

*These notes relate to the Freedom of Information (Scotland)
Act 2002 (asp 13) which received Royal Assent on 28 May 2002*

FREEDOM OF INFORMATION (SCOTLAND) ACT 2002

EXPLANATORY NOTES

THE ACT – SECTION BY SECTION

Part 2 – Exempt information

Section 40 – Audit functions

108. This section exempts information, the disclosure of which would, or would be likely to, prejudice substantially the exercise of a Scottish public authority's auditing functions. The section relates to the audit of the accounts of other public authorities, or examinations into the economy, efficiency and effectiveness with which they use their resources in the discharge of their public functions. The section would not extend to the internal auditing functions of authorities. The public interest test in section 2 applies.