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Papers which contain sensitive information which should not be published must set out the reasons why.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. 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 terms of the exemption.

We have assessed this request against the 'public interest test'. Therefore, taking account of all the circumstances of this case, we have considered if the public interest in disclosing the information outweighs the public interest in applying the exemption. We have found that, on balance, the public interest lies in favour of upholding the exemption. We recognise that there is a public interest in disclosing information as part of open, transparent and accountable government. However there is a greater public interest in protecting the processes for financial management and ensuring that the Scottish Government is able to conduct this effectively. This means that we have not disclosed the plans or associated explanations of any variation against plan which is business judgement. The information which has been provided is in line with the disclosure in our Annual Report and Accounts.

Paper Summary for Website Publication (max 100 words)

December 2021 Finance Report for the Audit and Assurance Committee.

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