

**FREEDOM OF INFORMATION**  
**AUDIT SCOTLAND, AUDITOR GENERAL AND ACCOUNTS COMMISSION**  
**POLICY STATEMENT**

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Reporting in public is a principle of the public audit model. It contributes to openness and transparency in the conduct of public bodies in Scotland.

Our audit work is carried out in the public interest and we believe that it will be enhanced by the principles of the Freedom of Information legislation. We welcome the introduction of the legislation and we are committed to its successful implementation.

Our relationship with the bodies which we audit and other stakeholders is very important. We will consult with them about the implications of this legislation for us. We will also continue to liaise with other UK public audit bodies through the Public Audit Forum in developing best practice in this area.

Audit Scotland is committed to working towards full staff awareness and training in Freedom of Information and Data Protection legislation and its implications for our work. It is also committed to putting systems in place for handling Freedom of Information and Data Protection requests to meet our obligations under those pieces of legislation.

We intend to follow a consistent approach to all these issues amongst the Auditor General, the Accounts Commission and Audit Scotland and we will have one Publication Scheme covering the functions of all three.

There are some special considerations which relate to the audit process and these are recognised in the legislation. Where it is legal and appropriate to do so we will make use of relevant exemptions only where we believe that it is necessary to protect the audit process in the public interest.

We will keep under review our response to this significant legislation.