



Freedom of Information (Scotland) Act 2002

2002 asp 13

PART 2

EXEMPT INFORMATION

40 **Audit functions**

Information is exempt information if its disclosure under this Act would, or would be likely to, prejudice substantially the exercise of a Scottish public authority's functions in relation to—

- (a) the audit of the accounts of other Scottish public authorities; or
- (b) the examination of the economy, efficiency and effectiveness with which such authorities use their resources in discharging their functions.

Changes to legislation:

Freedom of Information (Scotland) Act 2002, Section 40 is up to date with all changes known to be in force on or before 20 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- sch. 1 para. 74A inserted by [2023 asp 6 sch. 2 para. 2\(2\)](#)