1, 10.2, 10.3, 11.1, 11.2, 11.3, 13 12, 15.2, 16	30 & 36 36 30	Functions and negotiations of FOI bodies Commercially sensitive Functions and negotiations of FOI bodies	Part-Grant
91-103	Board Minutes 23.1.25	4 8 9.1, 9.2 10.1, 11	37 30 36, 30 36	Personal Information Functions and negotiations of FOI bodies Functions and negotiations of FOI bodies & Commercially sensitive Commercially sensitive	Part-Grant
104-114	Board Minutes 27.2.25	5 8	30 36	Functions and negotiations of FOI bodies Commercially sensitive	Part-Grant

		9.1, 10, 11, 13.2, 14	36 & 30	Functions and negotiations of FOI bodies & Commercially sensitive	
115-125	Board Minutes 27.3.25	5.2, 5.3, 7, 8, 11, 13 9, 10, 11.4	30 & 36 36	Functions and negotiations of FOI bodies Commercially sensitive	Part-Grant
126-139	Board Minutes 24.4.25	5, 7.1, 8.1, 11.1 8.2, 9, 10, 10(5.4), 11.2, 13, (4.1), 13(5), 14	30 & 36 36	Functions and negotiations of FOI bodies Commercially sensitive	Part-Grant
140-154	Board Minutes 29.5.25	4 6, 7.1, 10, 11.1, 11.2, 16.1, 17 6.2, 6.1, 8.1, 8.2, 9, 13, 15	37 30 36	Personal Information Functions and negotiations of FOI bodies Commercially sensitive	Part-Grant
Part C					
155-165	Audit and Risk Committee Minutes 13.05.24	In attendance: Names of people 3rd party employees, 2.1, 2.3 4.1, 4.2, 4.3, 5.2 5.3, 8.2 Signature	37 32 37 32 32	Personal Information Law enforcement and Public Safety Personal Information Law enforcement and Public Safety Law enforcement	Part-Grant

				t and Public Safety	
166-172	Audit and Risk Committee Minutes 30.05.24	In attendance: Names of people 3rd party employees, 2.4, 3.1, 3.2, 3.3, 3.4, 4.1, 4.2, 5.1 6.1 Signature	37 32 32	Personal Information Law Enforcement and Public Safety Law enforcement and Public Safety	Part-Grant
173-180	Audit and Risk Committee Minutes 25.06.24	In attendance: Names of people 3rd party employees 2.2 3.1, 3.2, 3.3, 4.1 4.1 5.1 5.2, 5.3 Signature	37 32 37 32 37 32 32	Personal Information Law Enforcement and Public Safety Personal Information Law Enforcement and Public Safety Personal Information Law Enforcement and Public Safety Law enforcement and Public Safety	Part-Grant
181-194	Audit and Risk Committee Minutes	In attendance: Names of people 3rd party employees	37	Personal Information	Part-Grant

	15.07.24	2.1, 2.4	32	Law Enforcement and Public Safety	
		4, 5.1, 5.3	37	Personal Information	
		6.2	32	Law Enforcement and Public Safety	
		8.1	36	Commercially Sensitive	
		Signature	32	Law enforcement and Public Safety	
		Descriptions	32 & 36	Law Enforcement and Public Safety & Commercially Sensitive	
195-105	Audit and Risk Committee Minutes 26/08/2024	In attendance: Names of people 3rd party employees, 2.2 2.2 3, 3.3, 3.4 4 11.1	37 32 37 32 37, 32	Personal Information Law Enforcement and Public Safety Personal Information Law Enforcement and Public Safety Personal Information & Law Enforcement and Public Safety	Part-Grant

		Signature	32	Law enforcement and Public Safety	
		Description	32	Law Enforcement and Public Safety	
106-116	Audit and Risk Committee Minutes 16.09.24	In attendance: Names of people 3rd party employees, 2.2 2.2 3.1, 3.2 5.1, 5.4 7.1, 8.1, 8.2 8.2 Signature Description	37 36 37 32 37 32 32 32	Personal Information Commercially Sensitive Personal Information Law Enforcement and Public Safety Personal Information Law Enforcement and Public Safety Law enforcement and Public Safety Law Enforcement and Public Safety	Part-Grant
117-131	Audit and Risk	In attendance: Names of people 3rd party employees	37	Personal Information	Part-Grant



	Committee Minutes 23.10.24	4, 5 6.3, 6.4, 6.5 7.1, 7.2, 7.4 8 Signature Description	32 37 32 & 37 40 32 40	Law Enforcement and Public Safety Personal Information Law Enforcement and Public Safety & Personal Information Financial and economic interests of the State Law enforcement and Public Safety Financial and economic interests of the State	
132-145	Audit and Risk Committee Minutes 18.11.24	In attendance: Names of people 3rd party employees 2.2 5.1, 5.2, 5.3 6.1, 6.2, 6.3, 6.4	37 32 37 37, 36 & 32	Personal Information Law Enforcement and Public Safety Personal Information Personal Information, Commercially Sensitive	Part-Grant

		7.1, 8.1	37	& Law Enforcement and Public Safety	
		9.1	32	Personal Information	
		Signature	32	Law Enforcement and Public Safety	
		Description	37 & 32	Law Enforcement and Public Safety & Personal Information	
146-156	Audit and Risk Committee Minutes 17.12.24	In attendance: Names of people 3rd party employees	37	Personal Information	Part-Grant
		2.2	32	Law Enforcement and Public Safety	
		3	37	Personal Information	
		4.1	40 & 37	Financial and economic interests of the State & Personal Information	
		Comfort Break	37	Personal Information	
		6.1, 6.2, 6.3, 6.4, 6.6, 6.7	37 & 36	Personal Information &	

		9.2	32	Commercially Sensitive Law Enforcement and Public Safety	
		Signature	32	Law Enforcement and Public Safety	
		Description	36	Commercially Sensitive	
157-171	Audit and Risk Committee Minutes 25.02.25	In attendance: Names of people 3rd party employees, 9.0 3.1 4.1 6.0, 6.1, 6.2, 6.3, 6.4 5.1, 5,2 7.1, 7.2	37 32 40 36, 37 & 32 36 & 32 36	Personal Information Law Enforcement and Public Safety Financial and economic interests of the State Commercially Sensitive, Personal Information, Law Enforcement & Public Safety Commercially Sensitive & Law Enforcement & Public Safety Commercially Sensitive	Part-Grant

		Description	32	Law Enforcement & Public Safety	
172-185	Audit and Risk Committee Minutes 24.03.25	In attendance: Names of people 3rd party employees, 1.4 2.1, 3.1 4.1 7.2, 7.3 8.1, 8.2, 8.3 6.2, 9.1, 9.3, 9.2 10.2 Description	37 32 37 32 36, 37 & 32 32 37 32 & 37	Personal Information Law Enforcement & Public Safety Personal Information Law Enforcement & Public Safety Commercially Sensitive, Personal Information, Law Enforcement & Public Safety Law Enforcement & Public Safety Personal Information Law Enforcement & Public Safety & Personal Information	Part-Grant
186-200	Audit and Risk Committee Minutes	In attendance: Names of people 3rd party employees, 1.4	37	Personal Information	Part-Grant



	14.04.25	2.1	32	Law Enforcement & Public Safety	
		4.1	32, 36	Law Enforcement & Public Safety, Commercially Sensitive	
		5.1	37	Personal Information	
		6.1, 6.2	32	Law Enforcement & Public Safety	
		11.1	37, 36	Personal Information, Commercially Sensitive	
		8, 8.1, 8.2, 8.3	32 & 37	Law Enforcement & Public Safety & Personal Information	
		9.2, 9.3, 9.4	36, 32	Commercially Sensitive & Law Enforcement & Public Safety	
		Description	32	Law Enforcement & Public Safety	



201-212	Audit and Risk Committee Minutes 27.05.25	In attendance: Names of people 3rd party employees, 1.1 2.1, 3.1 4.1 5.1, 5.2 6.2 8.1, 7, 7.2, 9 10 Description	37 32 36, 32 37 & 32 36 37 & 32 36 36 & 32	Personal Information Law Enforcement & Public Safety Commercially Sensitive & Law Enforcement & Public Safety Personal Information, Law Enforcement & Public Safety Commercially Sensitive Personal Information, Law Enforcement & Public Safety Commercially Sensitive Commercially Sensitive & Law Enforcement & Public Safety	Part-Grant
		Total number of pages			460
		Total number of pages for full release			104
		Total number of pages for partial release			260
		Total number of pages being withheld			96



An Ghníomhaireacht Forbartha Talún
The Land Development Agency