



Our ref: FOI Review 2015/08 – FO509699

8 June 2015

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

Dear Mr Gould

Freedom of Information (Scotland) Act 2002 – Request for a Review

I am responding to your request by email of 25 May 2015 timed 0955 hours for a review of our response to your original request for information on Internal Audit over the period 2006-2014. You have asked that we review our decision to withhold:

- Appendix 2 (page 10) of PwC's internal Audit Annual report 2013/14 and
- Deloitte's Internal Audit Annual reports for the years 2009-2014.

I have reviewed our response to you, including our correspondence with both PwC and Deloitte in the preparation of our response.

With respect to the PwC report exclusion of information I can confirm that it is the view of PwC that the information withheld is proprietary information which is considered to be exempt from disclosure. Accordingly, my view is that our withholding of the information is appropriate.

I have also reviewed our decision to withhold the Deloitte reports from 2009 for the reasons stated in our response to you of 20 April 2015 timed 1635 hours. I am of the view that, on balance, it was right not to share these reports with you.

I confirm that this letter signifies the end of the University's internal procedures. If you remain dissatisfied with the outcome of this review you can appeal to the Scottish Information Commissioner. You must submit your complaint in writing to the Commissioner within 6 months of receiving this response to review letter. The Commissioner may be contacted as follows:

Scottish Information Commissioner
Kinburn Castle
Doubledykes Road
St. Andrews
Fife KY16 9DS
Tel: 01334 464610
Email: enquiries@itspublicknowledge.info

Dr Dorothy Welch
Deputy Secretary
Court Office
Main Building, University of Glasgow, Glasgow G12 8QQ
Tel: +44 (0)141 330 4243/5852 Fax: +44 (0)141 330 4920
Email: Dorothy.Welch@glasgow.ac.uk

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Please be advised there is a right of appeal to the Court of Session against the Commissioner's decisions, but only on a point of law.

Yours sincerely



Dr Dorothy Welch
Deputy Secretary

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