

## Audit and Assurance Committee

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Papers which contain sensitive information which should not be published must set out the reasons why.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. 30(c) – Prejudice to Effective Conduct of Public Affairs**

An exemption under section 30(c) of FOISA (prejudice to effective conduct of public affairs) applies to some of the information requested. Disclosing this information would substantially prejudice our ability to conduct financial management effectively which is based on our ability to analyse and discuss the cause of over or underspends and assess the risk around making different decisions to ensure financial balance. This would constitute substantial prejudice to the effective conduct of public affairs in

Paper Summary for Website Publication (max 100 words)

Accounting Policy Update.

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