

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

20 April 2015

Our Ref: FOI 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 17 February 2015 timed 14:02 hours, requesting the following information:

According to the Financial Memorandum between HEIs and the Scottish Funding Council, the head of internal audit (for each institution) must produce an annual report for the governing body on its activities during the year. The report must include an opinion on the adequacy and effectiveness of the institution's risk management, internal control, and governance. The report must be presented to the institution's audit committee and a copy sent to SFC.

- 1. Please therefore tell me who is/was the Head of Internal Audit for the years 2006-2014 in each of those years?**
- 2. Who is the current Head of Internal Audit?**
- 3. Please provide copies of the Head of Internal Audit's annual report for each of the above years as presented to the audit committee and SFC**
- 4. The Financial Memorandum also states that 'The institution must have in place an effective internal audit service. The operation and conduct of the internal audit service must conform to the professional standards of the Chartered Institute of Internal Auditors'. Please provide details of how the Internal Audit Service is set up to conform to this requirement. Please tell me the names of all the members of the Audit Service currently and in each of the years in question.**
- 5. Please provide details of the qualifications of the Head of Internal Audit and members of the Internal Audit Service , and particularly if in each case they are members of, or hold qualifications from, the Chartered Institute of Internal Auditors.**

University's Response

We apologise for the delay in responding to your request.

1. **Please therefore tell me who is/was the Head of Internal Audit for the years 2006-2014 in each of those years?**

2006-2013: Internal Audit services at the University were provided by Deloitte. Lead contact: Colin Gibson.

2013-2014: Internal Audit services at the University were provided by PricewaterhouseCoopers (PwC). Lead contact: Lindsey Paterson.

2. **Who is the current Head of Internal Audit?**

Lindsey Paterson, PricewaterhouseCoopers.

3. **Please provide copies of the Head of Internal Audit's annual report for each of the above years as presented to the audit committee and SFC**

Appendix Ref	Internal Audit and Annual Report dated	Relates to Year	Prepared by	FOISA exemption if applicable
A	23 November 2006	2005/06	Deloitte	
B	15 November 2007	2006/07	Deloitte	
C	05 November 2008	2007/08	Deloitte	
D	November 2014	2013/14	PwC	33(1)(b)

Section 33 (1)(b) Commercial Interests and the economy

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.

Notwithstanding the result of the "harm test", section 33 of FOISA does not provide an absolute exemption to the general entitlement to information. The University has therefore considered whether, notwithstanding the exemption, it is in the public interest to release the information.

The view of the Office of the Scottish Information Commissioner (OSIC), in its advice on the application of the "public interest test", is that the public interest should not be interpreted as "of interest to the public". That is, the potential release

of the information must be in the interests of the public and not merely of individual interest.

Notwithstanding the argument for applying section 33, the University believes it would be in the public interest to withhold rather than to disclose. The public interest in the disclosure of the information requested is slight. The potential damage to the continuing success of PwC and Deloitte's ability to provide the University with a valuable service is not in the public interest for release.

Section 36(2) Confidentiality

The University maintains that: (i) the Reports have the necessary quality of confidence; (ii) the Reports were delivered pursuant to an engagement letter which imposed on the University an express contractual duty of confidence to Deloitte and (iii) disclosure of the Reports by the University would be to Deloitte's detriment for the reasons cited above under the section 33 exemption. Disclosure of the Reports by the University would, therefore, constitute an actionable breach of confidence, which would entitle Deloitte to issue a claim against the University.

4. **The Financial Memorandum also states that 'The institution must have in place an effective internal audit service. The operation and conduct of the internal audit service must conform to the professional standards of the Chartered Institute of Internal Auditors'. Please provide details of how the Internal Audit Service is set up to conform to this requirement. Please tell me the names of all the members of the Audit Service currently and in each of the years in question.**

It is set up in this way by putting the internal audit service out to tender. An appointment is made - by the members of the University Audit Committee - only where the appointee meets the professional requirements of the service.

The internal audit services carried out by PwC are undertaken in accordance with PwC's methodology which is designed to comply with relevant internal audit standards. PwC have a large skilled workforce from which to draw resource for specific audits. Currently the main audit contacts are Lindsey Paterson (MA (Hons), ICAEW), Denise Gallagher (BACc (Hons), ICAEW) and Ian Looker (BA (Hons), ICAEW).

In the period when Deloitte was auditor, Colin Gibson was a constant as lead partner, and the other key contact throughout this time was Paul McGinty.

5. **Please provide details of the qualifications of the Head of Internal Audit and members of the Internal Audit Service, and particularly if in each case they are members of, or hold qualifications from, the Chartered Institute of Internal Auditors.**

Name	Qualification
Lindsey Paterson	MA (Hons), ICAEW
Denise Gallagher	BAcc (Hons), ICAEW
Ian Looker	BA (Hons), ICAEW

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Breach of copyright law is an actionable offence and the University expressly reserves its rights and remedies available to it pursuant to the CDPA and common law. Further information on copyright is available at the following website:

<http://www.ipo.gov.uk/copy.htm>

Your right to seek a review

Should you be dissatisfied with the way in which the University has dealt with your request, you have the right to require us to review our actions and decisions. If you wish to request a review, please contact the University Secretary, University Court Office, Gilbert Scott Building, University of Glasgow, Glasgow, Scotland G12 8QQ or e-mail: foi@gla.ac.uk within 40 working days. Your request must be in a recordable format (letter, email, audio tape, etc). You will receive a full response to your request for review within 20 working days of its receipt.

If you are dissatisfied with the way in which we have handled your request for review you may ask the Scottish Information Commissioner to review our decision. You must submit your complaint in writing to the Commissioner within 6 months of receiving the response to review letter. The Commissioner may be contacted as follows:

The Scottish Information Commissioner
 Kinburn Castle
 Doubledykes Road
 St Andrews
 Fife
 KY16 9DS
 Telephone: 01334 464610
 Fax: 01334 464611
 Website www.itspublicknowledge.info
 E-mail: enquiries@itspublicknowledge.info

An appeal, on a point of law, to the Court of Session may be made against a decision by the Commissioner.

For further information on the review procedure please refer to
(<http://www.gla.ac.uk/services/dpfoioffice/policiesandprocedures/foisa-complaintsandreview/>)
All complaints regarding requests for information will be handled in accordance with this
procedure.

Yours sincerely,

Data Protection and Freedom of Information Office