

Bob Gould
request-254313-1a18b10b@whatdotheyknow.com

26 May 2015

Our Ref: FOI Review 2015/08 – F0509699
[FOI Request 2015/53 – F0482039]

Dear Mr Gould,

Re: Freedom of Information (Scotland) Act 2002 – Request for Information

Thank you for your email which was received by the University on 25 May 2015 timed 09:55 hours requesting a Review of our actions, as detailed below.

Please pass this on to the person who conducts Freedom of Information reviews.

I am writing to request an internal review of University of Glasgow's handling of my FOI request 'SFC Financial Memorandum and Internal Audit'.

I note in refusing to provide significant portions of public interest information your comments as follows:

The University of Glasgow considers disclosure of Appendix 2 (page 10) of PwC's Internal Audit Annual Report 2013/14 would be likely to prejudice substantially the commercial interests of PwC as the information relates to a unique methodology used by PwC.

In addition, the University of Glasgow considers disclosure of Deloitte's Internal Audit Annual Reports for the years 2009 - 2014 would be likely to prejudice substantially the commercial interests of Deloitte as it could adversely affect Deloitte's relationships with potential and existing clients. Release of Deloitte's reports would be likely to cause concern amongst their public authority clients over the confidential status of their internal audit reports.

In view of the Scottish HE Code of Good Governance which states inter alia that

"..the Institution has in place appropriate arrangements for engaging with the public and the wider communities which it serves", I would request a review of the response, and an explanation of how good, transparent, open governance is served by hiding

behind a Private Sector code of confidence by a body in receipt of hundreds of £millions of public funds - particularly in the area of audit which is meant to provide public accountability.

Has Glasgow University lost its sense of irony?

A full history of my FOI request and all correspondence is available on the Internet at this address:

https://www.whatdotheyknow.com/request/sfc_financial_memorandum_and_int

The University acknowledges receipt of your Request for a Review and confirms that a response to your request for Review will be sent to you promptly; and in any event not later than 22 June 2015, as required under the terms of FOISA. The University will contact you if the University requires any further information.

Yours sincerely,

Data Protection and Freedom of Information Office