

# Freedom of Information disclosure log

Reference	Received Date	Closed Date	Financial Year
672	10 July 2025	31 July 2025	2025-26

## Request Summary

Please supply the following information for the period 1 April, 2020 to 10 July, 2025, inclusive:

1. a summary of all training offered to each member of the Accounts Commission with a summary of the objectives of each training session;
2. what training offered was compulsory for Members of the Accounts Commission to complete and what training offered was discretionary for Members to determine for themselves whether to take part in training offered;
3. what proportion of Members undertook and completed compulsory and discretionary training respectively for each of the financial years above;
4. how the training needs of Members are identified; and
5. the training material supplied in respect of each training session offered.

Without prejudice to the foregoing generality information I am looking for may include:

1. corporate induction (how the Accounts Commission works and the role of its Members);
2. conflicts of interest and how to deal with them;
3. anti-bullying and prevention of harassment of staff and other Members;
4. data protection;
5. financial and risk management oversight;
6. freedom of information oversight roles; and
7. oversight of corporate complaints.

**Response classification:** Information provided partial

## Response

This email is in response to your Freedom of information request dated 10 July 2025. In your request you stated

Please supply the following information for the period 1 April, 2020 to 10 July, 2025, inclusive:

1. a summary of all training offered to each member of the Accounts Commission with a summary of the objectives of each training session;
2. what training offered was compulsory for Members of the Accounts Commission to complete and what training offered was discretionary for Members to determine for themselves whether to take part in training offered;
3. what proportion of Members undertook and completed compulsory and discretionary training respectively for each of the financial years above;
4. how the training needs of Members are identified; and
5. the training material supplied in respect of each training session offered.

The response to your request is included below:

1. a summary of all training offered to each member of the Accounts Commission with a summary of the objectives of each training session
- Induction – a wide range of information about the Commission and Audit Scotland, complemented by a structured series of meetings with relevant Audit Scotland staff, to give new members all the information they need to begin carrying out their role.
    - See ‘Induction programme 2023’ for the induction programme for the most recent intake of Commission members (four members), in October 2023.
    - See ‘Induction timetable 2022’ for the induction for the previous intake of four members.
    - See ‘Induction programme Chair 2024’ for the induction programme for the current Chair, Jo Armstrong, who joined the Commission in February 2024.
    - The remaining three members undertook a previous version of the induction programme when they joined the Commission in 2018.
    - Members are also sent the Scottish Government’s [On Board: A Guide for Members of Statutory Boards](#)
    - We do not have records of the inductions for these members or previous members of the Commission since 1 April 2020.
  - E-learning – recently-implemented (April 2025) programme of mandatory and optional e-learning courses specifically curated for Accounts Commission members, provided via Audit Scotland’s Docebo learning management system (LMS).
    - Essential – Audit Scotland business continuity, Climate change introduction, Display screen equipment, Freedom of information, GDPR, Health and safety, Inclusion essentials, Information security, Sexual harassment, Trust and ethics
    - Optional: Communication and influence, Equality and diversity, Emotional intelligence: Relationship management, Four types of discrimination, Public Audit Committee introduction, Resilience, Think outside of the box with six thinking hats
  - Information security training – since April 2025, all current members of the Commission have been enrolled in Audit Scotland’s regular

programme of cyber security training, provided by KnowBe4. This consists of monthly short courses and videos.

- Media training – 1-day in-person training provided by Morrison Media, including mock TV and radio interviews and peer review and feedback; see 'Media training schedule'
- The above information relates to the current members of the Commission. We do not have records for training offered to previous members of the Commission since 1 April 2020. Therefore under section 17 of the Freedom of Information (Scotland) Act 2002 I confirm that we do not the information requested

2. what training offered was compulsory for Members of the Accounts Commission to complete and what training offered was discretionary for Members to determine for themselves whether to take part in training offered

See answer to question 1. The induction, essential e-learning, 'KnowBe4' cyber security training and media training are all mandatory for all members; all other training is optional and subject to members' discretion and development needs.

3. what proportion of Members undertook and completed compulsory and discretionary training respectively for each of the financial years above

- All members undertook the relevant induction programme within the first few weeks of joining the Commission.
- Since the implementation of the e-learning programme for the current Commission members on 30 April 2025, 3 members have completed some training within the programme, while 9 members have yet to start their e-learning programme (as at 18 July 2025)
- For the cyber security training via KnowBe4, 10 out of 12 members have completed all courses to date (as at 18 July 2025)
- Media training – all 12 members have completed media training
- We do not have records for training undertaken by previous members of the Commission since 1 April 2020.

4. how the training needs of Members are identified

- As above, some training including the induction is mandatory for all members.
- All Commission members (other than the Chair), current and past since 2020, have undertaken regular (usually annual) appraisal exercises, involving a discussion with the Commission Chair and an

associated record of the key points of this discussion and of the member's development needs.

- The Commission Chair undertakes an equivalent exercise with the Scottish Government's Director for Local Government (or equivalent).

Note: The Scottish Government is the 'sponsor' body for the Accounts Commission, whose members are appointed by Scottish Ministers. However, the Commission and its members carry out their role independently of Scottish Ministers.

5. the training material supplied in respect of each training session offered.

We have attached the Induction Programmes for 2022 and 2023 and the programme for the induction of the current Accounts Commission Chair. These set out the training provided to Accounts Commission members.

Please note a small amount of information has been redacted under section Freedom of Information (Scotland) Act 2002 section 381b personal information.

You will see that a range of materials are used and have provided a description of training, provided through our Learning Management system, below.

We also use an external provider KnowBe4 Cybersecurity Training. This is to help support colleagues and combat the continuing rise in cyberattacks.

KnowBe4 is a content provider that supplies specialised cybersecurity training on a comprehensive range of training in many important security topics.

## **Mandatory Training content**

### **GDPR: A Practical Overview for All Staff**

This course will take you through the basics of keeping data safe and secure, both in and out of the office. Data protection law can be complex, but compliance doesn't have to be. Taking a sensible, user-orientated approach will help you protect personal data and reduce the risk of a breach.

### **Freedom of information 2025**

In this course you will learn about what the freedom of information act is and how it applies to you.

Learning objectives

- What a freedom of information request is
- How to respond to a request for information
- What a request for information should contain
- What can/cannot be disclosed under the Freedom of Information Act
- How to respond to an Environmental Information Regulation request

### **Audit Scotland Business Continuity 2024**

It is important that we are all familiar with the Business Continuity procedures in the event of a major disruption, if an emergency were to arise.

### **Introduction to Climate Change**

This eLearning course will cover:-

- What is climate change?
- What about climate change in Scotland?
- What is Audit Scotland doing to make a difference?
- What can you do to make a difference?
- Useful resources

### **New Health & Safety Video and Slides October 2023**

As part of our commitment to health & safety, you will need to review our Health & Safety Presentation which highlights some of the key areas to be aware of

#### **New Display Screen Equipment**

This course is suitable for all employees

Do you ever get aches, pains, eye strain or headaches after work? Your display screen equipment and workstation may not be set up correctly.

Our Display Screen Equipment (DSE) online course explores how to set up your workstation to avoid health and safety issues. It covers the relevant legislation, the importance of good posture, and exercises to prevent musculoskeletal problems, aches and pains.

The Test your knowledge topic contains a number of multiple-choice questions which form a short assessment. A pass mark of 80% is required to successfully complete the course.

## **Inclusion Essentials**

Inclusion isn't about just meeting obligations under equality law or having a visibly diverse workforce. It's about creating a culture where diversity is highly prized, where people feel respected and valued, and where everyone knows that they will get the opportunities, support and resources that they need to succeed. As well as factors such as age, sex, race, religion, sexuality, disability or gender identity, we need to consider other characteristics that can cause people to be excluded or marginalised, such as their socio-economic background, any neuro differences, or whether they have caring responsibilities. Inclusion doesn't mean treating everyone exactly the same. It's about understanding people's different needs, perspectives and backgrounds, and ensuring equality of experience.

## **Trust and Ethics**

ICAEW is providing you free access to its ethics CPD course.

Module 3.2 of the course provides specific guidance to auditors and is particularly relevant to the fit and proper process. All colleagues should complete module 3.2.

Module 1 provides an Introduction to ethical behaviour and modules 2 to 4 provide more specialist guidance for auditors and provide a number of case studies. This learning is optional.

The link in the LMS will take you to the ICAEW registration site. Following registration you will be able to access this learning, which should take 1-2 hours to complete.

Colleagues should complete the learning before submitting their fit and proper form where possible or by 31 March 2025 and retain the certificate for their records and for CPD purposes where relevant.

## **Sexual Harassment**

Nobody should have to face unwanted sexual conduct at work. Sexual harassment is never acceptable and must be dealt with effectively when it does happen.

But what is sexual harassment? Would you know what to do if it happened in your workplace?

This short course explores sexual harassment, recognising the different forms sexual harassment can take, defining the impact of sexual harassment, and identifying ways to support victims.

This course will take you approximately 10 minutes to complete. It can be restudied at any time.

## **Information Security: A Practical Overview for our Business**

As new technology makes it easier and more convenient to store large amounts of information digitally and online, using best practices to protect that information has become applicable in nearly everything that we do. This course provides a short overview of the importance of information security and the key areas of risk that you face when dealing with confidential information.

Learning objectives

- The importance of information security
- Key areas of risk

## **Optional Learning**

### **Introduction to the public Audit Committee**

This training course is in two parts, which can be completed together or separately. Part One sets out the role of the Public Audit Committee and what it does with our work. Part Two focusses on preparing for and attending the Public Audit Committee. This course has been designed to be completed in advance of the Thinking on Your Feet training, which takes a more hands on approach to preparing for Public Audit Committee meetings.

### **The 4 types of discrimination**

Under the equality act, there are four main types of discrimination, these are direct, indirect, harassment and victimisation, but do you know the difference?

The Skillshub "The 4 Types Of Discrimination" course provides an example of each type of discrimination and the meaning behind the definition.

Once the course is complete you will be able to identify if any of the four types might be taking place in your workplace.

The Skillshub Rapid Recall Microlearning Series is made up of a Video, Action Planning, Cheat Sheet, Coaching Blueprint and Session Notes to allow you to take action back in the workplace. The session also requires you to pass a quick-fire quiz with a maximum of three multiple choice questions.

### **Emotional intelligence: Relationship management**

In this course, we underline the need to apply and build on your self-awareness, self-management and social awareness skills. Relationship management is the aspect of emotional intelligence that enables you to succeed in inspiring other people and helping them to reach their full potential. It includes the identification, analysis and management of

relationships with people. It also includes their development through feedback and coaching, so reflects on your ability to communicate, persuade and lead.

### **Communication and Influence**

Short and simple techniques to improve communication and drive influence.

When an employee is asked to identify what needs improvement, the number one area of concern is communication. The ability to communicate effectively with others is vital to every aspect of our lives - in business our success is reliant upon the development of healthy working relationships.

### **Equality and Diversity**

Introduction to equality, diversity, protected characteristics, the Equality Act, prejudice, discrimination and inclusion.

### **Resilience**

Resilience is like emotional muscle memory. It enables us to manage challenges that arise in life. This course looks at examples of how resilience in the workplace affects the outcomes in various scenarios. Your challenge is to make decisions that recognise and support resilience in these scenarios. Your performance will be measured by gauges that reflect your emotional muscle strength.

This course will take you approximately 20 minutes to complete. It can be restudied at any time.

The course contains questions that use three gauges (one at the end of each topic) to measure performance. A pass mark of 80% is required to successfully complete the course.

### **Think Outside of the Box with Six Thinking Hats**

Six Thinking Hats is a role-based brainstorming technique. It's best for meetings, but useful alone as well.

**Exemption applied:** Freedom of Information (Scotland) Act 2002, Section 38(1b) – Personal information

**Topic headings:** Audit Scotland's governance, policies, procedures or expenditure

Reference	Received Date	Closed Date	Financial Year
673	18 <sup>th</sup> July 2025	15th August 2025	2025-26

## Request Summary

I am writing to request an **internal review** of my Freedom of Information request submitted on **9 June 2025**, regarding **public investment in ODX Innovations Ltd and Accunostics Ltd**, and any related involvement by Audit Scotland.

To date, I have received **no acknowledgment or response**, which is a breach of your statutory duty under the Freedom of Information (Scotland) Act 2002. The 20-working-day deadline expired on **8 July 2025**.

I would ask that you now:

1. **Initiate a formal internal review** into this non-response,
2. Confirm whether my original request was received and logged,
3. Provide a full response without further delay.

Please note that I reserve the right to escalate this matter to the **Scottish Information Commissioner** if a response is not received promptly.

For reference, my original request below (dated 9 June) related to Audit Scotland's engagement with or oversight of **Accunostics Ltd, ODX Innovations Ltd, and Highlands and Islands Enterprise**.

I look forward to hearing from you within the required 20 working days.

## 9<sup>th</sup> June 2025

Under the Freedom of Information (Scotland) Act 2002, I am requesting access to information held by Audit Scotland in relation to public investment in the following two companies:

- **Accunostics Ltd** (Company No. SC342519)
- **ODX Innovations Ltd** (formerly Orbital Diagnostics Ltd, Company No. SC549676)

Both companies received significant public financial support from **Highlands and Islands Enterprise (HIE)** and subsequently entered administration. This request is submitted in the public interest, given the scale of funding (estimated to exceed £5 million), the insolvency outcome, and associated governance implications.

### 1. Audit, Monitoring or Review Activities

- Any internal reports, memoranda, or files that relate to either company.
- Any formal or informal **audit, review, or investigation** relating to:
  - HIE's role in funding these companies
  - The due diligence process
  - The companies' solvency or public funding outcomes

### 2. Internal Correspondence

- Any correspondence (emails, briefings, or notes) between staff within Audit Scotland discussing:

- Concerns, media coverage, or internal tracking of these cases
- HIE's governance, risk management, or post-investment processes

### 3. Engagement with HIE or Other Public Bodies

- Any correspondence between Audit Scotland and:
  - HIE
  - Scottish Government directorates
  - Other public or scrutiny bodies (e.g. the Accounts Commission) relating to either Accunostics Ltd or ODX Innovations Ltd.

### 4. Ministerial and Parliamentary Engagement

- Any correspondence, briefings, or meeting notes exchanged between Audit Scotland and **any Scottish Government Minister, MSP, MP, or parliamentary committee**, from 2008 to present, referencing:
  - Accunostics Ltd or ODX Innovations Ltd
  - HIE's investment decisions
  - Governance concerns, reputational risks, or public interest implications

### Public Interest and Clarification

This request is submitted in light of the significant public funds lost and the accountability mechanisms expected to be in place. If any part of the request risks exceeding cost thresholds, I am happy to refine or prioritise elements in consultation with you.

**Response classification:** Information provided Partial

### Response

Thank you for contacting us about the non-response to your Freedom of Information request dated 9 June 2025.

We can confirm that the FOI team did not receive your initial request dated 9 June 2025. Our Digital Services team have investigated this and advised us that the email was quarantined and not available to the FOI team. We only became aware of the FOI request through your email on the 18 July 2025.

Unfortunately, as it is now more than 30 days ago, we are not able to get additional information on the reason why the message was quarantined.

We acknowledge your Freedom of Information request originally dated 9 June 2025 and the follow up email dated 18 July 2025. Your request is being dealt with, and we will respond by 15 August 2025 or sooner if possible.

Good afternoon

This email is in response to your Freedom of Information request dated 18 July in which you stated

I would ask that you now:

1. **Initiate a formal internal review** into this non-response,
  - a. As stated in our acknowledgement of your request to review, we can confirm that the FOI team did not receive your initial request dated 9 June 2025. Our Digital Services team investigated this and advised us that the email was quarantined

and not available to the FOI team. We only became aware of the FOI request through your email on the 18 July 2025.

- b. Unfortunately, as it was more than 30 days ago, we were not able to get additional information on the reason why the message was quarantined.
2. Confirm whether my original request was received and logged,
    - a. See response to question 1
  3. Provide a full response without further delay.
    - a. See below

### FOISA request

Under the Freedom of Information (Scotland) Act 2002, I am requesting access to information held by Audit Scotland in relation to public investment in the following two companies:

- **Accunostics Ltd** (Company No. SC342519)
  - We have searched our records and hold no information in relation to public investment in Accunostics Ltd, the insolvency outcome, and associated governance implications.
- We have searched our records and hold two references to Accunostics these are included in the document log.
- **ODX Innovations Ltd** (formerly Orbital Diagnostics Ltd, Company No. SC549676)
  - hold no information in relation to public investment in ODX Innovations Ltd, the insolvency outcome, and associated governance implications.
  - therefore, under section 17 of the Freedom of Information (Scotland) Act 2002 confirm that no information is held.
  - We do hold some information regarding ODX in relation to it renting accommodation from HIE.

Both companies received significant public financial support from **Highlands and Islands Enterprise (HIE)** and subsequently entered administration. This request is submitted in the public interest, given the scale of funding (estimated to exceed £5 million), the insolvency outcome, and associated governance implications.

#### 1. Audit, Monitoring or Review Activities

- Any internal reports, memoranda, or files that relate to either company.
- Information attached held relates to ODX rental from HIE, Email correspondence and Committee papers
- Any formal or informal **audit, review, or investigation** relating to:
- HIE's role in funding these companies Section
- under section 17 of the Freedom of Information (Scotland) Act 2002 (FOISA) confirm that no information is held.
- The due diligence process Section
- under section 17 of the FOISA confirm that no information is held.
- The companies' solvency or public funding outcomes
- under section 17 of the FOISA confirm that no information is held.

#### 2. Internal Correspondence

Information held relates to ODX rental see email log

- Any correspondence (emails, briefings, or notes) between staff within Audit Scotland discussing:
- Concerns, media coverage, or internal tracking of these cases
- under section 17 of the FOISA confirm that no information is held.

- HIE's governance, risk management, or post-investment processes
- under section 17 of the FOISA confirm that no information is held.

### 3. Engagement with HIE or Other Public Bodies

- Any correspondence between Audit Scotland and:
  - HIE
    - See attached email log
  - Scottish Government directorates
  - under section 17 of the FOISA confirm that no information is held.
  - Other public or scrutiny bodies (e.g. the Accounts Commission) relating to either Accunostics Ltd or ODX Innovations Ltd.
  - under section 17 of the FOISA confirm that no information is held.

### 4. Ministerial and Parliamentary Engagement

- Any correspondence, briefings, or meeting notes exchanged between Audit Scotland and **any Scottish Government Minister, MSP, MP, or parliamentary committee**, from 2008 to present, referencing:
  - Accunostics Ltd or ODX Innovations Ltd
  - under section 17 of the FOISA confirm that no information is held.
  - HIE's investment decisions
  - under section 17 of the FOISA confirm that no information is held.
  - Governance concerns, reputational risks, or public interest implications
  - under section 17 of the FOISA confirm that no information is held.

In the attached documents information that was out of scope has been removed. i.e references to other organisations or other HIE business that does not relate to the organisations identified. We have redacted a small amount of Information under FOISA 38 1 b Personal information and under FOISA section 30 c Prejudice to effective conduct of public affairs.

In applying exemption 30 c we have considered the Public Interest and Public harm tests: Disclosure of this information would place into the public domain information relating to contract and Project numbers. Many public bodies have been subject to Cyber security attacks and Phishing attacks. It only one takes of these to be successful to have a serious impact on the organisations ability to carry out their function.

#### Harm test

The disclosure in this case of a small amount of information that will provide opportunities for that information to be used in way that is likely to prejudice HIE substantially. Placing this information into the public domain will increase risk to public authority IT environments and cyber and information security

On this basis we conclude that release of a small amount of the information you requested would cause the level of substantial prejudice required for these exemptions to apply.

#### Public interest test

We acknowledge that there is a strong public interest in the proper conduct of public authorities to ensure the public money is spent properly and best value is achieved. We also recognise and acknowledge that there is a strong public interest in disclosing information. Regulatory and scrutiny bodies such as Audit Scotland provide a valuable service by investigating and reporting on areas where public bodies could save money and increase efficiency, and there is a strong public interest in ensuring that they continue to be able to do this effectively.

On balance, our view is that the public interest is best addressed by allowing Audit Scotland to perform our functions unfettered.

We therefore conclude that the public interest in maintaining the exemptions outweighs the public interest in disclosure of the small amount of information withheld in this case.

**Exemption applied:** Freedom of Information (Scotland) Act 2002, section 38(1b) – Personal information and section 30 (c) - Prejudice to effective conduct of public affairs

**Topic headings:** Data held on other organisations

Reference	Received Date	Closed Date	Financial Year
674	22 July 2025	23 July 2025	2025-26

## Request Summary

I am writing to request the following information under the Freedom of Information Act 2000 regarding your organisation's mobile phone contract(s).

If your organisation uses more than one provider, please provide a breakdown for each provider individually.

I am aware that similar requests may have been submitted previously, but I would appreciate the most recent and up-to-date information available as of today's date.

### 1. Network Provider(s)

Please confirm the name(s) of the current mobile network provider(s) (e.g. EE, Vodafone, O2/Telefonica, Three).

### 2. Annual Average Spend

Please provide the annual average spend for each mobile network provider. If a new contract has been awarded recently, an estimated annual spend is sufficient.

### 3. Number of Connections

Please provide the total number of mobile connections, broken down by:

- Voice-only devices
- Voice and data devices
- Data-only devices

### 4. Contract Duration

Please confirm the length of each contract and whether any extension options are included.

### 5. Contract Start Date

Please provide the actual contract start date(s) for each provider. (Please do not include the framework start date unless it is also the date of the signed agreement.)

### 6. Contract Expiry Date

Please confirm the expiry date(s) of the current agreement(s). If the contract is rolling, please specify.

### 7. Contract Review Date

Please indicate when the organisation intends to review or retender the mobile phone contract(s).

### 8. Responsible Officer

Please provide the name, job title, direct phone number and email address of the individual(s) responsible for managing this contract.

If full contact details cannot be disclosed, the job title will suffice.

**If the service was purchased through a procurement framework, please also provide the name of the framework and its reference number.**

## 9. Managed Service Provider (if applicable)

If the mobile phone services are managed via a third-party provider, please confirm the name of the network provider, the number of connections, and the name/job title of the person responsible internally.

## 10. Aggregation

Is this mobile phone contract part of a wider aggregation exercise with other organisations? If so, please specify.

## 11. Current Tendering or Future Plans

If the current contract has expired or is operating on a rolling basis, please confirm the organisation's intentions moving forward.

If your organisation is currently out to tender, please provide the anticipated award date and any available details.

## 12. Recent Contract Award (if applicable)

If this contract was awarded within the past three months, please provide the shortlist of suppliers who submitted bids.

I would be grateful if the information could be provided in a structured format such as Word, Excel or PDF.

Thank you for your time and assistance.

**Response classification:** Information provided in full

## Response

This email is to both acknowledge and respond to your Freedom of Information request dated 22 July 2025.

### 1. Network Provider(s) - **O2**

Please confirm the name(s) of the current mobile network provider(s) (e.g. EE, Vodafone, O2/Telefonica, Three).

### 2. Annual Average Spend - **£20500**

Please provide the annual average spend for each mobile network provider. If a new contract has been awarded recently, an estimated annual spend is sufficient.

### 3. Number of Connections

Please provide the total number of mobile connections, broken down by:

- Voice-only devices **0**
- Voice and data devices **178**
- Data-only devices **14**

### 4. Contract Duration - **24 months**

Please confirm the length of each contract and whether any extension options are included.

### 5. Contract Start Date - **August 2021**

Please provide the actual contract start date(s) for each provider. (Please do not include the framework start date unless it is also the date of the signed agreement.)

### 6. Contract Expiry Date - **August 2023**

Please confirm the expiry date(s) of the current agreement(s). If the contract is rolling, please specify.

7. Contract Review Date - **September 2025**

Please indicate when the organisation intends to review or retender the mobile phone contract(s).

8. Responsible Officer - **Service Delivery Manager 01316251500**

Please provide the name, job title, direct phone number and email address of the individual(s) responsible for managing this contract.

If full contact details cannot be disclosed, the job title will suffice.

If the service was purchased through a procurement framework, please also provide the name of the framework and its reference number. **N/A**

9. Managed Service Provider (if applicable) - **N/A**

If the mobile phone services are managed via a third-party provider, please confirm the name of the network provider, the number of connections, and the name/job title of the person responsible internally.

10. Aggregation - **N/A**

Is this mobile phone contract part of a wider aggregation exercise with other organisations? If so, please specify.

11. Current Tendering or Future Plans - **No current plans to retender, currently working on reducing the number of connections.**

If the current contract has expired or is operating on a rolling basis, please confirm the organisation's intentions moving forward.

If your organisation is currently out to tender, please provide the anticipated award date and any available details.

12. Recent Contract Award (if applicable) - **N/A**

If this contract was awarded within the past three months, please provide the shortlist of suppliers who submitted bids.

**Exemption applied: None**

**Topic headings: Contract information: Information technology, equipment, other contracts**

Reference	Received Date	Closed Date	Financial Year
675	23 July 2025	31 July 2025	2025-26

### Request Summary

The below request is similar to a previous FOI request I made, but I now realise that my wording was imprecise, and a new FOI is needed. Apologies for any inconvenience.

1. In 2024-25 and 2025-26, how many employees from this public body were given permission to work from outside the UK, or worked outside the UK with this public body's knowledge?
2. In relation to Q1, please provide as much detail as possible on what country they were working in and what duration of time they were in another country.

**Response classification:** Information provided in full

### Response

This email is in respond to your Freedom of Information request dated 23 July 2025.

Employees must provide a valid business case for working outside the UK which must be approved by their Director, Digital Services and Human Resources and be for a specific, limited time period.

As the number of staff working outside the UK is small, we have aggregated the numbers for the period requested. For the period of your request, we have had less than ten people working abroad in locations including Europe and Asia for 4 weeks total within a 12 month period.

**Exemption applied:** None

**Topic headings:** Audit Scotland's governance, policies, procedures or expenditure

Reference	Received Date	Closed Date	Financial Year
676	24 July 2025	19 August 2025	2025-26

## Request Summary

Hi there,

I would like to ask the following:

1. In each year since 2020-21, including the current year to date, how many employees at this public body have been suspended with full pay?
2. In relation to Q1, what is the respective salary of these employees?
3. Please provide as much detail as possible on why these employees were suspended. E.g. Disciplinary issues, poor quality of work etc.

**Response classification:** Information withheld

## Response

The number of employees this request applies to is significantly low and therefore the individuals will be identifiable. Under the Freedom of Information (Scotland) Act 2002 section 38(1)(b) Personal Information, the information is withheld.

**Exemption applied:** Freedom of Information (Scotland) Act 2002, section 38(1b) – Personal information

**Topic Headings:** Audit Scotland's governance, policies, procedures or expenditure

Reference	Received Date	Closed Date	Financial Year
677	05 August 2025	28 August 2025	2025-26

### Request Summary

I am submitting a Freedom of Information request regarding potential fraud, corruption, and financial misconduct connected to the Calder contract overseen by City of Edinburgh Council's K&B department.

1. Has Audit Scotland reviewed or been made aware of any issues relating to:
  - Theft of copper or other materials from Council sites?
  - Misuse of public funds through bonus schemes, Single Status wage restructuring, or unauthorised payments to staff?
  - Conflicts of interest involving union reps and Council management?
2. Have any internal financial reviews, audits, or red flags been triggered as a result of whistleblower complaints or contract irregularities?

For context, I have attached the full FOI submitted to the City of Edinburgh Council detailing the scope of the matter.

### Response classification: information not held

#### Response

This email is in response to your Freedom of Information request dated 05 August 2025.

Has Audit Scotland reviewed or been made aware of any issues relating to:

- Theft of copper or other materials from Council sites?
- Misuse of public funds through bonus schemes, Single Status wage restructuring, or unauthorised payments to staff?
- Conflicts of interest involving union reps and Council management?

No. Audit Scotland has not reviewed, nor is aware of, any issues as outlined above. Therefore, under section 17 of the Freedom of Information (Scotland) Act 2002 ('FOISA') we confirm that we do not hold the information you have requested.

2. Have any internal financial reviews, audits, or red flags been triggered as a result of whistleblower complaints or contract irregularities?

No. Audit Scotland is not aware of any internal financial reviews, audits or issues raised as a result of any complaints or irregularities. Any internal reviews or internal audits would be agreed on by the Council, therefore you may wish to contact the Council directly for more information. Under section 17 of the Freedom of Information (Scotland) Act 2002 ('FOISA') we confirm that we do not hold the information you have requested.

### Exemption applied: None

**Topic Headings:** Data held on other organisations

Reference	Received Date	Closed Date	Financial Year
678	07 August 2025	01 September 2025	2025-26

### Request Summary:

I am submitting this request under the Freedom of Information (Scotland) Act 2002. The Auditor General’s statutory responsibilities include auditing the performance, governance, and financial stewardship of public bodies in Scotland, and ensuring that public funds are used appropriately and lawfully. In this context, I am seeking to understand how the Auditor General has responded to legal, safeguarding, and equality concerns arising from recent court judgments, as well as broader risks associated with ideological influence and policy misalignment.

1. Legal Definition of “Sex” – Equality Act 2010 Compliance In For Women Scotland Ltd v Scottish Ministers (No. 2) [2022] CSIH 4 and [2024] UKSC 59, the courts confirmed that the term “sex” in the Equality Act 2010 refers exclusively to biological sex. These rulings are binding and carry significant implications for public bodies’ compliance with equality law and safeguarding duties. Please provide: a. Copies of any internal briefings, legal advice, or interpretive guidance held or commissioned by the Auditor General in relation to the above judgments. b. Any records indicating how the Auditor General ensures that audited bodies—such as NHS Scotland, Police Scotland, the SQA, or Education Scotland—comply with the legal definition of sex in their training, policies, data collection, and equality reporting. c. Any correspondence or audit recommendations regarding public authorities’ conflation of “sex” and “gender identity” or failure to uphold the protected characteristic of sex as defined in law.

2. Safeguarding and Governance Failures Please provide: a. Any internal reviews, audit findings, or risk reports addressing safeguarding failures or policy capture by ideological advocacy—particularly in NHS Scotland,

Police Scotland, or Education Scotland—where sex-based rights, child safeguarding, or impartiality may have been compromised. b. Any consideration given to the protected characteristic of philosophical belief (Equality Act 2010, s10) in assessing compelled ideological training or belief suppression within audited bodies. 3. Immigration and Public Resource Allocation a. Any audit reports, risk assessments, or correspondence relating to the eligibility of migrants and asylum seekers for devolved public services, including healthcare, housing, or financial support, particularly where HC2 certification or non-verification of immigration status was noted. b. Any audit findings indicating public expenditure being allocated without due regard to immigration checks, legal entitlements, or budget sustainability. 4. Ideological Influence and Public Spending Please provide: a. Any documentation of payments made to third-party advocacy groups such as Stonewall Scotland, LGBT Youth Scotland, or Scottish Trans by audited bodies, particularly in relation to policy development, staff training, or equality advice. b. Any audit scrutiny of such funding arrangements and their impact on impartial governance, legality, or the expression of diverse views protected in law. 5. Auditor General’s Own Legal Compliance a. Has the Auditor General undertaken a review of its own audit criteria and oversight practices to ensure that the legal definition of sex and protections for belief are upheld in its work? b. If not, please provide any rationale, legal advice, or position statement on why such a review has not been undertaken. Additional Notes This request is made in the public interest and to promote legal compliance, good governance, and public confidence in the impartiality of Scotland’s institutions. If any part of this request exceeds cost limits, I am happy to refine the scope. Please process each part separately where possible rather than applying a blanket exemption.

### Response classification: Information provided partial

### Response

This email is in response to your Freedom of information request dated 07 August 2025.

1. Legal Definition of “Sex” – Equality Act 2010 Compliance In For Women Scotland Ltd v Scottish Ministers (No. 2) [2022] CSIH 4 and [2024] UKSC 59, the courts confirmed that the term “sex” in the Equality Act 2010 refers exclusively to biological sex. These rulings are binding and carry significant implications for public bodies’ compliance with equality law and safeguarding duties.

Please provide:

- a. Copies of any internal briefings, legal advice, or interpretive guidance held or commissioned by the Auditor General in relation to the above judgments.
  - [The judgment was discussed at a meeting of the Audit Scotland Executive Team on Monday, 12 May 2025. The minute of this discussion is available at page 58 of 90 in this document - Executive Team Meeting Minutes 2025](#)
- b. Any records indicating how the Auditor General ensures that audited bodies—such as NHS Scotland, Police Scotland, the SQA, or Education Scotland—comply with the legal definition of sex in their training, policies, data collection, and equality reporting.
  - [The purposes of public audit are set out in Public Audit in Scotland. It is not a function of the Auditor General for Scotland to ensure that audited bodies comply with the legal](#)

definition of sex in their training, policies, data collection, and equality reporting. Should issues of governance arise in any audited body which relate to these matters, these may inform an audit process.

- c. Any correspondence or audit recommendations regarding public authorities' conflation of "sex" and "gender identity" or failure to uphold the protected characteristic of sex as defined in law.
  - We have searched our records and under section 17 of the Freedom of Information (Scotland) Act 2002 ('FOISA') confirm that we do not hold the information you have requested.

## 2. Safeguarding and Governance Failures Please provide:

a. Any internal reviews, audit findings, or risk reports addressing safeguarding failures or policy capture by ideological advocacy—particularly in NHS Scotland, Police Scotland, or Education Scotland—where sex-based rights, child safeguarding, or impartiality may have been compromised.

- We have searched our records and under section 17 of FOISA confirm that we do not hold the information you have requested.

b. Any consideration given to the protected characteristic of philosophical belief (Equality Act 2010, s10) in assessing compelled ideological training or belief suppression within audited bodies.

- We have considered this request in the context of our functions and under section 17 of FOISA and confirm that we do not hold the information you have requested.
- In exercise of our duty under section 15 of FOISA to provide reasonable advice and assistance, we provide the following information:
- The audit of public sector bodies' accounts is carried out following the year end of the sector; for example the NHS audits that were due for delivery by 30 June 2025 relate to the financial year 2024/25. The Supreme Court judgement referred to in your request for information was delivered in April 2025 and therefore any work which may be carried out within audited bodies relating to this is unlikely to be within the scope of current audit work.
- The purposes of public audit are set out in [Public Audit in Scotland](#). It is not a function of the Auditor General for Scotland to ensure that audited bodies comply with the legal definition of sex in their training, policies, data collection, and equality reporting. Should issues of governance arise in any audited body which relate to these matters, these may inform an audit process.
- We have no powers to reverse, change or stop decisions made by a public body. For example we cannot change a council's decision on how much to spend on a particular service or area.

## 3. Immigration and Public Resource Allocation

a. Any audit reports, risk assessments, or correspondence relating to the eligibility of migrants and asylum seekers for devolved public services, including healthcare, housing, or financial support, particularly where HC2 certification or non-verification of immigration status was noted.

- We confirm that correspondence has been received regarding HC2 certificates. We have considered this correspondence and the information contained therein, and in terms of s.38(1)(a) of FOISA we consider that this information is exempt from disclosure.

b. Any audit findings indicating public expenditure being allocated without due regard to immigration checks, legal entitlements, or budget sustainability.

- We have searched our records and under section 17 of FOISA confirm that we do not hold the information you have requested.

#### 4. Ideological Influence and Public Spending

Please provide:

- a. Any documentation of payments made to third-party advocacy groups such as Stonewall Scotland, LGBT Youth Scotland, or Scottish Trans by audited bodies, particularly in relation to policy development, staff training, or equality advice.
- Financial audit work undertaken might include financial information on third parties. Payments to the noted organisations may be included in sampled data, with sampling undertaken in line with the Financial Reporting Council's [ISA 530 - Audit Sampling](#). The aim of sampling is to provide a reasonable basis for drawing conclusions about the entire population from which the sample is selected. Tests on sampled data may include checking amounts against invoices, checking payments have been allocated to the right year, and similar. Sample selections are largely random and therefore any selection of payments to these bodies would be random, and would not provide information on the purpose of any expenditure.
- b. Any audit scrutiny of such funding arrangements and their impact on impartial governance, legality, or the expression of diverse views protected in law.
- We have searched our records and under section 17 of FOISA confirm that we do not hold the information you have requested.
- In fulfilling our audit role, we carry out both annual financial audit of individual public bodies and national performance audits, which focus on efficiency and effectiveness in the use of public resources.
- Details of our agreed plans for national performance audit work can be found on [our website](#). We do not currently have plans for a performance audit on the topic you have raised. Our programme is regularly reviewed and updated in response to changing risks and circumstances, and our website is updated accordingly.

#### 5. Auditor General's Own Legal Compliance

a. Has the Auditor General undertaken a review of its own audit criteria and oversight practices to ensure that the legal definition of sex and protections for belief are upheld in its work?

[See response to 5b below](#)

b. If not, please provide any rationale, legal advice, or position statement on why such a review has not been undertaken.

[We have searched our records and under section 17 of FOISA confirm that we do not hold the information you have requested. As noted in response to your Question 1, the Supreme court judgement was discussed at an Executive Team meeting.](#)

**Exemption applied:** Freedom of Information (Scotland) Act 2002 section 38(1a) personal information.

**Topic Headings:** Audit Scotland's governance, policies, procedures or expenditure

Reference	Received Date	Closed Date	Financial Year
679	08 August 2025	02 September 2025	2025-26

### Request Summary

I write under the Freedom of Information (Scotland) Act 2002 to request all documentation and correspondence revealing how Audit Scotland has relied on and overseen internal audit work performed by Forvis Mazars in the Scottish Funding Council audit cycle for 2023/24 (and planning for 2024/25).

#### **Within Class 3 (“How we take decisions and what we have decided”)**

- All emails, meeting minutes, briefing notes or memos between Audit Scotland and Forvis Mazars concerning:
  - Definition of audit scope
  - Selection or approval of risk-assessment methodology
  - Any concerns, reviews or challenges raised about Forvis Mazars’ internal audit independence or quality

#### **Within Class 5 (“How we manage our human, physical and information resources”)**

- Copies of every internal audit report referenced or relied upon by Forvis Mazars in their work on the SFC audit
- Any internal quality-assurance, peer-review or oversight reports on those Forvis Mazars internal audit outputs
- Risk registers or governance notes assessing reliance on Forvis Mazars’ internal audit

If any of the requested information is already publicly available, please direct me to the precise Class or Disclosure Log entry. If exemptions apply, I request redacted versions and clear citation of the specific FOISA exemption(s). Please confirm receipt of this request and provide an estimated date for a full response.

### Response classification: Information provided partial

#### Response:

This email is in response to your Freedom of Information request dated 08 August 2025.

#### **Within Class 3 (“How we take decisions and what we have decided”)**

- All emails, meeting minutes, briefing notes or memos between Audit Scotland and Forvis Mazars concerning:

- o Definition of audit scope

Selection or approval of risk-assessment methodology

Forvis Mazars are appointed by the Auditor General to independently come to an opinion on the accounts and wider scope aspects under the Code of Audit practice 2021 and associated guidance. The auditing standards that Forvis Mazars must follow under appointment are International Standards on Auditing (UK) as issued by the Financial Reporting Council - [Auditing Standards](#).

Audit Scotland prepares a [Code of Audit Practice](#) which is supplemented by Annual Planning Guidance and other guidance which can all be found here - [Technical guidance | Audit Scotland](#).

It is for Forvis Mazars to rely on internal audit in line with ISAs UK as part of their work and gathering evidence to come to their opinion on the accounts. Audit Scotland do not determine or oversee any internal audit reliance used by Forvis Mazars.

Forvis Mazars are a private firm and are not subject to the Freedom of Information (Scotland) Act 2002 (FOISA). They are independent appointments where appointed auditors come to their own opinions. They hold any documentation in relation to Audit. This information is not held by Audit Scotland. Therefore, under section 17 of FOISA we confirm that Audit Scotland does not hold the information you have requested.

Forvis Mazars were evaluated as part of Audit Scotland's 2021 Procurement of External Audit firms and passed the evaluation making Forvis Mazars suitable to recommend to the Auditor General to be appointed as SFC's external auditor.

Audit Scotland has an [Audit Quality Framework 2024](#) that uses evidence to assess quality of appointed audit firms and provide assurance and identify improvements. Our latest annual report can be found here - [Quality of public audit in Scotland: Annual report 2024/25](#).

### **Within Class 5 (“How we manage our human, physical and information resources”)**

- Copies of every internal audit report referenced or relied upon by Forvis Mazars in their work on the SFC audit
- Any internal quality-assurance, peer-review or oversight reports on those Forvis Mazars internal audit outputs
- Risk registers or governance notes assessing reliance on Forvis Mazars' internal audit

Forvis Mazars are a private firm and are not subject to Freedom of Information (Scotland) Act 2002 (FOISA). They are independent appointments where appointed auditors come to their own opinions. They hold any documentation in relation to Audit. This information is not held by Audit Scotland. Therefore, under section 17 of FOISA we confirm that Audit Scotland does not hold the information you have requested.

**Exemption applied:** None

**Topic Headings:** Data held on other organisations

Reference	Received Date	Closed Date	Financial Year
680	08 August 2025	02 September 2025	2025-26

### Request Summary:

I am submitting a request under the Freedom of Information (Scotland) Act 2002. Having reviewed your Model Publication Scheme and Disclosure Log, I request information relating to prior-year audit deficiencies noted in the Scottish Funding Council (SFC) audit for 2023/24 and why they were not escalated or re-flagged in the 2024/25 audit plan.

#### **Within Class 3 (“How we take decisions and what we have decided”):**

- All records, minutes, or internal correspondence explaining the decision not to escalate or re-flag the following previously identified deficiencies in the 2024/25 audit plan:
  - Fixed asset register review
  - Register of Interests update
  - IT change-management policy development

#### **Within Class 5 (“How we manage our human, physical and information resources”):**

- Action logs, status updates, and internal memos on:
  - Progress against the fixed asset register review
  - Updates to the Register of Interests
  - Development and implementation of an IT change-management policy
- Any risk assessments or governance notes on the impact of these unresolved deficiencies on audit scope and assurance.

If any requested material is already published, please direct me to the exact class or Disclosure Log entry.

Please confirm receipt and notify me of any charges before processing. An estimated timeline for a full response would be appreciated.

### Response classification: Information not held

### Response

This email is in response to your Freedom of Information request dated 08 August 2025.

#### **Within Class 3 (“How we take decisions and what we have decided”):**

- All records, minutes, or internal correspondence explaining the decision not to escalate or re-flag the following previously identified deficiencies in the 2024/25 audit plan:
  - Fixed asset register review

Register of Interests update

IT change-management policy development

The information requested will be held by the appointed auditor Forvis Mazars who are a private firm and are not subject to Freedom of Information (Scotland) Act 2002 (FOISA). They are independent appointments where appointed auditors come to their own opinions. They hold any documentation in relation to Audit. This information is not held by Audit Scotland. Therefore, under section 17 of FOISA we confirm that Audit Scotland does not hold the information you have requested.

**Within Class 5 (“How we manage our human, physical and information resources”):**

- Action logs, status updates, and internal memos on:
  - Progress against the fixed asset register review

Updates to the Register of Interests

Development and implementation of an IT change-management policy

- Any risk assessments or governance notes on the impact of these unresolved deficiencies on audit scope and assurance.

The information requested will be held by the appointed auditor Forvis Mazars who are a private firm and are not subject to Freedom of Information (Scotland) Act 2002 (FOISA). They are independent appointments where appointed auditors come to their own opinions. They hold any documentation in relation to Audit. This information is not held by Audit Scotland. Therefore, under section 17 of FOISA we confirm that Audit Scotland does not hold the information you have requested.

**Exemption applied:** None

**Topic Headings:** Data held on other organisations

Reference	Received Date	Closed Date	Financial Year
681	08 August 2025	02 September 2025	2025-26

### Request Summary:

I am submitting a request under the Freedom of Information (Scotland) Act 2002. Having reviewed your Model Publication Scheme and Disclosure Log, I request information relating to the governance and assurance processes surrounding pension CETV (Cash Equivalent Transfer Value) reviews in the context of the Scottish Funding Council (SFC) audit for 2023/24 and the audit plan for 2024/25.

Please provide the following:

#### **Within Class 2 (“How we take decisions and what we have decided”):**

- Internal correspondence, memos, and briefing notes discussing the governance risk of relying on third-party assurance providers (e.g. Deloitte, NAO) for pension CETV valuations and actuarial data.  
Any internal deliberations regarding the impact of delayed or missing actuarial inputs on audit completeness or risk designation.

#### **Within Class 5 (“How we manage our human, physical and information resources”):**

- Correspondence between Audit Scotland, the National Audit Office (NAO), and Deloitte regarding:
  - CETV review timelines and delivery schedules
  - Assurance dependencies and sequencing
  - Any delays, failures, or escalations related to the provision of actuarial data

If any of the requested material is already published, please direct me to the specific class or Disclosure Log entry. If any information is withheld, I request a redacted version and a clear citation of the Exemption applied: under FOISA.

Please confirm receipt and notify me of any charges before processing. I would appreciate an estimated timeline for a full response.

### Response classification: Information provided partial

#### Response:

This email is in response to your Freedom of Information request dated 08 August 2025.

Please provide the following:

#### **Within Class 2 (“How we take decisions and what we have decided”):**

- Internal correspondence, memos, and briefing notes discussing the governance risk of relying on third-party assurance providers (e.g. Deloitte, NAO) for pension CETV valuations and actuarial data.

Any internal deliberations regarding the impact of delayed or missing actuarial inputs on audit completeness or risk designation.

The information requested will be held by the appointed auditor Forvis Mazars who are a private firm and are not subject to Freedom of Information (Scotland) Act 2002 (FOISA). They are independent appointments where appointed auditors come to their own opinions. They hold any documentation in relation to Audit. This information is not held by Audit Scotland. Therefore, under section 17 of FOISA we confirm that Audit Scotland does not hold the information you have requested.

**Within Class 5 (“How we manage our human, physical and information resources”):**

- Correspondence between Audit Scotland, the National Audit Office (NAO), and Deloitte regarding:
  - CETV review timelines and delivery schedules

Assurance dependencies and sequencing

Any delays, failures, or escalations related to the provision of actuarial data

We hold a correspondence between Audit Scotland (AS) and the National Audit Office (NAO) which is attached as the email Log. Please note that personal details contained within the correspondence has been redacted in terms of section 38 of the Freedom of Information (Scotland) Act 2002. In addition, Audit Scotland have published technical bulletins for Auditors which are available from our website - [Technical bulletins](#)

**Exemption applied:** – None

**Topic Headings:** Data held on other organisations

Reference	Received Date	Closed Date	Financial Year
682	08 August 2025	02 September 2025	2025-26

**Request Summary:**

I am writing under the Freedom of Information (Scotland) Act 2002, having reviewed your Model Publication Scheme and Disclosure Log. Please provide information for the Scottish Funding Council (SFC) audit of 2023/24 and the 2024/25 audit plan related to “no significant risk” designations across core expenditure domains.

Specifically:

Within Class 2 (“How we take decisions and what we have decided”):

- All documentation showing how Audit Scotland independently assessed or validated SFC’s internal controls and risk environment before designating “no significant risk” across grants, income, loans, and governance.
- Any records of reliance placed on SFC’s own risk assessments, including correspondence, briefing notes, or auditor deliberations.
- Any dissenting views, escalations, or concerns raised internally or externally regarding the sufficiency of SFC’s control environment or the appropriateness of the “no significant risk” designation.

Within Class 3 (“What we spend and how we spend it”):

- Any internal documentation or comparative analysis used to justify the “no significant risk” designation across grants, income, loans, and governance.
- – Any benchmarking, precedent, or control logic applied internally to assess risk levels across institutions or funding streams.

Additionally, please supply any dissenting views, escalations, or suppressed concerns raised internally or externally regarding this uniform risk categorization.

If any requested material is already published, direct me to the precise class or Disclosure Log entry. If exemptions apply, please provide redacted versions clearly indicating the specific exemption cited.

**Response classification: Information not held****Response:**

This email is in response to your Freedom of Information request dated 08 August 2025. Specifically:

Within Class 2 (“How we take decisions and what we have decided”):

- All documentation showing how Audit Scotland independently assessed or validated SFC’s internal controls and risk environment before designating “no significant risk” across grants, income, loans, and governance.
- Any records of reliance placed on SFC’s own risk assessments, including correspondence, briefing notes, or auditor deliberations.
- Any dissenting views, escalations, or concerns raised internally or externally regarding the sufficiency of SFC’s control environment or the appropriateness of the “no significant risk” designation.

The information requested will be held by the appointed auditor Forvis Mazars who are a private firm and are not subject to Freedom of Information (Scotland) Act 2002 (FOISA). They are independent appointments where appointed auditors come to their own opinions. They hold any documentation in relation to Audit. This information is not held by Audit Scotland. Therefore, under section 17 of FOISA we confirm that Audit Scotland does not hold the information you have requested.

Within Class 3 (“What we spend and how we spend it”):

- Any internal documentation or comparative analysis used to justify the “no significant risk” designation across grants, income, loans, and governance.
- – Any benchmarking, precedent, or control logic applied internally to assess risk levels across institutions or funding streams.

Additionally, please supply any dissenting views, escalations, or suppressed concerns raised internally or externally regarding this uniform risk categorization.

The information requested will be held by the appointed auditor Forvis Mazars who are a private firm and are not subject to Freedom of Information (Scotland) Act 2002 (FOISA). They are independent appointments where appointed auditors come to their own opinions. They hold any documentation in relation to Audit. This information is not held by Audit Scotland. Therefore, under section 17 of FOISA we confirm that Audit Scotland does not hold the information you have requested.

**Exemption applied:** None

**Topic Headings:** Data held on other organisations

Reference	Received Date	Closed Date	Financial Year
683	08 August 2025	02 September 2025	2025-26

**Request Summary:** I am writing to request information under the Freedom of Information (Scotland) Act 2002. In line with your Model Publication Scheme and having reviewed your Disclosure Log, please provide the following for the Scottish Funding Council (SFC) audit of 2023/24 and the audit plan for 2024/25:

Within Class 2 (“How we take decisions and what we have decided”): – All internal correspondence, working papers and briefing documents that informed or justified the decision to rebut fraud risk in SFC’s expenditure recognition. – Any analysis or rationale supporting the assertion that SFC has “no incentive” to manipulate expenditure.

Within Class 3 (“What we spend and how we spend it”): – Documentation relating to the year-end expenditure reprofiling mechanism approved by the Scottish Government, including: • Communications between Audit Scotland and the Scottish Government • Communications between Audit Scotland and SFC • Internal deliberations on how reprofiling impacts fraud-risk classification

Records of any dissenting views, escalations or concerns raised either internally or externally about the decision to classify this mechanism as “low risk.”

If any of the requested information is already published under your scheme or appears in your Disclosure Log, please direct me to the exact reference or URL. If you withhold material under any exemption, I ask that the redacted version clearly states the Exemption applied:.

Please confirm receipt of this request and I would appreciate an anticipated timeline for a full response.

### **Response classification: Information not held**

#### **Response:**

This email is in response to your Freedom of Information request dated 08 August 2025.

Within Class 2 (“How we take decisions and what we have decided”): – All internal correspondence, working papers and briefing documents that informed or justified the decision to rebut fraud risk in SFC’s expenditure recognition. – Any analysis or rationale supporting the assertion that SFC has “no incentive” to manipulate expenditure.

The information requested will be held by the appointed auditor Forvis Mazars who are a private firm and are not subject to Freedom of Information (Scotland) Act 2002 (FOISA). They are independent appointments where appointed auditors come to their own opinions. They hold any documentation in relation to Audit. This information is not held by Audit Scotland. Therefore, under section 17 of FOISA we confirm that Audit Scotland does not hold the information you have requested.

Within Class 3 (“What we spend and how we spend it”):

– Documentation relating to the year-end expenditure reprofiling mechanism approved by the Scottish Government, including:

- Communications between Audit Scotland and the Scottish Government

- Communications between Audit Scotland and SFC
- Internal deliberations on how reprofiling impacts fraud-risk classification

Records of any dissenting views, escalations or concerns raised either internally or externally about the decision to classify this mechanism as “low risk.”

The information requested will be held by the appointed auditor Forvis Mazars who are a private firm and are not subject to Freedom of Information (Scotland) Act 2002 (FOISA). They are independent appointments where appointed auditors come to their own opinions. They hold any documentation in relation to Audit. This information is not held by Audit Scotland. Therefore, under section 17 of FOISA we confirm that Audit Scotland does not hold the information you have requested.

**Exemption applied:** None

**Topic Headings:** Data held on other organisations

Reference	Received Date	Closed Date	Financial Year
684	08 August 2025	02 September 2025	2025-26

### Request Summary:

I request all information under FOISA relating to how Audit Scotland determined and applied materiality thresholds in the Scottish Funding Council (SFC) audit for the 2023/24 financial year, and why thresholds were not reset in 2024/25. Specifically:

#### **Class 3 (“How we take decisions and what we have decided”)**

1. All internal papers, emails, meeting minutes, briefing notes, technical memoranda or board-level presentations discussing the rationale, models or benchmarks used to set:
  - Overall materiality at £41 million
  - Performance materiality at £29 million
  - Trivial threshold at £800 000

2. Deliberations on alternative benchmarks considered (e.g., service expenditure, net assets, prior-year variances) and reasons for their rejection.
3. Documents explaining how these thresholds align with ISA (UK) 320 guidance and any peer-review or Engagement Quality Review (EQR) comments on threshold selection.

#### **Class 5 (“How we manage our human, physical and information resources”)**

1. All risk assessment working papers, sensitivity analyses, benchmarking studies or impact assessments demonstrating how misstatements below these thresholds were deemed immaterial.
2. A log or schedule of individual or aggregated misstatements identified during the 2023/24 audit that fell below:
  - £41 million overall materiality
  - £29 million performance materiality
  - £800 000 trivial threshold
3. Any correspondence, internal or external, raising concerns about the risk that SFC could misstate up to £40 million and still achieve a clean audit opinion.
4. Quality-assurance or oversight reports (internal audit reviews, technical consults) commenting on the adequacy of materiality decisions.

If any part of this information is already published, please pinpoint the exact Publication Scheme class, disclosure log entry, or URL. If exemptions apply, I request redacted versions and a full citation of the specific FOISA exemption(s). Please provide an estimated date of compliance.

### Response classification: Information provided partial

### Response:

This email is in response to your Freedom of Information request dated 08 August 2025.

I request all information under FOISA relating to how Audit Scotland determined and applied materiality thresholds in the Scottish Funding Council (SFC) audit for the 2023/24 financial year, and why thresholds were not reset in 2024/25. Specifically:

### **Class 3 (“How we take decisions and what we have decided”)**

1. All internal papers, emails, meeting minutes, briefing notes, technical memoranda or board-level presentations discussing the rationale, models or benchmarks used to set:
  - o Overall materiality at £41 million

Performance materiality at £29 million

Trivial threshold at £800 000

2. Deliberations on alternative benchmarks considered (e.g., service expenditure, net assets, prior-year variances) and reasons for their rejection.
3. Documents explaining how these thresholds align with ISA (UK) 320 guidance and any peer-review or Engagement Quality Review (EQR) comments on threshold selection.

The information requested will be held by the appointed auditor Forvis Mazars who are a private firm and are not subject to Freedom of Information (Scotland) Act 2002 (FOISA). They are independent appointments where appointed auditors come to their own opinions. They hold any documentation in relation to Audit. This information is not held by Audit Scotland. Therefore, under section 17 of FOISA we confirm that Audit Scotland does not hold the information you have requested.

### **Class 5 (“How we manage our human, physical and information resources”)**

1. All risk assessment working papers, sensitivity analyses, benchmarking studies or impact assessments demonstrating how misstatements below these thresholds were deemed immaterial.
2. A log or schedule of individual or aggregated misstatements identified during the 2023/24 audit that fell below:

- o £41 million overall materiality

£29 million performance materiality

£800 000 trivial threshold

3. Any correspondence, internal or external, raising concerns about the risk that SFC could misstate up to £40 million and still achieve a clean audit opinion.
4. Quality-assurance or oversight reports (internal audit reviews, technical consults) commenting on the adequacy of materiality decisions.

The information requested will be held by the appointed auditor Forvis Mazars who are a private firm and are not subject to Freedom of Information (Scotland) Act 2002 (FOISA). They are independent appointments where appointed auditors come to their own opinions. They hold any documentation in relation to Audit. This information is not held by Audit Scotland. Therefore, under section 17 of FOISA we confirm that Audit Scotland does not hold the information you have requested.

An auditor judgement when setting materiality is based on professional best practice published by the Financial Reporting Council.

For additional information on Materiality, the Financial Reporting Council website contains information that you might find of interest and is available here [Materiality](#).

**Exemption applied:** None

**Topic Headings:** Data held on other organisations

Reference	Received Date	Closed Date	Financial Year
685	11 August 2025	02 September 2025	2025-26

### Request Summary:

This is a new and separate FOI request, not a continuation, clarification, or refinement of any previous FOI requests I have submitted to Audit Scotland. It should be processed independently under the statutory FOISA timescales. Please do not aggregate, combine, or merge it with any other request.

Under the Freedom of Information (Scotland) Act 2002, please provide the following

#### 1. ODX Grant Oversight

- Any reports, review papers, or internal analyses produced by Audit Scotland that examined the £1.8m grant awarded by Highlands and Islands Enterprise (HIE) to ODX Innovations Ltd.
- Any correspondence between Audit Scotland and HIE or the Scottish Government regarding this award, particularly relating to:
- Milestone payment conditions.
- Evidence requirements for job creation.
- The basis on which milestone payments were authorised.

#### 2. Milestone Payment Audit

- Any documentation, work papers, or audit files (final or draft) that reviewed HIE's milestone payment processes for grants linked to job creation targets, including but not limited to the ODX award.

#### 3. Wider Grant Control Concerns

- Any internal Audit Scotland communications, meeting minutes, or briefing notes from 2018 to present which raised concerns about HIE's compliance with its own evidence requirements for grant milestone payments.

### Public Interest Statement

The £1.8m public grant awarded to ODX Innovations Ltd by HIE was explicitly linked to job creation milestones. HIE has confirmed under FOI that no payroll or headcount data was provided by ODX, yet milestone payments were still authorised in full.

Audit Scotland's role is to ensure robust governance and accountability in public bodies. If HIE authorised payments without the required evidence, this raises systemic concerns about public fund safeguards and due diligence in Scotland's enterprise agencies. Disclosure will help determine whether Audit Scotland was aware of, investigated, or provided assurance on these issues, and whether recommendations for improvement were made.

**Response classification: Information not held**

**Response**

**Exemption applied: None**

**Topic Headings: Data held on other organisations**

Reference	Received Date	Closed Date	Financial Year
686	11 August 2025	02 September 2025	2025-26

### Request Summary:

This is a **new and separate FOI request**, not a continuation, clarification, or refinement of any previous FOI requests I have submitted to Audit Scotland. It should be processed independently under the statutory FOISA timescales.

Under the Freedom of Information (Scotland) Act 2002, please provide:

#### 1. Review & Correspondence

- Any reports, reviews, or correspondence between Audit Scotland and HIE or Scottish Enterprise/Scottish Investment Bank regarding public funding to Accunostics Ltd.

#### 2. Milestone & Evidence Oversight

- Any documentation showing Audit Scotland considered, reviewed, or was informed of milestone evidence requirements or approvals relating to the Accunostics funding.

#### 3. Lessons Learned

- Any findings, recommendations, or comments by Audit Scotland relating to HIE or SIB governance, due diligence, or grant management processes in connection with Accunostics Ltd.

### Public Interest Statement

This request concerns £4.2m of public investment in Accunostics Ltd by two publicly funded agencies, one of which later invested £1.8m in ODX Innovations Ltd under the same CEO with similar outcomes. Disclosure will show whether Audit Scotland reviewed the earlier Accunostics case, what concerns (if any) were raised, and whether oversight bodies ensured lessons were applied to future funding decisions.

**Response classification: Information not held**

**Response**

**Exemption applied: None**

**Topic Headings: Data held on other organisations**

Reference	Received Date	Closed Date	Financial Year
687	11 August 2025	10 September 2025	2025-26

### Request Summary:

Under the Freedom of Information (Scotland) Act 2002, I am requesting the following information regarding an investigation into Inchgreen Marine Park Ltd, as referenced in a public call for investigation by the Campaign to Save Inchgreen Dry Dock and reported by the Greenock Telegraph on 12 June 2024

1. Please provide an update on the status of any investigation or review initiated by Audit Scotland into the use of public funds by Inchgreen Marine Park Ltd, including any involvement of Inverclyde Council leader Stephen McCabe and Councillor Christopher Curley as directors of the company.
2. If an investigation has been opened, please confirm:
  - The date it was initiated.
  - The scope of the investigation.
  - Any interim findings or conclusions reached to date.
3. If no investigation has been opened, please confirm whether a formal request for investigation was received from the Campaign to Save Inchgreen Dry Dock or any other party, and the reasons for not proceeding with an investigation.
4. Please provide any correspondence or records related to the decision-making process regarding whether to investigate this matter, redacted as necessary to protect personal data or ongoing proceedings, in accordance with the Act.

I understand that under the Act, you are required to respond within 20 working days. If any part of this request is deemed exempt or if the information is not held, please specify the Exemption applied: and, where possible, advise me of any alternative means of obtaining the information. If the cost of complying with this request exceeds the statutory limit, please advise me of the options available, such as narrowing the scope of my request.

I would prefer to receive the response electronically to the email address provided above.

### Response classification: Information provided in full

#### Response:

This email is in response to your Freedom of Information request dated 09 August 2025. Your email was held in our quarantine system and was not released to until 11 August. I apologise for the late response to your request.

You will see from the attached email log we have received correspondence, on the issue of the Inchgreen Marine Park Ltd., between June and November 2024.

Our Correspondence process is to share with the Auditors the concerns of the correspondent and this was done. The Auditor for Inverclyde is KPMG and as a private Firm are not subject to Freedom of information.

You will see from the attached correspondence on this issue, the correspondence process is to share issues of concern raised with the appointed auditor who may consider the issues raised as part of their wider scope audit work, the auditors of the council will consider the council's general arrangements around financial management and the use of resources to improve outcomes, as well as the effectiveness of the council's governance arrangements for delivery. As part of this work, the auditors will review a wide range of evidence sources, including correspondence for information.

It is important to note that the auditors use a risk-based approach to carrying out this work, meaning they will not review every arrangement in place in the council and the work can be high-level. Any significant findings from the wider scope work will be included in the annual audit report, published on our website in due course, following completion of the audit.

It is important to note that Audit Scotland are only able to act on concerns in line with our role and remit. We have no powers to reverse, change or stop decisions made by a public body and we cannot change a council's decision about how much to spend on a particular service or area.

The Annual Report for [Inverclyde council 2023/24](#) is available on our website. There are references, to Inchgreen Marine Park, in the report on pages 17 and 37 and similarly for the [2022/23 report](#) on pages 17 and 38.

**Exemption applied:** none

**Topic Headings:** Data held on other organisations

Reference	Received Date	Closed Date	Financial Year
688	14 August 2025	28 August 2025	2025-26

### Request Summary:

The information that we require, under the Freedom of Information Act, is as follows: 1) Do you use a Citizen Engagement platform? 2) If so, what tools do you use? 3) How much do you spend annually on a Citizen Engagement tool? 4) Which month & year does your contract with your supplier end? A citizen engagement platform is a digital tool or system designed to facilitate communication, interaction, and participation between citizens and government or public institutions. Its goal is to make civic involvement easier, more transparent, and more effective. These platforms can be used by governments, cities, or organisations to: Collect feedback on policies, services, or community issues Conduct surveys and polls Enable reporting of local issues, like potholes or graffiti Share updates, news, and documents with the public Encourage participatory budgeting or co-creation of solutions Examples include tools like Granicus (EngagementHQ), CitizenSpace, SurveyMonkey, Qualtrics or Commonplace They can play a major role in increasing transparency, accountability, and trust in public decision-making.

**Response classification: Information provided in full.**

### Response:

This email is in response to your Freedom of Information request dated 14 August 2025.

- 1) Do you use a Citizen Engagement platform? No
- 2) If so, what tools do you use? N/A
- 3) How much do you spend annually on a Citizen Engagement tool? N/A
- 4) Which month & year does your contract with your supplier end? N/A

**Exemption applied:** None

**Topic Headings:** Contract information: Information technology, equipment, other contracts

Reference	Received Date	Closed Date	Financial Year
689	15 August 2025	10 September 2025	2025-26

**Request Summary:**

This is an information request relating to customer service performance levels.

Please include the following information for the financial years 2021/22, 2022/23, 2023/24 and 2024/25:

- The average call wait times for your customer service phone lines are each year.
- The percentage of calls answered within your target time for each of those years.

The average response time for written correspondence (email, letter, or online submissions)

- in each of those years.

The percentage of correspondence responded to within the organisation's target timeframe

- in each year.

The number of formal complaints received relating to delays, unanswered calls, or poor customer service, broken down by year.

- If held, the department's official service level targets for customer interaction (e.g., target wait time, target response time) and whether those targets were met in each year.

If it is not possible to provide the information requested due to the information exceeding the cost of compliance limits identified in Section 12, please provide advice and assistance, under the Section 16 obligations of the Act, as to how I can refine my request.

If you have any queries please don't hesitate to contact me via email or phone and I will be very happy to clarify what I am asking for.

I would prefer a response via email, but if this is not possible, I will gladly accept letters to the address below.

Please acknowledge this information request as soon as possible.

**Response classification: Information not held****Response:**

This email is in response to your Freedom of information request dated 15 August 2025.

- The average call wait times for your customer service phone lines are each year.

- Audit Scotland do not operate Customer service phone lines therefore under section 17 of the Freedom of Information (Scotland) Act 2002 we do not hold the information requested
- The percentage of calls answered within your target time for each of those years.
  - Audit Scotland do not operate Customer service phone lines therefore under section 17 of the Freedom of Information (Scotland) Act 2002 we do not hold the information requested
- The average response time for written correspondence (email, letter, or online submissions) in each of those years.
  - Audit Scotland does not hold the average number of days these processes, therefore under section 17 of the Freedom of Information (Scotland) Act 2002 we do not hold the information requested
- The percentage of correspondence responded to within the organisation's target timeframe in each year.
  - See table below
- The number of formal complaints received relating to delays, unanswered calls, or poor customer service, broken down by year.
  - 1 in 2024/25
- If held, the department's official service level targets for customer interaction (e.g., target wait time, target response time) and whether those targets were met in each year.
  - Audit Scotland operates a Correspondence process and responds to statutory processes for Freedom of Information, Data Protection and Complaints. All of which are subject to response deadlines detailed below:

Process	Deadline working days	% dealt with on time 2021/22	% dealt with on time 2022/23	% dealt with on time 2023/24	% dealt with on time 2024/25
Correspondence	30	97%	99%	97%	99%
Freedom of Information	20	97%	60%	93%	95%
Data Subject Access Requests	1 calendar Month	100%	100%	100%	100%
Complaints	20	100%	67%	75%	100%

**Exemption applied:** None

**Topic Headings:** Audit Scotland's governance, policies, procedures or expenditure

Reference	Received Date	Closed Date	Financial Year
690	15 August 2025	17 September 2025	2025-26

### Request Summary:

Under the Freedom of Information (Scotland) Act 2002, I am seeking information on how Audit Scotland monitors, reviews, or comments on local authority compliance with the **cost neutrality requirement** under the Short-Term Let Licensing Scheme.

Please provide:

1. Any internal audit findings, risk assessments, or reviews related to STL fee setting and financial compliance since the scheme's inception in 2022
2. Any correspondence with the Scottish Government or local authorities relating to STL cost recovery or concerns about excess income
3. Whether Audit Scotland considers STL licence income and cost alignment as part of:
  - Annual audit returns
  - Best value audits
  - Performance improvement workstreams
4. Any recommendations made to local authorities or COSLA on STL cost transparency or reporting obligations

Please provide the information in digital format. If any part of the request exceeds the statutory cost threshold, please advise on how it can be refined.

I am writing to request an internal review of the handling of my Freedom of Information request, originally submitted on **23 June 2025**, relating to your councils **Oversight of Local Authority Compliance with STL Cost Neutrality**.

As of today, **more than 20 working days** have passed since submission, and no response has been received. This constitutes a breach of your statutory duty under **Section 10(1)** of the *Freedom of Information (Scotland) Act 2002 (FOISA)*, which requires that requests be answered promptly and in any event within 20 working days.

I request that this internal review consider:

1. The **reason for the failure to respond** within the statutory timeframe;
2. An **immediate commitment** to provide a full response without further delay;
3. An **assurance that future delays will be prevented**, particularly given the straightforward nature of the original request.

This review is submitted in accordance with **Section 20 of FOISA**, and I look forward to receiving your internal review outcome within the statutory 20 working days.

Please confirm receipt of this request. If a response is not issued promptly, I will have no option but to refer the matter to the Scottish Information Commissioner for formal investigation.

**Response classification: Information provided partial**

**Response:** This email is in response to your Freedom of Information request dated 15 August 2025

The response to your request is included below:

1. Any internal audit findings, risk assessments, or reviews related to STL fee setting and financial compliance since the scheme's inception in 2022

We have searched our records and do not hold the information requested, therefore under section 17 of the Freedom of Information (Scotland) Act 2002 confirm that no information is held.

2. Any correspondence with the Scottish Government or local authorities relating to STL cost recovery or concerns about excess income

We have searched our records and do not hold the information requested, therefore under section 17 of the Freedom of Information (Scotland) Act 2002 confirm that no information is held.

3. Whether Audit Scotland considers STL licence income and cost alignment as part of:
  - Annual audit returns
  - Best value audits
  - Performance improvement workstreams

We have searched our records and do not hold information showing STL licence income and cost alignment as part of these processes, therefore under section 17 of the Freedom of Information (Scotland) Act 2002 confirm that no information is held.

4. Any recommendations made to local authorities or COSLA on STL cost transparency or reporting obligations

We have searched our records and do not hold the information requested, therefore under section 17 of the Freedom of Information (Scotland) Act 2002 confirm that no information is held.

**Exemption applied:** None

**Topic Headings:** Reports, draft reports and correspondence relating to those reports

Reference	Received Date	Closed Date	Financial Year
691	16 August 2025	12 September 2025	2025-26

### Request Summary:

Under the Freedom of Information (Scotland) Act 2002, I am requesting the following:

1. Any guidance, working papers, or internal documentation held by Audit Scotland relating to the reconciliation (or comparability) between local authorities published annual accounts and their LFR Series returns submitted to the Scottish Government.
2. Whether Audit Scotland routinely reviews or audits:
  - a. The accuracy or consistency of LFR Series returns,
  - b. Councils' internal processes for completing LFR returns,
  - c. Whether these returns align with the councils' statutory financial accounts.
3. Any concerns, findings, or commentary (since 2020) raised by Audit Scotland regarding:
  - a. Inconsistencies in LFR Series submissions,
  - b. The difficulty of mapping or interpreting council spending from national datasets,
  - c. Any impact this has on public transparency or national resource planning.
  - d.

Please provide the information in digital format.

I am writing to request an internal review of the handling of my Freedom of Information request, originally submitted on **25 June 2025**, relating to **Council Accounts and LFR Series Reconciliation Oversight**. Please see attached the original request.

As of today, **more than 20 working days** have passed since submission, and no response has been received. This constitutes a breach of your statutory duty under **Section 10(1)** of the *Freedom of Information (Scotland) Act 2002 (FOISA)*, which requires that requests be answered promptly and in any event within 20 working days.

I request that this internal review consider:

1. The **reason for the failure to respond** within the statutory timeframe;
2. An **immediate commitment** to provide a full response without further delay;
3. An **assurance that future delays will be prevented**, particularly given the straightforward nature of the original request.

This review is submitted in accordance with **Section 20 of FOISA**, and I look forward to receiving your internal review outcome within the statutory 20 working days.

Please confirm receipt of this request. If a response is not issued promptly, I will have no option but to refer the matter to the Scottish Information Commissioner for formal investigation.

**Response classification: Information provided partial**

**Response:**

Thank you for contacting us about the non-response to your Freedom of Information request dated 25 June 2025.

We can confirm that the FOI team did not receive your initial request dated 25 June 2025. Our Digital Services team have investigated this and advised us that the email was quarantined and not available to the FOI team. We only became aware of the FOI request through your email on the 16 August 2025.

Unfortunately, as it is now more than 30 days ago, we cannot get additional information on the reason why the message was quarantined.

We acknowledge your Freedom of Information request originally dated 25 June 2025 and the follow up email dated 16 August 2025. Your request is being dealt with, and we will respond by 12 September 2025 or sooner if possible.

We do acknowledge FOI requests, so if you don't receive one within a week of submitting the request please do get in contact with us.

This email is in response to your Freedom of Information request dated 20 August 2025.

1. Any guidance, working papers, or internal documentation held by Audit Scotland relating to the reconciliation (or comparability) between local authorities published annual accounts and their LFR Series returns submitted to the Scottish Government.

We do hold working papers and internal documents however, this information is exempt under the Freedom of Information (Scotland) Act section 40 (b)

In exercise of our duty under section 15 of FOISA to provide advice and assistance, Audit Scotland do use the LFRs in our work as a supplement to audited accounts, with the LGFS/LFRs allowing standardised analysis across council service areas. This is due to council accounts no longer being prepared under the Service Accounting Code of Practice (SerCOP) but now reflecting local corporate arrangements. The LFRs are still aligned to elements of Sercop, however, and so aid consistency and comparability when analysing spending across specified and defined service areas irrespective of how councils are organised internally. Similarly, they disclose elements of spending that are not immediately identifiable within the accounts, such as staff costs within individual service areas.

2. Whether Audit Scotland routinely reviews or audits:
  - o The accuracy or consistency of LFR Series returns,
  - o Councils' internal processes for completing LFR returns,
  - o Whether these returns align with the councils' statutory financial accounts.

There is no audit requirement for the LFRs, but auditors may review (as above).

In exercise of our duty under section 15 of FOISA to provide advice and assistance, Auditor's may consider LFRs as part of their responsibilities to understand the entity they are auditing. Information from LFRs may be included in the annual accounts as "other information". If so, the auditor has a responsibility to report:

- either a description of any material misstatements in the other information or a statement that there is nothing to report
- a conclusion whether the other information is consistent with the financial statements and have been properly prepared.

3. Any concerns, findings, or commentary (since 2020) raised by Audit Scotland regarding:
  - o Inconsistencies in LFR Series submissions,
  - o The difficulty of mapping or interpreting council spending from national datasets,
  - o Any impact this has on public transparency or national resource planning.

In exercise of our duty under section 15 of FOISA to provide advice and assistance, The submission of LFRs is a statutory requirement for councils under Section 118 of the Local Government (Scotland) Act 1973, with similar statutory requirement for the Scottish Government to compile these and submit them to the UK government (with aggregated information also published by the Scottish government as the annual Local Government Finance Statistics publication). The Local Government Finance Statistics are accredited official statistics and comply with relevant codes.

We do not regularly undertake central reconciliations between the accounts and LFRs, nor do we locally audit or certify the LFRs that councils submit. The LFRs themselves, however, are prepared using the audited accounts, and statutory adjustments between the accounting basis and the funding basis used in the LGFS are clearly shown. The information in them therefore should reflect the audited accounts information, and the LFRs issued by the Scottish Government are accompanied by extensive guidance and include internal validation checks within the excel workbooks.

We are aware of some inconsistencies within trend data derived from the LFRs/LGFs and complexity in how elements of spending and income are recognised in services such as culture and leisure, where the arrangements in establishing Arm's length external organisations (ALEOs) can impact how councils recognise and accounts for both income and expenditure.

As we do not audit this information, however, any queries about the accuracy or consistency of the LFRs and the internal processes for compiling the returns would therefore be better asked of the Scottish Government and councils respectively.

**Exemption applied:** Freedom of Information (Scotland) Act 2002, section 40(b) – Audit functions

**Topic Headings:** Reports, draft reports and correspondence relating to those reports

Reference	Received Date	Closed Date	Financial Year
692	16 August 2025	12 September 2025	2025-26

### Request Summary:

Under the Freedom of Information (Scotland) Act 2002, I am requesting the following information from Audit Scotland.

This request forms part of an ongoing public interest investigation by *The Lid Files*, examining Scotland's strategic investment in the alcohol industry despite concurrent public health declarations that alcohol harm is a "national shame."

### 1. Audit Coverage of Alcohol Industry Funding

Please provide:

- Any audit reports, value-for-money reviews, or risk assessments (2010–present) relating to public funding or investment in alcohol-related companies
- Any correspondence or findings concerning transparency, conditions, or clawback arrangements tied to such funding

### 2. Oversight of Conflicting Public Outcomes

Please share any documentation or internal reviews discussing:

- The alignment of economic development objectives with public health risks
- Ethical or reputational risk frameworks for funding alcohol-linked industries

### 3. Communications with Other Bodies

Please provide any correspondence (2018–present) between Audit Scotland and:

- Scottish Government
- Public Health Scotland
- Scottish Enterprise, HIE, or SOSE

...relating to public funding, oversight, or performance concerns involving alcohol-related companies.

If any aspects of this request exceed the cost limit, I would welcome your advice on how to prioritise or segment it.

I am writing to request an internal review of the handling of my Freedom of Information request, originally submitted on **25 June 2025**, relating to **Audit Oversight of Public Funding to Alcohol Industry**. Please see attached the original request.

As of today, **more than 20 working days** have passed since submission, and no response has been received. This constitutes a breach of your statutory duty under **Section 10(1)** of the *Freedom of Information (Scotland) Act 2002 (FOISA)*, which requires that requests be answered promptly and in any event within 20 working days.

I request that this internal review consider:

1. The **reason for the failure to respond** within the statutory timeframe;
2. An **immediate commitment** to provide a full response without further delay;

3. An **assurance that future delays will be prevented**, particularly given the straightforward nature of the original request.

This review is submitted in accordance with **Section 20 of FOISA**, and I look forward to receiving your internal review outcome within the statutory 20 working days.

Please confirm receipt of this request. If a response is not issued promptly, I will have no option but to refer the matter to the Scottish Information Commissioner for formal investigation.

### **Response classification: Information provided partial**

#### **Response:**

Good afternoon

I am writing to inform you that we are still dealing with your request and will not make the deadline of the 12 September 2025.

I apologise for the delay but to allow time to identify if we hold the information requested and provide a response I will get back you on or before the 19 September 2025.

This email is in response to your Freedom of Information request dated 16 August 2025.

This request forms part of an ongoing public interest investigation by *The Lid Files*, examining Scotland's strategic investment in the alcohol industry despite concurrent public health declarations that alcohol harm is a "national shame."

### **1. Audit Coverage of Alcohol Industry Funding**

Please provide:

- Any audit reports, value-for-money reviews, or risk assessments (2010–present) relating to public funding or investment in alcohol-related companies  
We have searched our files and hold no information relating to public funding or investment in alcohol-related companies. Therefore, under section 17 of the Freedom of Information (Scotland) Act 2002 confirm that we do not hold the information requested  
In exercise of our duty under section 15 of the Act to provide advice and assistance, we advise that Audit Scotland operates an information management policy which provides for audit records and working papers to be kept for 7 years, and therefore, we do not have information going back to 2010.
- Any correspondence or findings concerning transparency, conditions, or clawback arrangements tied to such funding.  
We have searched our files and hold no information relating to public funding or investment in alcohol-related companies. Therefore, under section 17 of the Freedom of Information (Scotland) Act 2002 confirm that we do not hold the information requested.

### **2. Oversight of Conflicting Public Outcomes**

Please share any documentation or internal reviews discussing:

- The alignment of economic development objectives with public health risks
- Ethical or reputational risk frameworks for funding alcohol-linked industries  
Audit Scotland have published six reports on alcohol and drug services. These are available on our [website](#).

### 3. Communications with Other Bodies

Please provide any correspondence (2018–present) between Audit Scotland and:

- Scottish Government
- Public Health Scotland
- Scottish Enterprise, HIE, or SOSE

...relating to public funding, oversight, or performance concerns involving alcohol-related companies.

We have searched our files and hold no information relating to public funding or investment in alcohol-related companies. Therefore, under section 17 of the Freedom of Information (Scotland) Act 2002 confirm that we do not hold the information requested relating to public funding, oversight, or performance concerns involving alcohol-related companies.

**Exemption applied:** None

**Topic Headings:** Reports, draft reports and correspondence relating to those reports

Reference	Received Date	Closed Date	Financial Year
693	26 August 2025	17 September 2025	2025-26

**Request Summary:**

Please provide all correspondence between the Scottish Borders Council leader (including anything sent from his office on his behalf) and Audit Scotland regarding the Hawick Flood Prevention Scheme (<https://www.midlothianview.com/news/council-leader-calls-for-a-probe-into-costs-of-hawick-flood-protection-scheme>).

For clarity, this should include email, WhatsApp, Signal, SMS or any other electronic messages, as well as any notes or minutes taken from face-to-face or telephone conversations.

Please provide this information by email. I look forward to receiving your reply on or before September 24, which is 20 working days from now and the legal requirement for providing a response.

Thanks in advance for your help

**Response classification: Information provided partial****Response:**

This email is to respond to your Freedom of Information request dated 26 August 2025.

**Request**

Please provide all correspondence between the Scottish Borders Council leader (including anything sent from his office on his behalf) and Audit Scotland regarding the Hawick Flood Prevention Scheme.

For clarity, this should include email, WhatsApp, Signal, SMS or any other electronic messages, as well as any notes or minutes taken from face-to-face or telephone conversations.

**Response**

We are releasing the information we hold that meets your request. Please see the attached email log and an accompanying document which was attached to an email.

Please note we have redacted a small amount of Information under FOISA section 38(1)(b) personal information.

**Exemption applied:** Freedom of Information (Scotland) Act 2002, section 38(1b) – Personal information and Freedom of Information (Scotland) Act 2002

**Topic Headings:** Reports, draft reports and correspondence relating to those reports

Reference	Received Date	Closed Date	Financial Year
694	27 August 2025	17 September 2025	2025-26

### Request Summary:

Please provide all correspondence between the chief executive of Scottish Borders Council (including anything sent from his office on his behalf) and Audit Scotland regarding the Hawick Flood Prevention Scheme (<https://www.midlothianview.com/news/council-leader-calls-for-a-probe-into-costs-of-hawick-flood-protection-scheme>).

For clarity, this should include email, WhatsApp, Signal, SMS or any other electronic messages, as well as any notes or minutes taken from face-to-face or telephone conversations.

Please provide this information by email. I look forward to receiving your reply on or before September 24, which is 20 working days from now and the legal requirement for providing a response.

Thanks in advance for your help.

### Response classification: Information provided partial

**Response:** This email is to respond to your Freedom of Information request dated 26 August 2025.

### Request

Please provide all correspondence between the chief executive of Scottish Borders Council (including anything sent from his office on his behalf) and Audit Scotland regarding the Hawick Flood Prevention Scheme.

For clarity, this should include email, WhatsApp, Signal, SMS or any other electronic messages, as well as any notes or minutes taken from face-to-face or telephone conversations.

### Response

We have reviewed the information we hold which is within the scope of your request, and provide the attached email log providing communications between the Chief Executive of Scottish Borders Council and Audit Scotland.

Please note that subsequent to review of the information held, we withhold from release:

- Thirteen documents provided by the Chief Executive of Scottish Borders Council to Audit Scotland which are considered exempt in terms of section 36(2) of the Freedom of Information (Scotland) Act 2002; and
- a small amount of Information in the email log, which is considered exempt under section 38(1)(b) of the Freedom of Information (Scotland) Act 2002.

**Exemptions applied** – Freedom of Information (Scotland) Act 2002, section 38(1b) – Personal information and section 36(2) – Confidentiality

**Topic Headings:** Reports, draft reports and correspondence relating to those reports

Reference	Received Date	Closed Date	Financial Year
695	03 September 2025	25 September 2025	2025-26

### Request Summary:

I would like to ask the following:

1. In 2024-25, how many days did the chief executive of this public body work? If you do not have a chief executive, please provide data for the equivalent role , which would be the top-ranking corporate officer at this public body e.g. Managing director, president etc
2. In 2024-25, how many days of annual leave did this individual take?
3. In 2024-25, how many days did this individual work from home, and how many days did they go into the office?

### Response classification: Information provided partial

#### Response:

I write in response to your Freedom of Information request of 3 September 2025 titled 'FOI on days worked by chief executive'.

You asked three questions, and responses to these are set out below under each question:

1. In 2024-25, how many days did the chief executive of this public body work? If you do not have a chief executive, please provide data for the equivalent role , which would be the top-ranking corporate officer at this public body e.g. Managing director, president etc

Response: 222.5 days in 2024-25

In exercise of our duty under section 15 of the Freedom of Information (Scotland) Act 2002 to provide advice and assistance, I advise that this information relates to Stephen Boyle, Auditor General for Scotland and Accountable Officer for Audit Scotland.

2. In 2024-25, how many days of annual leave did this individual take?

Response: 38.5 days in 2024-25

In exercise of our duty under section 15 of the Freedom of Information (Scotland) Act 2002 to provide advice and assistance, I advise that Mr Boyle's annual leave entitlement is 42.5 days per calendar year.

3. In 2024-25, how many days did this individual work from home, and how many days did they go into the office?

Response: In accordance with section 17 of the Freedom of Information (Scotland) Act 2002, I give notice that this information is not held by the authority.

In exercise of our duty under section 15 of the Freedom of Information (Scotland) Act 2002 to provide advice and assistance, I advise that the authority does not hold a record of the days on which Mr Boyle worked in the authority's offices, and further that by the nature of Mr Boyle's role, work is also carried out at locations outwith the authority's offices, for example at the Scottish Parliament.

**Exemption applied:** None

**Topic Headings:** Audit Scotland's governance, policies, procedures or expenditure

Reference	Received Date	Closed Date	Financial Year
696	01 September 2025	10 September 2025	2025-26

**Request Summary:**

Thank you for your email.

Contract register; The contract register lists only 24 contracts. Could you kindly confirm if this represents the total number of contracts held by the organisation?

Contact details; please share the name and direct email address of the Chief Finance Officer and Procurement.

**Response classification: Information provide in full**

**Response:**

This email is in response to your Freedom of Information request dated 01 September 2025.

**Question**

Contract register; The contract register lists only 24 contracts. Could you kindly confirm if this represents the total number of contracts held by the organisation?

**Response**

The contracts contained in the register are any contracts entered into as a result of a regulated procurement. Per the **Procurement Reform (Scotland) Act 2014**, para 3(2), the regulated contract threshold is £50k and our register contains the contracts above that value.

**Question**

Contact details; please share the name and direct email address of the Chief Finance Officer and Procurement.

**Response**

Any queries can be addressed to the Finance Team at redacted. We have in place an arrangement to receive support in Procurement from the Scottish Central Government Procurement Shared Service (CGPSS) - [Contact details](#)

**Exemption applied:** None

**Topic Headings:** Contract information: Information technology, equipment, other contracts