

## Audit and Assurance Committee Freedom of Information (Scotland) Act Exemption Form

The author must complete this page before submitting the paper to the Business Support Office.

### Publication

To demonstrate openness and transparency, all governance group papers will now be published on the website of Social Security Scotland. All governance group papers should be written in line with the Writing for Publication Guidance.

Papers which contain sensitive information which should not be published must set out the reasons why. The author must identify the relevant exemption which should apply. The exemption should be stated in the section below, with the reasoning for this decision. Please speak to the Data Protection and Information Governance team before submitting your paper if you are unsure which exemption may apply.

1. I am aware that this paper may be published in the public domain and I am content for the information to be published.
2. I believe information in this paper should be withheld from publication and that an exemption applies.

2.1. Please state the exemption and explain your reasoning:

Section 35(1)(a) is considered to apply to the withheld information in the document. This is because the release of the information could increase the risk of financial fraud by setting out our capabilities in this area. I have considered the public interest test and whilst there is public interest in understanding how Social Security Scotland complies with its obligations and exercises the relevant powers, this is outweighed by the need to prevent fraudulent activity and the additional cost burden that that would place on the public finances.

Paper Summary for Website Publication (max 100 words)

This is the Corporate Assurance teams Audit Recommendation update for May 17 2022 Audit and Assurance Committee meeting.

Paper authors should write a short paragraph here to summarise the content of the paper.