

Scottish Information Commissioner

Annual Report and Accounts 2019-20

Freedom of information in a changing environment



Scottish Information
Commissioner

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Commissioner's statement

FOI in a changing environment

In this fast moving, technologically enabled and connected world, we are all used to change – making it happen, dealing with its challenges and seizing its opportunities. However, nothing has truly prepared any of us for the changes in our society, our economy, and our ways of working brought about by the Covid-19 pandemic.



While freedom of information (FOI) in Scotland and the work of our office have certainly not been immune from the impact of these changes, the importance of the right to information is one clear constant. Inevitably we all have questions about the decisions being made by our governments and public services, and never more so than at a time when those decisions, sadly, may mean the difference between life and death. This is why it is so vital that Scotland's law ensures everyone has a right to seek information from public authorities and – with only very few, limited exceptions – to receive it.

As a result of the Covid-19 pandemic, FOI law was temporarily amended to recognise the impact of the virus on public authorities and their ability to respond to an information request within the usual 20 working day period. However, despite a number of changes to FOI law in Coronavirus emergency legislation, throughout the entire period this key right to information has remained, as has the obligation on Scottish public authorities to respond “promptly”, even when maximum time limits for responses were extended.

As with many other public authorities, our office premises were temporarily closed from 23 March 2020 due to the Covid-19 pandemic, in line with government guidance. This led to limitations on access to office systems and an impact on staff resources and capacity. Despite this, throughout the whole period, our office has continued to deliver key operational output including the provision of updated guidance, advice and assistance to requesters and authorities, and work on appeals within those constraints. We have looked at different ways of working, and indeed, this year's Annual Report has been produced entirely in-house. Beyond the 2019-20 reporting period, the extended lockdown has also led us to expand our remote working systems and capacity considerably, creating a more agile and flexible organisation looking forward.

Since we are all coming to accept that the disruption caused by the Covid-19 pandemic will continue for some time, it is inevitable that it will have an impact on our work and performance over the coming year. For example, we are unable, at the time of writing, to provide a full picture of the number of requests for information received by Scottish public authorities in 2019-20 due to a delay by a number of authorities in providing their statistics portals returns. We will, however, publish the updated figures on our online statistics database once the returns have been submitted. In the 2019-20 reporting year, however, the actual impact of the pandemic in terms of performance is relatively low, coming so late in the year. It is therefore important to recognise the other changes, challenges and opportunities which arose in 2019-20, and how we responded to them.

This year has highlighted the repercussions of fluctuations in the numbers of appeals made to our office. Our appeals casework performance was impacted by a particularly high number of

applications (appeals) received in the first half of the year, combined with a period of key staff absence, forming a backlog in cases at the early, validation stage, of the process. We addressed this with additional staff resource and the introduction of streamlined validation procedures. While this has substantially improved timelines in the early part of the process to enhance future performance, the backlog has inevitably moved from validation, through the investigation process and onto case approval, impacting performance at each stage while it worked through the system. While we expect our changes to enhance our performance next year, it will have to be assessed in the context of the wider impact of the Covid-19 pandemic.

2019-20 has also seen a number of important initiatives which further developed FOI in Scotland. Registered Social Landlords (RSLs) and their subsidiaries were finally brought within the ambit of the Freedom of Information (Scotland) Act 2002 (the FOI Act) on 11 November 2019 by way of a Section 5 Order made by the Scottish Ministers. We actively engaged with over 150 RSLs, subsidiaries, and their membership groups with a detailed programme of live and broadcast training events, guidance and resource documents, enabling them to prepare for their new duties.

Staying with the extension of FOI, we actively engaged with the latest, and potentially wide-ranging, Scottish Government consultation on making organisations that provide services on behalf of the public sector subject to the FOI Act. While appreciating that this is likely to result in further, more detailed consultations, we look forward to seeing real, tangible expansion of the FOI Act in the near future.

The greatest prompt for change to FOI law since it was first enacted, however, comes from the Public Audit and Post-legislative Scrutiny (PAPLS) Committee's scrutiny of the FOI Act. Throughout 2019-20, we provided evidence to the Committee, and on 19 May 2020 their report was issued with a number of recommendations to the Scottish Government for legislative change. We will provide input as this work continues, and will also respond to the recommendations made by the Committee to us, including key strands in our Operational Plan 2020-21.

One of the main points made by the Committee was an acknowledgement of the value of proactive publication of key information by authorities in an accessible way. In the context of the Covid-19 pandemic, FOI and the duty to proactively publish information are arguably more important than ever, but there are undoubtedly challenges as we move forward. Limited resource, lack of access to systems, reallocation of personnel during the crisis and the need for swift responses to emerging situations all place demands on authorities. However, public authorities need to recognise the core importance of letting the public know what they are doing and why.

In this, the importance of creating records cannot be over emphasised – without the records in the first place, there is no information to provide. In the words of the PAPLS Committee, public sector bodies need to view FOI as an essential element of public service provision and ensure that it is resourced accordingly. My office will certainly be there to encourage and help authorities to adapt their ways of working, learn from this challenge, and update their practices to ensure that people can easily access the information that matters to them.

Daren Fitzhenry

Scottish Information Commissioner

Overview

This Overview provides essential information about the Scottish Information Commissioner's organisation, its purpose, the key risks to the achievement of its objectives and how it has performed during 2019-20. The related detail on these matters is set out in the remainder of this Annual Report.

The Commissioner's role and function

The Commissioner promotes and enforces the public's right to access the information held by Scottish public authorities. His powers and duties are set out in Parts 3 and 4 of the Freedom of Information (Scotland) Act 2002 (FOISA, or the FOI Act). This contains powers and duties to:

- enforce the FOI Act, the Environmental Information (Scotland) Regulations 2004 (the EIRs) and the Codes of Practice which may be issued under sections 60, 61 and 62 of the FOI Act and regulation 18 of the EIRs;
- provide guidance on the FOI Act and the EIRs to the public and promote the following of good practice by Scottish public authorities; and
- give advice to any person on these matters.

The Commissioner's statutory functions include:

- approving Scottish public authorities' publication schemes;
- investigating and deciding applications (appeals) and enforcing decisions in relation to authorities' handling of information requests;
- assessing, promoting and monitoring practice;
- giving advice and assistance about access to information under FOI legislation; and
- investigating and deciding complaints made under the INSPIRE (Scotland) Regulations 2009 involving refusal to grant full public access to a spatial data set or service.

The openness and transparency enabled by FOI are core values in the National Performance Framework. As such, FOI permeates through and actively contributes to the National Outcomes. The Commissioner's office also directly contributes to these outcomes in our work to increase awareness of and improve access to freedom of information. This helps enable empowered individuals and communities and responsive public services.

Due to the impact of the Covid-19 pandemic, the Coronavirus (Scotland) Act 2020 made temporary amendments to a range of legislation, including the FOI Act. The Coronavirus (Scotland) Act 2020 initially increased the maximum timescales within which Scottish public authorities must respond to requests for information and requests for review from 20 to 60 working days. However, this change was later removed by the Coronavirus (Scotland) (No.2) Act 2020.

Organisational structure

The Scottish Information Commissioner has a team of 26 people based in St Andrews, Fife. The Senior Management Team (SMT) is led by the Commissioner and includes the heads of three departments:

- Corporate Services: provides a range of corporate services (e.g. finance, HR, IT, records management). The Head of Corporate Services provides assurance to the Commissioner as Accountable Officer;
- Enforcement: investigates appeals made under FOI law, ensuring that authorities comply. The Head of Enforcement is in-house legal adviser to the Commissioner;
- Policy and Information: carries out research and FOI policy development, and delivers strategies to improve authorities' FOI practice and promote FOI rights to the public.

More information is available at www.itspublicknowledge.info/home/aboutus

Financial performance

The Commissioner receives funding through the Scottish Parliamentary Corporate Body (SPCB) and the SPCB approves the Commissioner's annual budget. The Commissioner's financial performance is set out in full in the Accountability Report and Financial Statements which are published as part of the Annual Report 2019-20. In summary, for the year ended 31 March 2020:

- net operating costs totalled £1,774,000 (2018-19: £1,618,000) – including non-cash transactions totalling £40,000 (2018-19 £55,000)
- capital expenditure totalled £33,000 (2018-19: £11,000)
- total net expenditure amounted to £1,807,000 (2018-19: £1,629,000). Cash funding from the SPCB of £1,771,000 (2018-19: £1,596,000) was within the agreed cash budget for the financial year of £1,797,000 (2018-19: £1,598,000). We met our target of achieving no more than a 5% variance in spend against budget.

More information is available at www.itspublicknowledge.info/financialperformance

Objectives and strategies

Strategic Plan 2016-20

The Strategic Plan 2016-20 set out how the Commissioner proposed to perform his functions during this period.

VISION:

Freedom of Information will add demonstrable value to public services and contribute positively to the transparency and accountability of public functions in Scotland.

STRATEGIC AIM 1: support the on-going development of Scottish public sector culture and practice where the sharing and disclosing of information is routine, and which actively serves openness, transparency and the public interest

STRATEGIC AIM 2: help people to be familiar with their rights to access information and exercise them knowledgeably and responsibly

STRATEGIC AIM 3: enable and support Scottish public authorities to develop and maintain high standards of FOI policy and practice. We will do this through a combination of regulation, advice and assistance, and appropriate collaboration. This includes promoting the embedding of FOI in good communication, excellent customer service, creation and management of records and in supporting efficient, equitable and accountable delivery of statutory functions

STRATEGIC AIM 4: contribute positively to Scotland being respected as a world leader in openness, transparency, and access to information law, policy and practice. Including supporting the development of Scottish access to information law to ensure it remains fit for purpose

STRATEGIC AIM 5: be recognised as an organisation of accessible experts, that is run efficiently, governed effectively and leads by example in the delivery of its statutory functions. We will ensure that delivery of our functions meets and keeps pace with recognised standards and national public service improvements, and is delivered openly and transparently

A new Strategic Plan 2020-24 has been laid before the Scottish Parliament and came into force on 1 April 2020.

The 2020-24 Strategic Plan can be viewed at www.itspublicknowledge.info/strategicplan

Operational Plan 2019-20

The Commissioner publishes an annual Operational Plan linked to the Strategic Plan, monitoring and publishing progress each quarter. Each planned action is cross referred to the strategic aims. The section on “Corporate Performance” below provides more detail about the Operational Plan 2019-20.

The Performance and Quality Framework 2019-20 (P&QF) is the performance management system against which we measure, report on and achieve continuous improvement in the quality of our work and, also, by which we monitor and report on organisational outcomes. The P&QF is also supported by internal systems to ensure we can identify and monitor how performance contributes to organisational outputs.

This Annual Report provides commentary on our performance against Key Performance Indicators (KPIs) and targets for 2019-20. However, the number and complexity of appeals processed each operational year is demand driven and is outwith the control of the Commissioner, and this can have an impact on performance targets, even if the appeal numbers decrease. This year’s uneven spread of appeals, with very high numbers at the start of the year, posed a particular challenge. Throughout the year, we monitored the impact on our appeals performance targets by reviewing performance regularly, allocating and developing resource at pinch points and carrying out a review with key personnel to streamline processes where possible. While this has substantially improved timelines in the early part of the process to enhance future performance, the impact of even short periods of very high appeal numbers can impact on KPIs throughout the appeal system as any backlog moves through it.

More information on the performance framework is available at www.itspublicknowledge.info/performanceframework

Covid-19 pandemic

The Covid-19 pandemic is a global challenge which is having, and will continue to have, a profound impact on Scotland's people and public services. At the time of writing, the full impact of this pandemic remains unclear.

Our priority as an organisation has been to continue to provide key services and guidance within available resource while safeguarding the health, safety and wellbeing of our members of staff.

Since closing our office premises on 23 March 2020 and putting in place our business continuity arrangements, we have worked to maintain operational output within the constraints imposed by limitations on access to office systems. This has included prioritising publication of information in the light of the pandemic, including the creation of our Covid-19 and FOI Info Hub, responding to requests for information and enquiries and dealing with appeals, albeit with an initially limited capability. We also worked to keep our teams informed, supported and connected and have emphasised physical and mental wellbeing and emotional support in the regular updates provided to all members of staff. We have also sought to ensure that we have strong governance in place, can demonstrate sound and transparent decision-making and have expanded our remote working capabilities while safeguarding the connectivity and security of our digital network. In order to enhance the services we are able to provide whilst the office premises are temporarily closed, we have expanded our remote working resources so that members of our staff can work remotely. We have also ensured that our finance processes and procedures are maintained and secure. We will continue to adapt to the new ways of working and carrying out our responsibilities.

Working remotely, we have ensured that as many of our services as possible can be provided and have been able to respond to enquiries received by email and in writing, respond to requests for information and provide updated advice on our website. For the duration of the closure of the office premises, we were able to be contacted for advice, and appeals could continue to be made through the online portal.

As a regulator, our aim is to be flexible and consistent while safeguarding the transparency, quality and integrity of the work we do. We are reviewing our work programme to ensure it is relevant in these changing times and, looking forward, this may impact on how we carry out our regulatory work.

Key issues and risks

Risk is actively managed through an appropriate and proportionate framework which covers both strategic and operational risks and which identifies the key risks facing the organisation, analyses the likelihood and impact of risks crystallising and captures the active and monitoring controls in place to mitigate the risk. The operational risks are aligned to our strategic risks.

The risk registers are reviewed regularly by the SMT and the Advisory Audit Board (AAB) annually reviews the strategic risks. At operational level, risks are managed by the heads of department and their teams.

In 2019-20, eight strategic risks were identified which covered the following areas:

- continued utility of, awareness of, and support for FOI
- the allocation and maintenance of sufficient resources to FOI
- the practice, governance and performance of the office of the Scottish Information Commissioner

- the impact of the United Kingdom's decision to leave the European Union

We acknowledged that the highest risks related to:

- having sufficient resources to enable us to carry out our regulatory role:
 - the majority of our allocated spending is used for staff costs and we need to have in place effective staffing structures and succession planning. We manage this risk by making realistic and appropriate funding bids. For example, we applied for and received funding to cover the additional work relating to including Registered Social Landlords and many of their subsidiaries under FOI law.
 - we also recognise that certain work carried out by the Commissioner, such as interventions, does not have specific allocated funding or personnel and, therefore, is provided within available resource.
- the potential impact of the UK's decision to leave the European Union may result in challenges to the economy and public sector funding and changes in legislation:
 - we managed this risk by monitoring developments, actively engaging with the SPCB, the Scottish Government and the Information Commissioner's Office, and provided input into areas where potential changes to legislation may be required.
 - we anticipate the direct impact on us will be minimal in terms of workforce and funding but, given the uncertainties involved, the assessed risk level remains high.

As regards operational risk, and as referred to above, we do not know how many appeals we may have to deal with in any one year. The impact of even short periods of very high appeal numbers can affect KPIs throughout the appeal system as any backlog moves through this system. In 2019-20, we managed this operational risk by monitoring appeals performance KPIs regularly, allocating and developing resource at pinch points and carrying out a review with key personnel to streamline processes where possible. As a result, there were improvements in the early part of the process which led to the enhancement of future performance.

As noted above, the Covid-19 pandemic has had an impact on the work we do and this has also resulted in the residual risk assessments, relating to both strategic and operational risks, being increased. We have mitigated operational risks by expanding the remote working capability. However, this pandemic will continue to have an impact on risk assessments and the SMT will keep these regularly under review and put in place the required mitigating actions, as far as possible.

Performance overview:

- 67% of our decisions wholly or partially held in favour of the requester.
- We carried out 251 interventions. Most were at Level 1, and 79 (34%) of Level 1 interventions were about compliance with timescales.
- We received 494 appeals this year, compared to 560 last year. 75% of appeals came to us from members of the public, and 23% of valid appeals were about an authority's failure to respond. 17% of new appeals related to the EIRs.
- 64% of cases were closed within 4 months, and the average closure time of all appeals was 3.37 months.
- We developed and delivered bespoke training sessions and resources to support Registered Social Landlords as they prepared to become subject to the FOI Act for the first time.
- 199 of the 200 new bodies which notified the Commissioner of adoption of a publication scheme during 2019-20 did so within three months of designation.
- The Commissioner gave evidence to the Scottish Parliament on reforming the FOI Act, and responded to a Scottish Government consultation on extending it to other bodies.
- At 32.4 tonnes of CO₂e used, we were below our target of 40.5 tonnes.

PERFORMANCE ANALYSIS

Interventions

The Commissioner carries out interventions in cases where an authority's practice is, or may be, in breach of FOI law or falling short of good practice guidance.

Intervention levels

Issue	Action
Level 1 Minor failure to follow good practice	Staff may alert the authority to the issue and propose remedial action
Level 2 Recurring practice failure	Senior staff raise the issue with the authority and propose remedial action
Level 3 Serious systemic practice failure	The authority is required to put in place an action plan to address the failure
Level 4 Consistent, ongoing failure to comply with FOI law and guidance	The Commissioner will use his statutory powers to address the problem. This may also include practice recommendations or enforcement notices

Intervention caseload

Intervention level	2017-18	2018-19*	2019-20
Level 1 – no action required	194	194	154
Level 1 – response required	29	45	79
Level 2	7	10	15
Level 3	2	3	3
Level 4	2	0	0
TOTAL	234	252	251

*Updated figures

Our intervention caseload and trends in 2019-20 were generally consistent with previous years, although we sought responses from authorities to more of our Level 1 interventions. Overall, 79 (34%) of Level 1 interventions were about compliance with timescales. We also raised a number of interventions at Level 2 regarding authorities' repeated failure to submit quarterly statistics (all of which were resolved swiftly).

More information is available at www.itspublicknowledge.info/interventions

Intervention cases

The Scottish Government intervention continues its implementation phase. The Commissioner published his first annual Progress Report in July 2019, setting out his analysis of the progress made against the agreed Action Plan. Regular contact has continued throughout, including through quarterly meetings and submission of monthly monitoring data.

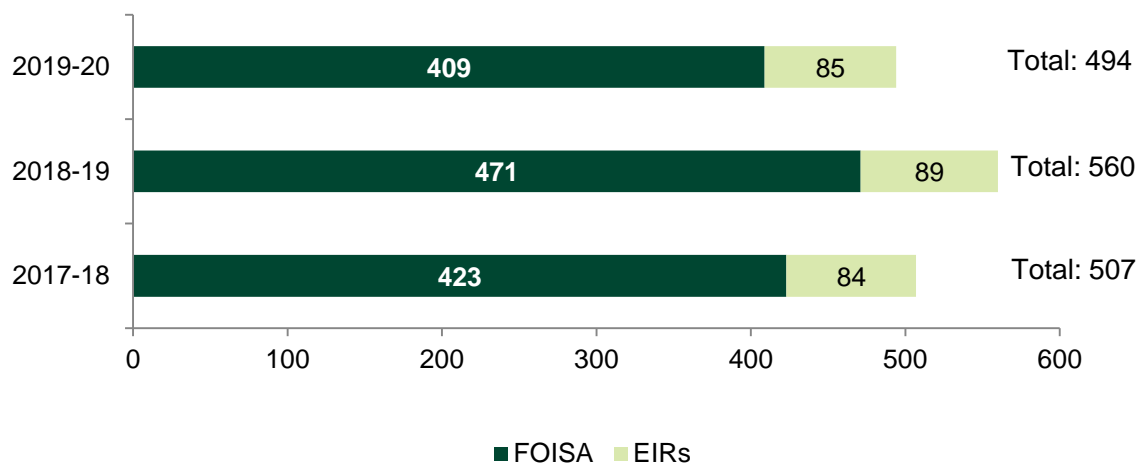
The Covid-19 pandemic has caused a delay to our planned detailed assessment which had been due to take place in summer 2020, and will result in an extension of the intervention. We will, however, continue to monitor progress and report on this annually.

The Level 3 interventions with Police Scotland and East Lothian Council were both closed during the year. The Commissioner wrote to the Chief Constable of Police Scotland in November 2019, acknowledging the improvements made and the ongoing work to address the issues raised. East Lothian Council also demonstrated significant improvement in its handling of FOI requests by July 2019. The performance of both authorities continues to be monitored via the relevant quarterly statistics submissions.

Appeals

Anyone who is unhappy with an authority's response to an information request has an enforceable right of appeal to the Commissioner under FOI law.

Number of appeals received *



*2018-19 figures updated to include those which had not yet been categorised when 2018-19 report published

17% of new appeals were EIRs, the highest percentage to date. As in recent years, no appeals were received relating to INSPIRE.

Reason for appeals

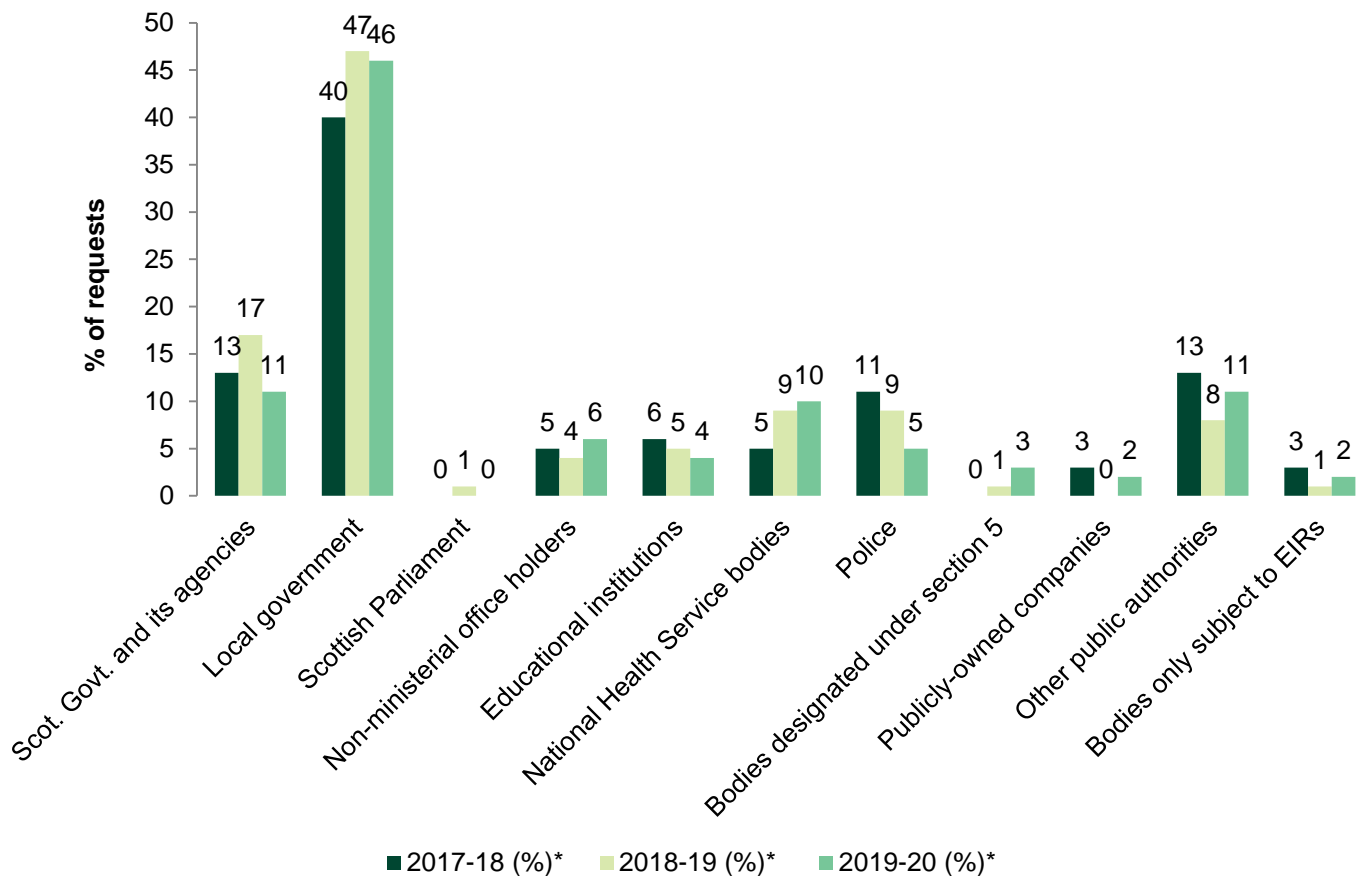
	2017-18 (%)*	2018-19 (%)*	2019-20 (%)*
Information was withheld under an exemption	37%	32%	36%
Failure to respond (no response sent)	25%	28%	23%
"Not held" response disputed	15%	12%	15%
Request not responded to in full	10%	13%	12%
Request refused on grounds of excessive cost	3%	5%	4%
Request deemed "vexatious" or "manifestly unreasonable"	3%	4%	4%
Refusal to confirm or deny whether information was held	3%	2%	1%
Fee or charge disputed	2%	1%	1%
Inadequate advice and assistance from authority	0%	1%	1%
Request deemed "repeated"	1%	1%	1%
Publication scheme	0%	1%	0%

*Percentages are rounded to whole figures, so do not always total 100

Who appeals?

	Top three applicant types
2017-18	<ul style="list-style-type: none"> Public and other (75%) Media (11%) Voluntary/campaign organisation (4%)
2018-19	<ul style="list-style-type: none"> Public and other (75%) Media (7%) Voluntary/campaign organisation (5%)
2019-20	<ul style="list-style-type: none"> Public and other (75%) Media (15%) Private/commercial enterprise (3%)

Which authority types are the appeals about?



*Percentages are rounded to whole figures, so do not always total 100

Validation

The Commissioner can only investigate “valid” appeals that meet specific legal criteria. Common reasons for appeals being invalid include the appeal not providing the legally required details (e.g. the full name of the requester), a request for review not being made or the timescales for appeals not being met.

	2017-18	2018-19	2019-20
Total appeals received	507	560	494*
Uncategorised	0	0	17
Invalid appeals	159	167	154
Valid appeals	348	393	323*
Failure to respond appeals	68	94	66
Substantive appeals	280	299	257

* Within the total of 494 appeals received, 17 received at the end of the year had not yet been categorised as valid or invalid. Of the 323 cases identified as valid and investigated, 11 were subsequently found to be invalid due to the applicant providing a false name.

Online appeal service

Our appeal portal helps requesters make a valid appeal online. It’s available around the clock and provides advice about making an appeal. It also alerts users to common problems and explains how to resolve them. This year 38% of all appeals were made via the online appeal portal (2018-19 39%). Appeals made through the appeal portal were more likely to be valid than appeals made by other means: 74% as opposed to 63%.

More information is available at www.itspublicknowledge.info/appeal

“Failure to respond” appeals

A Scottish public authority is required by law to provide a response promptly (as soon as possible) and within no more than 20 working days (although for a short period - 7 April 2020 until 26 May 2020 inclusive - this was extended to a maximum period of 60 working days by the Coronavirus (Scotland) Act 2020). If it has failed to respond to a request for review within these timescales, or at all, it has breached a statutory duty and requesters have a right to appeal to us.

2019-20 saw a welcome reduction in appeals received about authorities’ failures to respond, from 24%** of all valid appeals received in 2018-19 to 20% of cases in 2019-20. Within the total of 494 cases, 17 received at the end of the year had not yet been categorised as valid or invalid.

**Figure updated since publication of 2018-19 report, following subsequent categorisation of cases which were uncategorised at time of publication.

Investigations and enforcement action

Investigations

If a requester is dissatisfied with the way a Scottish public authority handled their request for review, they can appeal to the Commissioner. In all valid appeals (unless deemed frivolous, vexatious, withdrawn or abandoned), the Commissioner will undertake an investigation into whether the authority complied with the law.

Investigations over four months

The FOI Act requires the Commissioner to report the number of cases taking longer than four months. We aim to resolve the majority of our cases within this period, although more complex cases will often take longer.

More information is available at www.itspublicknowledge.info/operationalperformance

	2017-18	2018-19	2019-20
Cases closed without investigation			
4 months or less	156	169	163
More than 4 months	2	3	2
Subtotal	158	172	165
Cases closed during investigation			
4 months or less	91	95	106
More than 4 months	18	39	50
Subtotal	109	134	156
Cases closed with decision			
4 months or less	140	112	64
More than 4 months	65	111	132
Subtotal	205	223	196
All cases			
Total 4 months or less	387	376	333
Total more than 4 months	85	153	184
Total cases closed	472	529	517

Case closure times

	Target (%)	Performance* (%)
“Failure to respond” appeals		
1.5 months	65%	53% (not met)
4 months or fewer	100%	100% (met)
Substantive appeals		
4 months or less	50%	33% (not met)
6 months or less	75%	64% (not met)
12 months or less	95%	99% (exceeded)
All appeals		
4 months or less	70%	64% (not met)
6 months or less	85%	81% (not met)
12 months or less	97%	100% (exceeded)

* Percentages have been rounded up/down to the nearest whole number.

The average closure time of all appeals was 3.37 months (2018-19: 3.10 months).

It is always disappointing to fail to meet investigation KPIs. 2019-20 highlighted the difficulties faced by a relatively small team managing fluctuations in caseload, with little or no influence on the number of appeals received.

A particularly high number of appeals was received in the first half of the year and coincided with a period of key staff absence. This caused a backlog in cases at the validation stage. We increased capacity in the validation team and introduced streamlined validation procedures mid-year. These actions, together with a reduction in the number of appeals received in the second half of the year, allowed us to move cases much more quickly through the validation process. (In Quarter 1, a decision on validity was made on only 42% of cases within a month. In Quarter 4, this figure more than doubled to 95%.)

The high number of appeals received at the start of the year – and the fact that cases had been taking a long time to validate – meant that cases were older than usual when they were moved on to investigation. Therefore, the impact on timelines caused by the backlog has moved through each stage of the process. As the cases at the investigation stage moved through to the approval stage, these cases significantly affected the workload of case approvers and this impacted our ability to meet the investigation KPIs.

Unfortunately, the Commissioner was absent for much of Quarter 4 through illness (which had some impact on investigation KPIs as some cases could not be finalised in his absence) and, towards the end of this quarter, we started to be affected by the Covid-19 pandemic. The impact of the Covid-19 pandemic initially restricted the work we were able to do on investigations and, until the Coronavirus (Scotland) Act 2020 came into force, meant we were unable to issue decisions when working remotely (until that point, the Commissioner did not have the power to issue decisions by email).

At the time of writing, it is difficult to know the extent to which Covid-19 will affect investigation work over 2020-21: much will depend on how the authorities we regulate have themselves responded to the pandemic.

Enforcement action

The Commissioner can take action if an authority has not complied with the FOI Act, the EIRs or the Codes of Practice. This includes the power to issue Enforcement Notices, Information Notices and Practice Recommendations.

More information is available at www.itspublicknowledge.info/enforcement

Appeals to the courts

The Commissioner's decisions can be appealed to the Court of Session on a point of law. This year, an appeal which was made in 2018-19 was heard by the Court in December 2019. This looked at whether specific information in the possession of Aberdeenshire Council was held by the Council for the purposes of FOISA. The Court upheld the appeal and remitted the case back to the Commissioner.

Enforcement performance outcomes

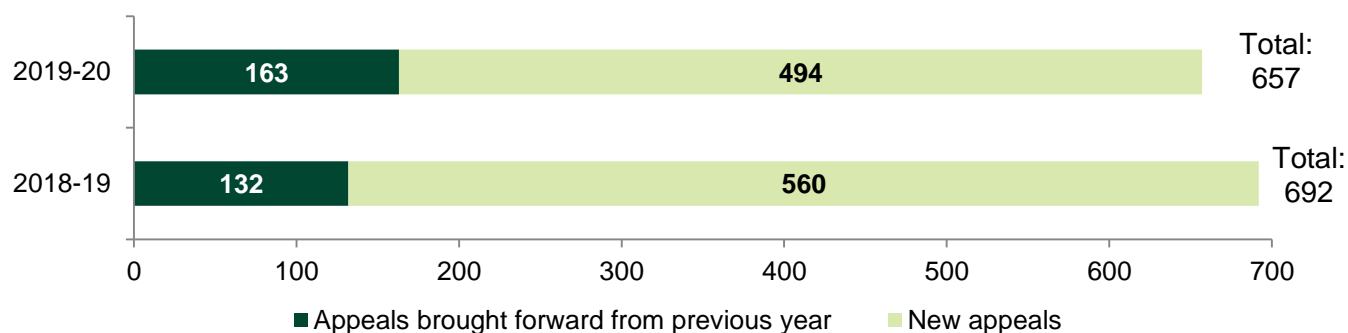
Appeal outcomes

There are three possible points at which appeals to the Commissioner can be closed:

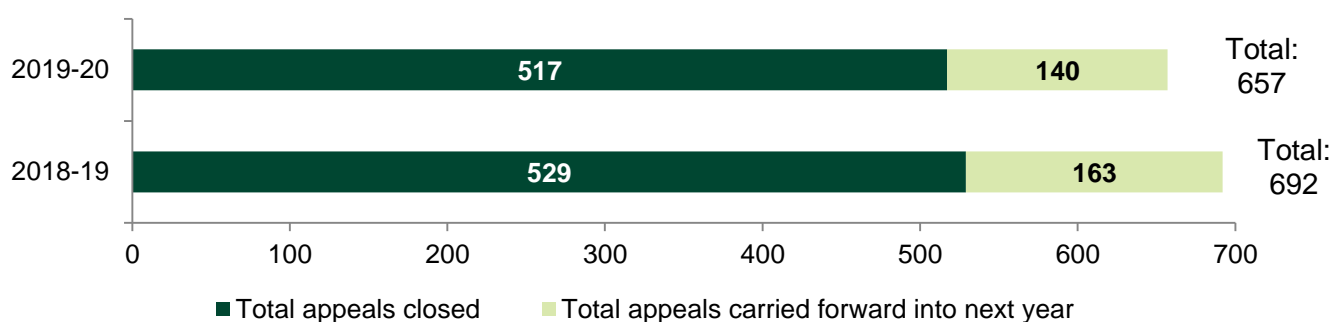
- closure without investigation, for example, where the appeal is not valid
- closure during investigation, for example, where the matter is resolved to the satisfaction of the requester during the investigation
- the Commissioner issues a Decision Notice.

Reason for closure	2018-19	2019-20	2019-20 (FOISA)	2019-20 (EIRs)
Closed without investigation				
Premature or "out of time"	30	21	15	6
Withdrawn or abandoned	39	18	17	1
Resolved	0	0	0	0
Excluded - Lord Advocate or Procurator Fiscal (FOISA)	9	11	11	0
Format invalid	39	49	43	6
Body not subject to FOI	7	5	4	1
No request for review made	28	38	36	2
No request to public authority	18	22	21	1
Frivolous or vexatious/other	2	1	0	1
Subtotal	172	165	147	18
Closed during investigation				
Withdrawn or abandoned	8	10	8	2
Resolved	125	135	117	18
Frivolous or vexatious/invalid	1	11	11	0
Subtotal	134	156	136	20
Closed with a Decision Notice				
For authority	80	63	50	13
For requester	95	70	54	16
Partially upheld	48	63	46	17
Subtotal	223	196	150	46

New appeals in 2019-20 and appeals brought forward from previous years



Appeals closed in 2019-20 and appeals carried forward into following year



Commissioner's decisions

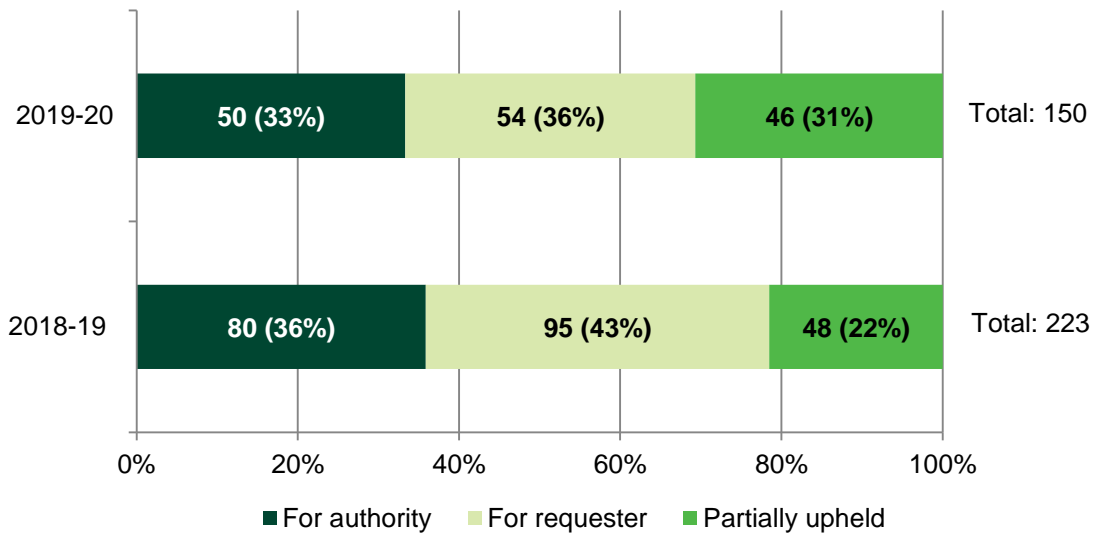
Anyone who is unhappy with an authority's response to an information request has an enforceable right of appeal to the Commissioner under FOI law.

As ever, the appeals considered this year covered a wide range of high profile topics, including:

- Hospital waiting times (029/2019)
- Costs of policing President Trump's visit to Scotland (056/2019)
- the Scottish Government's "Hate has no home in Scotland" campaign (073/2019)
- Hunterston Power Station (080/2019)
- Development of St James Quarter, Edinburgh (083/2019)
- Rangers FC Fanzone at Ibrox (118/2019)
- Complaints made against former First Minister, Alex Salmond (125/2019)
- Second independence referendum (121/2019)
- Queensferry Crossing (170/2019)
- Remedial notices issued to ScotRail by Transport Scotland (021/2020)
- Scotland's eligibility for EU Membership (027/2020)

More information is available at www.itspublicknowledge.info/decisions

Outcome types



67% of our decisions were wholly or partially upheld in favour of the requester.

Authorities' FOI statistics

Scottish public authorities provide the Scottish Information Commissioner with regular data about the information requests they receive via a statistics portal.

Please note: The data below for 2019-20 suggests a 5.5% decline in request volumes during 2019-20, but this should be read in the context of the impact of the coronavirus pandemic on the submission of FOI statistics during the 4th quarter of 2019-20.

Data for this quarter was due to be submitted on or before 8 April 2020, when many Scottish public authorities were facing significant disruption as a result of the impact of the pandemic.

Consequently, the number of authorities submitting data for Quarter 4 fell by 17.6% compared to Quarter 3. The Commissioner is requiring that authorities submit all outstanding data as soon as it is practicable to do so.

Data from the first three quarters of 2019/20 suggests a decrease of 2.1% in request volumes when compared to the same period in 2018/19. We anticipate that, when final data is available for 2019/20, the pattern of request volumes across Scotland is likely to more closely align with this trend.

	2017-18	2018-19	2019-20
Total requests*	77,528	83,963	79,300
- FOI requests	68,827	75,325	69,293
- EIRs requests	8,701	8,638	10,007
- EIRs as a percentage of total requests	11.2%	10.3%	12.6%
FOI cost refusals	2,321	2,295	1,957
- as a percentage of total FOI requests	3.4%	3.0%	2.8%
Vexatious, repeated or manifestly unreasonably refusals	379	425	292
- as a percentage of total requests	0.5%	0.5%	0.4%
Failure to respond (to initial request)	601	940	808
- as a percentage of total requests	0.8%	1.1%	1%
Response: full disclosure	42,231	47,294	45,034
Response: partial disclosure	14,761	15,659	15,300
- % full or partial disclosure as a percentage of total requests	74%	75%	76%
Response: information withheld	6,155	7,787	7,097
Response: information not held	7,539	9,348	8,376
Total reviews	1,650	2,297	1,871
- as a percentage of total requests	2.1%	2.7%	2.3%
Appeals to the Commissioner	507	560	494
- as a percentage of total requests	0.7%	0.7%	0.6%

*As noted above, submission of data for final quarter of 2019-20 by some authorities was affected by the Covid-19 pandemic.

Monitoring and improving authority practice

The Commissioner provides practical support and learning tools to help authorities improve their FOI practice.

Communications, guidance and briefings to authorities

Communication tool	Description
Decisions Round-Up	We published 31 editions of the round-up, providing summaries of and learning points from our latest decisions.
Email	We issued several formal updates to authorities – including updates regarding FOI law and the coronavirus pandemic.
Social media	We continued to build Twitter engagement and issue daily tweets with practitioner guidance, public information campaigns and animated videos about our work and FOI. Our Twitter following is growing.
Network meetings	We worked with FOI network groups for different sectors of public authorities, and attended their quarterly meetings to discuss FOI developments. Current networks include health, local government, and “miscellaneous” Part 7 bodies, a group for “other bodies” such as NDPBs and regulators.
Advisory Group of practitioners	The role and purpose of the Group was reviewed and will be revisited in 2020. The aim is to give advice and share views on the Commissioner’s good practice training and resources.
Events and conferences	We delivered presentations, seminars and masterclasses at two annual conferences – a practitioners’ event at the Centre for FOI at the University of Dundee and the Holyrood FOI conference.
FOI practitioner training	We delivered presentations at events for Registered Social Landlords (RSLs) to prepare them for the new designation Order bringing them under the FOI Act (see more below).
Guidance, briefings and self-assessment toolkits	<p>We continue to review and update our briefings for FOI practitioners on our website, and publish modules in a self-assessment toolkit to support public authorities to improve their performance.</p> <p>While outside this reporting period, following the emergency changes to FOI law as a result of the Covid-19 pandemic, across April and May 2020 we produced extensive guidance and an FOI and Covid-19 information hub for authorities and the public. This will be reported on during 2020-21.</p>

More information on our briefings is available at www.itspublicknowledge.info/briefings

More information on our toolkits is available at www.itspublicknowledge.info/toolkits

Extension of the FOI Act to Registered Social Landlords

On 11 November 2019, Registered Social Landlords (RSLs) across Scotland - along with subsidiaries of RSLs which provide housing services - became subject to the FOI Act for the first time, bringing almost 200 new bodies under the scope of FOI.

We worked to support RSLs throughout 2019-20 as they prepared to meet their FOI duties. This included planning and delivering a large number of bespoke training events in partnership with organisations including the Scottish Federation of Housing Associations and the Glasgow and

West of Scotland Housing Forum. We also developed a range of bespoke resources for RSLs and subsidiaries and responded to specific questions through our telephone and email enquiry service.

We had planned to deliver face-to-face training for RSL tenant groups in April 2020, but these sessions were unavoidably disrupted by the Covid-19 pandemic. Our staff are now due to deliver the first of these sessions online in partnership with Tenant Participation and Advisory Service Scotland in July 2020.

Publishing information and adoption of publication schemes

The FOI Act requires authorities to publish information as well as respond to requests. This is called the “publication scheme” duty. They must make information accessible to the public without having to ask for it, and publish a “Guide to Information” to enable people to locate the information. The EIRs also carry a similar duty.

A total of 200 new bodies notified the Commissioner of adoption of a publication scheme during 2019-20. This large increase on 2018-19 (when only two authorities notified us about adoption of publication schemes) was in large part due to RSLs becoming subject to FOI law in 2019. Following our work to support RSLs to meet this requirement (via training, awareness raising and resources), all but one of these submitted notification within three months of designation. In addition to RSLs, the Commissioner received notifications from several new authorities: the Scottish Commission on Social Security, Fife Cultural Trust, Forestry and Land Scotland, Scottish Forestry and the Poverty and Inequality Commission.

More information is available at www.itspublicknowledge.info/mps

Raising awareness and improving access to FOI

The Commissioner has a statutory duty to promote freedom of information rights, ensuring people know they have rights and know how to use them to access the information they want to see.

Communications strategy

Our communications strategy for 2015-20 set out ways of communicating to members of the public, the media and public authority practitioners. The main communication tools are the website, social media, events and email communication. The strategy was updated in 2019.

Measure to be achieved by 2020	Progress
A minimum of 40% of all applications/appeals received annually to be made via the online application portal	In 2019-20 38% of applications were made through the portal, compared to 39% in 2018-19 and 26% in 2017-18.
Continued reduction in failures to respond to 15% of valid applications/appeals	20% of all valid applications in 2019-20 concerned a failure to respond, compared to 26* in 2018-19 and 20% in 2017-18. Given the relatively limited communications influence over this measure, it was removed from the strategy in 2019.
20% increase in the number of annual unique website page views (from 54,000 to 64,800)	In 2019-20 there were 59,674 unique visits, a 10.5% increase from the 54,000 baseline, and an increase from 53,156 in 2018-19. Potential for a new website will be considered during 2020.
20% increase in the total number of subscribers to content via our website (from 1,017 to 1,220)	The 2020 target was met in 2018-19, and was removed from the strategy in 2019 as the subscription model was no longer in use.
Increase in read receipts for Commissioner emails to public authorities from 40% to 75%	Data unavailable for 2019-20 as the use of our previous email system was paused and a new email service secured. Regular email communication mechanisms are being developed and will be launched in 2020.
Increase in numbers of 'subscribers' to our emails	
Increase in number of annual impressions on Twitter (to 450,000 in 2020)	502,600 annual impressions were achieved across 2019-20.

*Figure updated since publication of 2018-19 report, following subsequent categorisation of cases which were uncategorised at time of publication.

We will create a new communications and engagement framework in 2020 to align with the Commissioner's Strategic Plan 2020-24. This will include new goals and will build on learning from challenges experienced in delivering the 2015-20 targets.

Civil society communications

Throughout the year, we carried out a variety of activities aimed at raising awareness of FOI rights among civil society groups.

We continued our active contribution to the work of Scotland's Open Government Partnership – including providing input to ongoing activities at both Steering Group and Commitment levels – and our support of the Scottish Public Information Forum, which provides a valuable opportunity to bring together campaigners, regulators, authorities and requesters to discuss topical issues and share experiences regarding FOI.

In addition, we presented at the CVS Inverclyde conference and held a training session for members of Scottish Environment LINK, as part of our engagement with the voluntary sector. We also hosted a workshop at the Scottish PEN Press Freedom Summit, and provided training to journalism students at Edinburgh Napier University – supporting the next generation of FOI users.

Policy and legislation highlights

Post-legislative scrutiny of the FOI Act

In May 2019, we submitted detailed written submissions to the Public Audit and Post-legislative Scrutiny Committee's post-legislative scrutiny of the FOI Act. In December 2019, the Commissioner and one of his policy team attended the Scottish Parliament to give oral evidence. The Committee's Report was published in May 2020. Many of our suggestions were taken forward by the Committee in its recommendations, e.g. updating the publication duty, preventing confidentiality clauses between authorities and their contractors, and removing the ministerial veto.

Consultation on extending the FOI Act

We gave a detailed response to the Scottish Government's consultation on extending FOI law in Scotland to cover contractors providing public services on behalf of public authorities. We supported the principle of extending coverage and highlighted a number of services and types of organisation that could be prioritised for initial consideration. These included health and social care services, services provided under PFI/PPP/NPD contract arrangements and the HubCo model.

International Conference of Information Commissioners (ICIC)

We continued to actively contribute to the furtherance of international cooperation among information rights regulators as a member of the ICIC's Governance Working Group, and Chair of its Strategic Priorities Working Group.

Enquiries

The Commissioner has a duty to promote good practice and a power to give advice on the operation of FOI. We use this power to provide an enquiries service to the public and public authorities. Anyone with a question about FOI can contact us for advice and most of our enquiries are from the public. This service is also one of the main points of contact with us and we have answered more than 24,700 enquiries since FOI was introduced in 2005.

In 2019-20, we received 1,283 enquiries, slightly fewer than in the previous year (2018-19: 1,379). The most common subject of enquiries (37%) was advice on making and responding to information requests, requests for review or appeals (478 enquiries). We also provided information on the referral of matters to the UK Information Commissioner's Office (245 enquiries).

As a result of the impact of the Covid-19 pandemic, the office premises temporarily closed on 23 March 2020 and an interim enquiries procedure has been operated from that date. This meant that we were still able to continue to consider and respond to enquiries by email and in writing during this time and the statistics relevant relating to this period have been included in the 2019-20 figures.

Type of Enquirer	%
Public and other ¹	58%
Public authority ²	26%
Media	6%
Voluntary / campaign organisation	3%
Commercial / private enterprise	2%
Academic / student	2%
Elected representative (MP, MEP, MSP, Councillor)	1%
Solicitor	1%
Categories <1%	1%

We recognise the importance of good performance and quality in the delivery of the Enquiries Service. Of all the compliments we received in 2019-20, 32% were about our response to enquiries.

¹ "Public and other" represents all individual members of the public with no identified affiliation to an organisation or group.

² Includes prospective public authorities falling within the Commissioner's jurisdiction.

Response times

Of the enquiries closed in 2019-20, 1,263 were responded to within five working days, 15 within 20 working days and only 1 one response was issued beyond 20 working days due to the complex nature of the issues raised in the enquiry.

Performance against the KPIs for 2019-20:

Performance measure	Target %	Actual %
answered in 5 days	95%	98% (exceeded)
answered in 20 days	100%	99.9% (not met)

The Commissioner's FOI and subject access performance

Information requests

As a Scottish public authority, we are also subject to FOI law and must respond to the requests for information we receive. In 2019-20, we received 68 information requests (2018-19: 88) and 6 requests for review (2018-19: 8).

If we don't hold information, we will advise the requester and point them to where they might get it (if we know) or tell them about relevant information we do hold.

Covid-19 pandemic

Changes to FOISA were made as a result of the Coronavirus (Scotland) Act 2020 and the Coronavirus (Scotland) (No.2) Act 2020. As a regulator, we issued guidance on how FOI duties were impacted by the emergency legislation – including a new separate guidance document on requests for information or review which were responded to between 7 April and 26 May 2020.

The latest guidance can be found at:

www.itspublicknowledge.info/ScottishPublicAuthorities/Covid-19AuthorityGuidance.aspx

We also revised our own guidance on responding to information requests and requests for review:

www.itspublicknowledge.info/nmsruntime/saveasdialog.aspx?IID=13593&slD=105

The legislative changes did not affect our statistics for 2019-20 as we were still able to respond to information requests and requests for review within the targets set for this year. However, the legislative changes will be taken into account in the reporting of the Commissioner's FOI performance next year, that is, in 2020-21.

Received	2018-19	2019-20
Brought forward from previous year	1	3
Requests received	88	68
- FOI requests	85	67
- EIRs requests	3	1
Request caseload	89	71

Closed	2018-19	2019-20
Total requests closed	86	68
Information provided in full	21	16
Information partially supplied	13	21
Information not held	35	18
Information not supplied	17	13
- Clarification not provided	2	0
- Request withdrawn	4	0
- Repeated requests	0	0
- Request vexatious	0	0

- Exempt	10	8
- Neither confirm nor deny	1	1
- Information request invalid	0	4
Fee charged	0	0
Requests open at end of year	3	3

Requests for review

Requests for review	2018-19	2019-20
Review requests received	8	6
Closed	2018-19	2019-20
Internal review upholds original decision in full	2	4
Internal review partially upholds original decision	1	0
Internal review substituted a different decision	0	0
Request for review invalid	5	2
Requests for review open at end of year	0	0

Response times

We met one of our three KPI targets in responding to information requests and review requests. The extremely demanding five working day target for responding to requests for information was not met.

The 100% target for responding to requests for information and requests for review is a target that we aim to meet at all times. We responded to all requests for information within 20 working days. Of the 6 six requests for review, one of these unfortunately took more than 20 days (22 days) which meant we missed the 100% target.

Performance measure	Target %	Actual %
% requests answered within 5 working days	60%	37% (not met)
% requests answered within 20 working days	100%	100% (met)
% requests for review answered within 20 working days	100%	83% (not met)

More detail on the Commissioner's FOI performance in 2019-20 is set out in the committee report submitted to the Quarterly Senior Management Team Meeting on 6 May 2020 and can be found at: www.itspublicknowledge.info/home/AboutSIC/Governance/QSMTMpapers/20200506QSMTM.aspx

Subject access

The data protection right commonly referred to as subject access, gives individuals the right to obtain a copy of their personal data as well as other supplementary information. We are also subject to data protection law and must respond to subject access requests. This helps individuals to understand how and why we are using their data and also enables them to check we are doing this lawfully. Requests are forwarded, on receipt, to the most appropriate member of staff for a response. We maintain a record of all subject access requests in our case management system.

In 2019-20, we received 18 subject access requests (2018-19: 22).

Response times

We have a target to meet 100% of subject access requests within a calendar month and this target was met in 2019-20.

Service standards

Each financial year we review the way we have provided our service by looking at the compliments received and complaints made and the outcomes of those complaints.

Compliments recorded

In 2019-20, we recorded 75 compliments (2018-19: 84) and the compliments covered a number of areas, including:

- prompt, comprehensive responses and clear advice provided in response to enquiries
- 24 were from applicants relating to casework by the Enforcement team, including validation, investigation and management
- our promotional work outside the office - 12 compliments were recorded relating to the workshops and support given to Registered Social Landlords
- the use of Twitter - @FOIScotland.

Complaints about our services

Our Complaint Handling Procedures (CHP) set out how we manage and respond to complaints. The CHP will be reviewed in 2020-21 to take account of the updated Model Complaint Handling Procedures published by the Scottish Public Services Ombudsman (SPSO) on 31 January 2020.

In 2019-20, there were 12 complaints (2018-19: 11), the majority of which related to an aspect of our working practices. Even though the number of complaints is small, we are committed to improving our service as a result of learning from these and addressing any systematic issues that may be identified.

The complaints were dealt with as follows:

- (ii) five were closed at Frontline Resolution
- (iii) seven were closed following an Investigation
 - (a) five were not upheld
 - (b) one was partially upheld
 - (c) one was referred to the SPSO who did not take the complaint forward.

Response times

We have KPIs relating to the timescales for handling complaints and, in 2019-20, we did not meet these response time targets.

Performance measure	Number	Target %	Actual %
Complaints received	12		
Resolved at frontline	5	95% resolved in 5 days 100% resolved in 10 days	40% resolved in 5 days (not met) 80% resolved in 10 days (not met)
Investigated	7	95% resolved in 30 days 100% resolved in 40 days	86% resolved in 30 days (not met) 86% resolved in 40 days (not met)

All complaints were either closed at the frontline or investigated. Unfortunately, two cases took longer than we would have wished. One frontline case took longer than 10 days to resolve. In relation to the investigated cases, one complex case took over 40 days to investigate. Due to the small numbers of complaints we receive, this caused a noticeable impact on the performance figures.

Environment and sustainable development

We are committed to improving the environmental performance of our organisation, which involves protecting biodiversity, and reducing pollution and carbon emissions.

Environment

Our Environmental Policy details a number of objectives through which we aim to manage, and where possible reduce any impacts on the environment that are due to our activities. We also continue to be committed to improving efficiency in how we function as an organisation and in how the office is managed. In 2019-20 we:

- encouraged staff to use public transport
- recycled as much as possible
- used telephone conferencing in addition to face to face meetings and used white boards where possible
- selected the most environmentally friendly products for cleaning where possible.

Our Environmental Policy can be found at:

www.itspublicknowledge.info/home/SICPublicationScheme/PSGuidetoInfo.aspx#class5

Sustainability

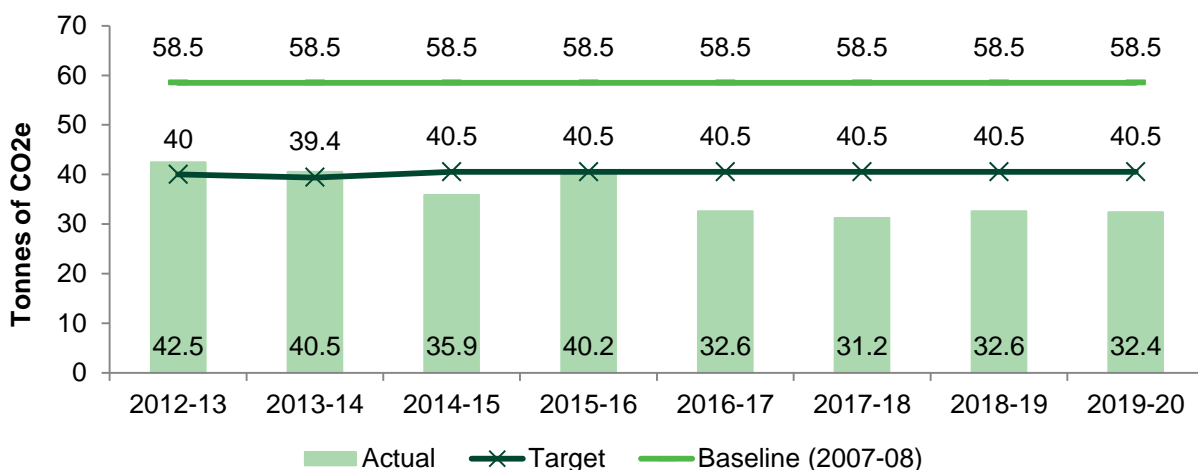
The Commissioner's primary function is to enforce and promote Scotland's freedom of information legislation. Promoting and increasing sustainability is a challenge as we are a small, single site organisation. However, our office can make a direct contribution to sustainability through the management of its carbon footprint. We remain committed to managing and, where possible, reducing further our carbon footprint and will continue to seek ways to do so.

The Commissioner's Statement on Sustainable Growth for 2019-20 has been published and can be found at:

www.itspublicknowledge.info/home/AboutSIC/Governance/StatutoryReporting.aspx

Carbon footprint

For 2019-20, the total organisation CO₂e is 32.4 (2018-19: 32.6 CO₂e) and is still significantly below our annual target of being below 40.5 CO₂e. The decrease this year has resulted mainly from travel changes: there have been fewer long distance flights, a 7.8% decrease in miles travelled by car and an 11.7% decrease in miles travelled by train.



Community, social and human rights

We remain committed to conducting our work to the highest standards and building positive relationships with communities across Scotland. There is an established connection between the right to access to information and equality and human rights. People often use their FOI rights to access information to help them participate in social and community engagement, particularly with the public sector. Where they are dissatisfied with the response to an information request they may appeal the case to the Commissioner.

We regularly see social and community engagement issues in appeals and enquiries to our office. We monitor public awareness of the right to information and promote effective use of FOI rights to the public and civil society organisations.

We do not have a corporate charity but our staff raised money through a range of internal and external activities for the following charities and good causes: Hearing Dogs for Deaf People (SC040486), the Fife Christmas Present appeal, and the MS Society (SCO41990). In April 2019, the office purchased an emergency defibrillator which is registered with the British Heart Foundation and can alert emergency responders to where the closest defibrillator is located.

In November 2019, we purchased 12 new office chairs as part of our planned replacement of office equipment: 11 of the chairs that were replaced were donated to Action for Children (SCO 38092) for use in their offices.

Fraud and bribery

We are committed to preventing fraud and corruption in our organisation and have appropriate systems in place to maintain an anti-fraud culture. These systems include:

- assessing and reviewing the organisation's overall vulnerability to fraud and the specific areas which are most vulnerable
- developing and maintaining effective controls to prevent fraud
- ensuring that if fraud occurs a vigorous and prompt investigation will take place
- taking appropriate action in all cases, where justified
- recording and reporting all cases of fraud and bribery.

There have been no fraud or bribery cases in 2019-20.

Payment to suppliers

We are committed to the CBI Prompt Payment Code for the payment of invoices for goods and services. This Code is a voluntary initiative to improve performance and support businesses, the aim of which is to ensure suppliers are paid within 10 days of the receipt of the invoice received.

We have KPI performance measures for payment to suppliers and met these in 2019-20:

Performance Measure	Target %	Actual %
Settled undisputed targets within 10 days	95%	99% (exceeded)
Settled undisputed invoices within 30 days	100%	100% (met)

Operational performance

Corporate performance

An Operational Plan (linked to the Strategic Plan 2016-20) was agreed and put in place for 2019-20 and was published on our website.

The Operational Plan 2019-20 is laid out as a programme of actions listed under types of operational activity with cross references to which strategic aim(s) each action supports and is a working document which forms the basis of on-going monitoring and assessment. The actions are listed as business as usual (BAU) and one-off projects.

The SMT monitored progress against the Operational Plan 2019-20 using the Operational Plan Monitoring Report 2019-20 every two months and this report was also published on the website after the end of each quarter up to and until Quarter 3.

As a result of the temporary closure of the office premises (from 23 March 2020) due to the impact of the Covid-19 pandemic, the final review of the Operational Plan 2019-20 using the Operational Planning Monitoring Report could not take place until 1 July 2020. The work undertaken as a result of the impact of the Covid-19 pandemic had an effect on both BAU and projects in the final quarter of 2019-20 as resources had to be diverted to business continuity planning and implementation.

More information is available at www.itspublicknowledge.info/strategicplan

Governance

The Key Document C1 Governance Arrangements (GA) sets out the Commissioner's governance arrangements and monitoring and reporting systems that are in place to ensure that strategic objectives are delivered and that there is an appropriate level of accountability and control.

The GA are formally reviewed each financial year to take account of any changes in the strategic objectives and reporting requirements.

Revised delegation arrangements were in place during the Commissioner's absence from the office due to ill health.

As a result of the Covid-19 pandemic and the temporary closure of the office, interim and proportionate governance arrangements were put in place to ensure that decision making could continue in as open, transparent and accountable way as possible.

More information is available at www.itspublicknowledge.info/governance

Governance reporting

The current Governance Reporting Arrangements (GRA) include 39 reporting measures:

More information is available at www.itspublicknowledge.info/governance

In 2019-20, out of the 39 GRA reporting measures, 34 were met in full, two were partially met as the related reporting mechanisms are currently under review and three were not met mainly as a result of the impact of the COVID-19 pandemic.

Statutory reporting

In 2019-20 we complied with our statutory reporting duties by:

- laying our Annual Report and Accounts 2018-19 before the Scottish Parliament
- publishing our report under the Prescribed Persons (Reports on Disclosures of Information) Regulations 2017
- publishing information on our website on specific expenditure areas under the Public Services Reform Act (PSRA).

The PSRA also requires the Commissioner to report on the measures taken to:

- improve efficiency, effectiveness and economy in the exercise of his functions - the work undertaken to meet these requirements is described throughout this report
- promote and increase sustainable growth – our statement on Sustainable Growth has been published.

More information is available at www.itspublicknowledge.info/statutoryreporting

The Nature Conservation (Scotland) Act 2004 places a statutory duty on all public sector bodies in Scotland to further the conservation of biodiversity and the Wildlife and Natural Environment (Scotland) Act 2011 introduced a requirement for all public bodies to make a report publicly available on their compliance with the biodiversity duty. Biodiversity duty reports are required every three years. Our next Biodiversity report is due to be published in January 2021.

Information and records management

The Commissioner recognises and promotes good records management. The efficient and secure management of information is an ongoing priority. During 2019-20, we:

- managed records effectively in line with our Information and Records Management Policy and Handbook
- updated our procedures to ensure that our data handling is compliant with the General Data Protection Regulation and the Data Protection Act 2018
- enhanced the security of our information
- met our target to maintain a compliant publication scheme and Guide to Information – we ensured that we published and made accessible as much information as possible and in addition to the agendas and minutes of the Senior Management Team meetings we also published the Committee Reports (and related papers) where we did not need to withhold information on the basis of the relevant exemptions either in the FOI Act or the EIRs.

More information is available at www.itspublicknowledge.info/guidetoinfo

Re-use of public sector information

The Commissioner continues to comply with the Re-use of Public Sector Information Regulations 2015 by:

- publishing our public task statement
- publishing our re-use statement
- making all of the information published on the Commissioner's website subject to the Open Government Licence, which gives the right to re-use the information subject to conditions
- issuing guidance on how to make re-use requests and complaints
- publishing our information asset register.

We received no re-use requests in 2019-20.

Daren Fitzhenry Accountable Officer

Date: 18 September 2020

Scottish Information Commissioner

Accountability Report 2019-20



ACCOUNTABILITY REPORT 2019-20

For 2019-20, the Accountability Report includes the following sections:

Parliamentary Accountability – this explains how the Commissioner is accountable to the Scottish Parliament.

Commissioner's Report – this provides information about the Commissioner and his senior management team, staff information and data incidents in 2019-20

Statement of the Accountable Officer's Responsibilities – this gives details of the duties of the Accountable Officer and how these duties have been met in 2019-20

Governance Report – this explains the systems by which the organisation is directed and controlled, sets out the governance framework and includes details on the management of risk

Remuneration and Staff Report – this includes details of the pay bandings and pension benefits of the Commissioner and the senior management team and the staff report

Parliamentary Accountability

1. The Commissioner is held to account by the Scottish Parliament (Parliament) through statutory arrangements put in place by the Freedom of Information (Scotland) Act 2002 (FOISA).
2. The Commissioner is appointed by Her Majesty the Queen, on the nomination of Parliament, and the Scottish Parliamentary Corporate Body (SPCB) determines the Commissioner's salary and the terms and conditions upon which they hold office. The SPCB approves the Commissioner's annual budget.
3. The Commissioner must send a copy of the annual accounts to the Auditor General for Scotland for auditing. The Auditor General for Scotland has appointed Deloitte LLP to carry out the external audit on their behalf.
4. For each financial year, the Commissioner's Annual Report must be laid before Parliament before 31 October.

Commissioner's Report

Background

5. Our financial statements have been prepared in accordance with paragraph 5(1) of Schedule 2 to the Freedom of Information (Scotland) Act 2002 (the FOI Act).
6. On 16 October 2017, Daren Fitzhenry took up his appointment as Commissioner, for a fixed term of six years, and is the designated Accountable Officer accountable to the Scottish Parliament for the finances of the Scottish Information Commissioner. However, as the Commissioner was unable to discharge his duties for a period of more than 4 weeks due to ill health, the SPCB formally appointed an interim Accountable Officer pending his return. Therefore, for 2019-20:

- (i) for the period 1 April 2019 – 9 February 2020 (inclusive) – the appointed Accountable Officer was Daren Fitzhenry
- (ii) for the period 10 February 2020 – 31 March 2020 (Inclusive) - the appointed Accountable Officer was Margaret Keyse

7. The Commissioner receives funding through the Scottish Parliamentary Corporate Body (SPCB) which has the power to approve the Commissioner's budget.

Senior Management Team

8. For the financial year ended 31 March 2020, the Commissioner's Senior Management Team comprised:

- Daren Fitzhenry, Scottish Information Commissioner
- Helen Gardner-Swift, Head of Corporate Services
- Margaret Keyse, Head of Enforcement
- Sarah Hutchison, Head of Policy and Information (until 31 August 2019)
- Erin Gray, Head of Policy and Information (from 27 January 2020)

Personal data related incidents

9. We have an extensive information security management framework in place to ensure that personal information is safeguarded. Training on data protection and information security is included in the induction process for all new members of staff. All members of staff received refresher training and were provided with data protection and GDPR updates.
10. There were no significant personal data related incidents in 2019-20.

Register of interests

11. Declarations of Interest for the SMT are published on the website with their biographies and updated each year. Declarations of Interest of other staff are obtained and held when required.
12. The declarations of interest can be found at www.itspublicknowledge.info/home/SICPublicationScheme/PSGuidetoInfo.aspx#class1

Provision of information to employees

13. We have adopted the principles of openness and participation in our organisation and place a high level of importance on both informing and consulting staff. We do so by routinely publishing minutes of meetings, providing open access to management papers, through oral and written briefings and by staff meetings and events. Information is only withheld where the relevant exemption(s) in the FOI or the EIRs would apply if a request were to be made for the information or where a duty of confidence is owed to a third party.

Pension costs

14. The Commissioner and his staff are eligible to participate in the Civil Service pension arrangements (Civil Service and Others Pension Scheme (CSOPS) or the Principal Civil Service Pension Scheme (PCSPS)) and for 2019-20, under these arrangements, employer's contributions were payable at one of four rates, in the range 26.6% to 27.9% of pensionable pay, based on defined salary bands. The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme. Employees can also opt for a partnership pension with a private sector pension scheme into which the Commissioner makes an employer contribution.

Audit

15. The Commissioner's financial statements are audited in accordance with paragraph 5(2) of Schedule 2 to the FOI Act by auditors appointed by the Auditor General for Scotland. Deloitte LLP have been appointed as the Commissioner's auditors for a five-year period from 2017-21 and have received no fees in relation to non-audit work.

Statement of Accountable Officer's Responsibilities

16. Under paragraph 5(1) of Schedule 2 to the FOI Act, the Scottish Information Commissioner is required to keep accounts and prepare annual financial statements in respect of each financial year, in accordance with the directions of the Scottish Ministers.
17. The financial statements are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Scottish Information Commissioner and of the net resource outturn, application of resources, changes in taxpayers' equity and cash flows for the financial year.
18. In preparing the financial statements, the Accountable Officer is required to comply with the requirements of the Financial Reporting Manual (FReM) and in particular to:
 - (i) observe the Accounts Direction including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
 - (ii) make judgements and estimates on a reasonable basis
 - (iii) state whether applicable accounting standards, as set out in the FReM, have been followed, and disclose and explain any material departures in the financial statements
 - (iv) prepare the financial statements on a going concern basis.
19. The SPCB has appointed me as Accountable Officer. The responsibilities of the Accountable Officer (including responsibility for the propriety and regularity of the public finances) for keeping proper records and for safeguarding assets, are set in the Memorandum to the Accountable Officer of the Scottish Information Commissioner which was provided to me on my appointment. As Accountable Officer, I confirm the Annual Report and Financial Statements are, as a whole, fair, balanced and understandable and, also, that I am

personally responsible for these documents and the judgements required in reaching that conclusion.

Disclosure of information to auditors

20. As Accountable Officer, as far as I am aware, there is no relevant audit information of which the auditors are unaware, and I have taken all reasonable steps that ought to have been taken to make myself aware of any relevant information and to establish that the auditors are aware of that information.

Governance Report

Governance Framework: Scheme of Control

21. As Accountable Officer, I am responsible for maintaining a sound system of governance. Governance systems must ensure appropriate levels of internal control and support the achievement of the organisation's aims and objectives, while safeguarding assets and the funds approved by the Scottish Parliamentary Corporate Body for which I am responsible.
22. A scheme of control is in place, the key features of which are:
- (i) The Commissioner holds the role of Accountable Officer.
 - (ii) The Commissioner leads a Senior Management Team (SMT) whose membership is the Commissioner and the three Heads of Department with overall responsibility for the operation and development of the organisation (Corporate Services, Enforcement and Policy & Information). Each of the members of the SMT has delegated authority to make decisions as set out in the Commissioner's Scheme of Delegation.
 - (iii) The SMT has formal meetings each quarter which focus on governance reporting and meets monthly to discuss operational matters and required additional items. The agendas, minutes and papers considered at the SMT meetings are published on our website at:
www.itspublicknowledge.info/home/AboutSIC/Governance/ManagingOSIC.asp
 - (iv) Information from the agendas, minutes and papers is only withheld where the relevant exemption(s) in the FOI Act or the EIRs would apply if a request were to be made for the information.
 - (v) An Operational Plan is approved for each financial year which sets out how the Commissioner's vision and strategic aims are to be realised in that year. Progress against the plan is regularly reviewed by the SMT which enables the monitoring of outcomes and the management of resources. The plan is laid out as a programme of actions listed under types of operational activity, with cross references to which strategic aim(s) each action supports and the Heads of Department are accountable for their identified actions. The actions listed are a mixture of "business as usual" and one-off projects. Day-to-day operational management is the responsibility of individual Heads of Department, their deputies and/or managers and their teams.

- (vi) External scrutiny is provided by
 - (a) external auditors appointed by the Auditor General for Scotland
 - (b) the Commissioner's Advisory Audit Board (AAB) as set out in its purpose and objectives at:
www.itspublicknowledge.info/home/AboutSIC/Governance/AdvisoryAuditBoard.aspx
 - (c) an internal audit service provided by an independent firm, when required. No internal audits were carried out in 2019-20.
 - (d) other audits carried out by external experts, for example, health and safety
- 23. The Scottish Information Commissioner has established governance arrangements. These are set out in the document "Governance Arrangements" which, together with the supporting document "Governance Reporting Arrangements", is published on the Commissioner's website at:
www.itspublicknowledge.info/home/AboutSIC/Governance/GovernanceFinance.aspx
- 24. The scheme of governance control is designed to manage rather than eliminate the risk of failure to achieve aims and objectives and, therefore, can provide only a reasonable and not an absolute assurance of effectiveness. Systems are in place and will continue to be developed to identify and evaluate risks and manage them efficiently, effectively, economically and proportionately.

Review and assessment of effectiveness

- 25. As Accountable Officer, I am responsible for reviewing the effectiveness of the scheme of control. My review is informed by:
 - (i) reports and comments made by the external auditors
 - (ii) the work of the SMT
 - (iii) the strategic direction of the organisation
 - (iv) the advice of the AAB in relation to the Commissioner's risk and internal control measures.
- 26. In 2015-16 an internal audit of the corporate governance arrangements was carried out by an independent firm of auditors. Their report found that the control environment over corporate governance and risk management arrangements is robust.
- 27. Compliance with generally accepted best practice principles and relevant guidance on corporate governance has been assessed using an internal control checklist. The checklist is based on that provided within the Scottish Public Finance Manual and a proportionate approach has been adopted, reflecting the relatively small size and modest structure of the Commissioner's office whilst recognising the wide impact of the Commissioner's duties.
- 28. Completion of the internal control checklist and the report to the SMT on the compliance with governance reporting arrangements confirmed that effective controls and systems are in place.

Management of risk

29. There is a Risk Management Policy, which is reviewed annually to ensure that it remains appropriate and effective. A Strategic Risk Register (SRR) is agreed for each financial year and is reviewed and updated by the SMT on a quarterly basis. A comprehensive Operational Risk Register (ORR) is also agreed for each financial year and is reviewed and updated by the SMT every two months. The Performance Report explains the key risks considered by the SMT in 2019-20 – see pages 8 – 9.
30. The management of risk provides an ongoing system which identifies key risks and evaluates their potential impact on the achievement of strategic and operational objectives and the control measures in place or needed either to eliminate or mitigate the impact and/or reduce the likelihood of occurrence. The evaluation of risk involves assessing its nature and extent so that effective and affordable control measures can be implemented.

Review of effectiveness of internal control and risk management

31. The systems of internal control are designed to evaluate the nature and extent of any risks and to manage them efficiently, effectively and economically.
32. The systems are based on a framework of regular management information, administrative procedures and a system of delegation and include an annual budget approved by the SMT, reviews and updates of the Scheme of Delegation, quarterly financial reports and reviews of the risk registers.
33. The systems are designed to manage rather than eliminate the risk of failure to achieve the Commissioner's policies, aims and objectives and can only provide a reasonable and not absolute measure of effectiveness.
34. The Risk Management Policy has been reviewed and considered by the AAB which confirmed that it provided the Commissioner with appropriate assurance.
35. The Risk Management Policy, the SRR and the ORR have been effective in enabling the SMT to manage the organisation's risk profile and include target risks which inform priorities when formulating the annual Operational Plan.
36. All matters requiring a formal decision by the SMT include an assessment of the impact on risk. This, combined with the SMT's active management of the SRR and ORR and the implementation of the governance arrangements, has been effective in embedding risk management in decision making and planning practices.
37. The systems have been in place for the year 2019-20 and up to the date of the approval of the annual report and accounts.
38. As Accountable Officer, I have reviewed the systems of internal control and risk management arrangements. My review has been informed by the assurance framework established with the Scottish Public Finance Manual (SPFM), and comments by the external auditors in the management letter and other reports.

Significant issues

39. During the financial year to 31 March 2020 and to the date of this statement, no significant control weaknesses or issues have arisen, and no significant failures have arisen in the expected standards for good governance, risk management and control.
40. As Accountable Officer, I authorised the Financial Statements 2019-20 for issue on 18 September 2020.

Daren Fitzhenry Accountable Officer

Date: 18 September 2020

Remuneration and Staff Report

Remuneration Report

Remuneration policy

41. The Commissioner's remuneration is determined by the SPCB. The Commissioner's salary is reviewed on an annual basis and, where appropriate, uprated in line with the Review Body's recommendations for the senior civil service pay award.
42. The SMT remuneration is determined by the Commissioner and is subject to the approval of the SPCB.
43. In determining levels of remuneration, account is taken of the need for pay to be set at a level which will ensure the recruitment, retention and motivation of staff, together with the need to ensure affordability and value for money.
44. In practice, the terms and conditions of employment (including remuneration) of the SMT are modelled on those of the SPCB.

Service contracts

45. The SMT holds appointments which are open-ended. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.
46. The members of the SMT are not classified as civil servants but pension benefits are provided through the Civil Service pension arrangements.

Remuneration (including salary) and pension entitlements

47. The following sections provide details of the remuneration and pension interests of the Commissioner and the SMT. The information relating to salary and pension entitlements, fair pay disclosures and the analysis of staff numbers and costs are subject to audit.

Name and title	Salary: full year equivalent	
	2019-20 (£)	2018-19 (£)
Daren Fitzhenry Scottish Information Commissioner	76,258	74,836

Single total figure of remuneration

Name and title	Salary: full year equivalent		Pension benefits accrued during the year ³		Total	
	2019-20 £'000	2018-19 £'000	2019-20 £'000	2018-19 £'000	2019-20 £'000	2018-19 £'000
Daren Fitzhenry Scottish Information Commissioner	75-80	70-75	30	29	105-110	100-105
Margaret Keyse	65-70	65-70	30	15	95-100	80-85

³ The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (contributions made by the individual). The real increases exclude increases due to inflation or any increase or decrease due to a transfer of pension rights.

Head of Enforcement						
Sarah Hutchison (until 31/08/19) Head of Policy & Information	65-70	65-70	18	21	85-90	85-90
Helen Gardner-Swift Head of Corporate Services	60-65	55-60	25	22	85-90	75-80
Erin Gray (from 27/01/20) Head of Policy and Information	50-55	-	4	-	55-60	-

Fair pay disclosure

48. Reporting bodies are required to disclose the relationship between the remuneration of the highest paid senior member of staff in their organisation and the median remuneration of the organisation's workforce:

	2019-20	2018-19
Highest paid staff member (the Commissioner). Salary band £'000:	75-80	70-75
Median total remuneration (£)	43,031	41,777
Salary multiple	1.8	1.7

49. In 2019-20 no employee received remuneration in excess of the Commissioner. Remuneration ranged from £15-20K(gross p.a.) to banded remuneration of £65-70K (2018-19: £15-20K(gross p.a.) to banded remuneration of £65-70K).

50. No benefits in kind were paid in either 2019 -20 or 2018-19.

51. No bonus payments were made in either 2019-20 or 2018-19.

Pension benefits

52.

	Total accrued pension at pension age as at 31 March 2020	Real increase in pension at pension age	CETV at 31 March 2020	CETV at 31 March 2019	Real increase in CETV as funded by employer
	£'000	£'000	£'000	£'000	£'000
Daren Fitzhenry Scottish Information Commissioner	0-5	0-2.5	51	29	15
Margaret Keyse Head of Enforcement	30-35	0-2.5	514	473	17
Sarah Hutchison (until 31/08/19) Head of Policy and Information	25-30	0-2.5	607	583	18
Helen Gardner-Swift Head of Corporate Services	0-5	0-2.5	54	33	15
Erin Gray (from 27/01/2020) Head of Policy and Information	0-5	0-2.5	2	0	1

53. All the above are members of the Civil Service and Others Pension Scheme (CSOPS) or the Principal Civil Service Pension Scheme (PCSPS). Under these Schemes there is no automatic lump sum on retirement.
54. The CSOPS and PCSPS are still assessing the impact of the McCloud judgement in relation to changes to benefits in 2015. The benefits and related CETVs disclosed do not allow for any potential future adjustments that may arise from this judgement. During the year, the Government announced that public sector pension schemes will be required to provide indexation on the Guaranteed Minimum Pension element of the pension. The CSOPS and PCSPS has updated the methodology used to calculate CETV values as at 31 March 2020. The impact of the change in methodology is included within the reported real increase in CETV for the year.

The Cash Equivalent Transfer Value (CETV)

55. A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which the disclosure applies.
56. The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

The real increase in CETV

57. This reflects the increase in CETV funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

The following are covered by the audit opinion : single figure of remuneration, pension tables, fair pay disclosures, exit packages, staff costs and numbers and this information is set out in the tables on pages 46 and 47 and pages 49 and 50.

Staff Report

Health, safety and wellbeing

58. We have a good workplace culture and support the wellbeing of staff. There is a flexible working policy in place. For the year ended 31 March 2020, corporate processes regarding attendance management, conduct and performance management were followed.
59. We have relevant employment policies and an Employee Handbook in place. The review of our Employee Handbook is continuing and will be carried forward into 2020-21.
60. Our Health and Safety Policy and Handbook was reviewed in 2019-20 and approved by our external advisers. Health and safety awareness and training was included in the induction plan for all new members of staff.
61. There were no reportable health and safety incidents during 2019-20.
62. There was a decrease in staff sickness absence rates in 2019-20. The total number of days lost to sickness absence in 2019-20 (per full time equivalent member of staff) was 8.45 (2018-19: 9.84), a decrease of 1.39 days when compared to the previous year.
63. An employee assistance programme continues to be provided signposting staff to wellbeing guidance and access to confidential advice.

Covid-19

64. As a result of the Covid-19 pandemic, from February 2020, business continuity measures and arrangements were considered and the Senior Management Team met regularly to discuss and agree the required actions. Regular guidance was issued to all members of staff relating to the symptoms of Covid-19, social distancing, isolation, health and safety, working arrangements and wellbeing.
65. On 17 March 2020, the SMT decided to temporarily close the office premises from 23 March 2020 and remote working arrangements (for a small team) were put in place. All members of staff were regularly updated on the temporary closure of the office premises and provided with wellbeing guidance.

Staff numbers and costs

66. Our Human Resources Strategy was reviewed in 2019-20. This strategy sets out what we aim to achieve with, and for, staff at all levels and in doing so provides a framework for the focus and setting of operational objectives and activity to develop people and talent.
67. Staff costs

	Commissioner	Senior Management Team	Staff	TOTAL	TOTAL
	2019-20	2019-20	2019-20	2019-20	2018-19
	£'000	£'000	£'000	£'000	£'000
Salary/Wages	75	174	744	993	930
ERNIC	9	21	76	106	101
Pension costs	21	47	199	267	199
TOTAL	105	242	1,019	1,366	1,230

68. Analysis by gender of the organisation as at 31 March 2020.

Category	2019-20			2018-19		
	Female	Male	Total	Female	Male	Total
Scottish Information Commissioner	0	1	1	0	1	1
Senior Managers	3	0	3	3	0	3
Other Staff	18	5	23	17	4	21
TOTAL	21	6	27	20	5	25

69. The average number of full time equivalent (FTE) persons employed by the Commissioner during the year was as follows:

	2019-20			2018-19		
	Permanent FTE No.	Temporary FTE No.	Total FTE No.	Permanent FTE No.	Temporary FTE No.	Total FTE No.
Commissioner	1	0	1	1	0	1
Senior Managers	2.6	0	2.6	3	0	3
Staff	20.2	0	20.2	18.4	0	18.4
TOTAL	23.8	0	23.8	22.4	0	22.4

Staff turnover

70.

Leaver	2
New start	4

Temporary staff

As at 31 March 2020, no member of staff was on a temporary contract of employment.

Staff relations

71. We recognise the importance of good staff relations and effective communication with staff. There are quarterly all staff meetings, regular team meetings and staff can access the agendas, papers and minutes of meetings of the SMT (information is only withheld from staff where the relevant exemption(s) in the FOI or the EIRs would apply if a request were to be made for the information or where a duty of confidence is owed to a third party).

Diversity and equality

72. We support the aims and principles of equality legislation in carrying out our operational functions and employment practices. This means we are committed to our organisation's policies and practices and to ensure that no individual is discriminated against, either directly or indirectly, unlawfully or unjustifiably because of their personal status in relation to:

- (i) age
- (ii) disability
- (iii) gender reassignment
- (iv) marital or civil partnership status

- (v) pregnancy or maternity
- (vi) race (which includes colour, nationality and ethnic or national origins)
- (vii) religion or belief
- (viii) sex
- (ix) sexual orientation.

73. In 2019-20 we provided training for all staff on equality and diversity, mental health awareness for managers and deaf awareness training for all new members of staff. Where appropriate, we have implemented reasonable adjustments to enable staff to fulfil their potential.

Daren Fitzhenry, Accountable Officer

Date: 18 September 2020

INDEPENDENT AUDITOR'S REPORT

Independent auditor's report to the Scottish Information Commissioner, the Auditor General for Scotland and the Scottish Parliament.

Report on the audit of the financial statements

Opinion on financial statements

We have audited the financial statements in the annual report and accounts of Scottish Information Commissioner for the year ended 31 March 2020 under the Freedom of Information (Scotland) Act 2002. The financial statements comprise the Statement of Comprehensive Net Expenditure Statement of Financial Position, the Statement of cash flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2019/20 Government Financial Reporting Manual (the 2019/20 FReM).

In our opinion the accompanying financial statements:

- give a true and fair view in accordance with the Freedom of Information (Scotland) Act 2002 and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2020 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2019/20 FReM; and
- have been prepared in accordance with the requirements of the Freedom of Information (Scotland) Act 2002 and directions made thereunder by the Scottish Ministers.

Basis of opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Auditor General for Scotland. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We were appointed by the Auditor General on 31 May 2016. The period of total uninterrupted appointment is four years. We are independent of the body in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern basis of accounting

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the body has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about its ability to continue to adopt the going concern

basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Risks of material misstatement

We have reported in a separate Annual Audit Report, which is available from the [Audit Scotland website](#), the most significant assessed risks of material misstatement that we identified and our conclusions thereon.

Responsibilities of the Accountable Officer for the financial statements

As explained more fully in the Statement of the Chief Executive's Responsibilities as the Accountable Officer, the Accountable Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Accountable Officer is responsible for assessing the body's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved. We therefore design and perform audit procedures which respond to the assessed risks of material misstatement due to fraud.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other information in the annual report and accounts

The Accountable Officer is responsible for the other information in the annual report and accounts. The other information comprises the information other than the financial statements, the audited part of the Remuneration and Staff Report, and our independent auditor's report. Our opinion on the financial statements does not cover the other information and we do not express any form of

assurance conclusion thereon except on matters prescribed by the Auditor General for Scotland to the extent explicitly stated later in this report.

In connection with our audit of the financial statements, our responsibility is to read all the other information in the annual report and accounts and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Report on regularity of expenditure and income

Opinion on regularity

In our opinion in all material respects the expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

Responsibilities for regularity

The Accountable Officer is responsible for ensuring the regularity of expenditure and income. We are responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

Report on other requirements

Opinions on matters prescribed by the Auditor General for Scotland

In our opinion, the audited part of the Remuneration and Staff Report has been properly prepared in accordance with the Freedom of Information (Scotland) Act 2002 and directions made thereunder by the Scottish Ministers.

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Freedom of Information (Scotland) Act 2002 and directions made thereunder by the Scottish Ministers; and
- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Freedom of Information (Scotland) Act 2002 and directions made thereunder by the Scottish Ministers.

Matters on which we are required to report by exception

We are required by the Auditor General for Scotland to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration and Staff Report are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to our responsibilities for the annual report and accounts, our conclusions on the wider scope responsibilities specified in the Code of Audit Practice are set out in our Annual Audit Report.

Use of our report

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Pat Kenny, CPFA (for and on behalf of Deloitte LLP)
110 Queen Street
Glasgow
G1 3BX
United Kingdom

Date: 18 September 2020

FINANCIAL STATEMENTS 2019-20

Financial Statements and notes

Statement of comprehensive net expenditure for the year ended 31 March 2020

	Notes	2019-20 £'000	2018-19 £'000
Income			
Other income	4	(1)	(1)
Expenditure			
Staff costs	5,6	1,366	1,230
Other administration costs	7	369	334
Depreciation and amortisation	8,9	40	55
Net administration costs		1,775	1,619
Net operating costs		1,774	1,618

All amounts relate to continuing activities.

There have been no gains or losses other than those recognised in the Statement of Comprehensive Net Expenditure above.

The accompanying notes on pages 59 to 69 form an integral part of these accounts.

Statement of Financial Position as at 31 March 2020

	Note	2019-20 £'000	2018-19 £'000
Non-current assets			
Property, plant and equipment	8	87	82
Intangible assets	9	5	17
Non-current assets		92	99
Current assets			
Trade and other receivables	10	24	24
Cash and cash equivalents	11	178	160
Current assets		202	184
Total assets		294	283
Current liabilities			
Trade and other payables	12	(65)	(51)
Current liabilities		(65)	(51)
Assets less liabilities		229	232
Taxpayers Equity			
General Fund	13	206	209
Revaluation reserve	13	23	23
Taxpayers Equity		229	232

The accompanying notes on pages 59 to 69 form an integral part of these accounts.

As Accountable Officer, I authorised the Financial Statements 2019-20 for issue on 18 September 2020.

Daren Fitzhenry Accountable Officer

Date: 18 September 2020

Statement of cash flows for the period ended 31 March 2020

	Note	2019-20 £'000	2018-19 £'000
Cash flows from operating activities			
Operating cost		(1,775)	(1,618)
Adjustments for non-cash transactions			
Depreciation and amortisation	8,9	40	55
Movements in working capital			
(Increase)/Decrease in trade and other receivables	10	0	32
Increase/(Decrease) in trade and other payables	12	14	(8)
Net cash outflow from operating activities		(1,721)	(1,539)
Cash flows from investing activities			
Bank interest received	4	1	0
Purchase of property, plant and equipment	8	(31)	(6)
Purchase of intangible assets	9	(2)	(5)
Net cash outflow from investing activities		(32)	(11)
Total cash outflows from operating and investing activities		(1,753)	(1,550)
Cash inflows from SPCB financing activities	3	1,771	1,596
Net increase in cash and cash equivalents		18	46
Cash and cash equivalents at beginning of period	11	160	114
Cash and cash equivalents at end of period	11	178	160
Net increase in cash and cash equivalents		18	46

The accompanying notes on pages 59 to 69 form an integral part of these accounts.

Statement of changes in taxpayers' equity for the year ended 31 March 2020

	General Fund		Revaluation Reserve		Total Reserves	
	2019-20 £'000	2018-19 £'000	2019-20 £'000	2018-19 £'000	2019-20 £'000	2018-19 £'000
Balance at 1 April	209	231	23	23	232	254
Net operating cost for year	(1,774)	(1,618)	0	0	(1,774)	(1,618)
Net funding	1,771	1,596	0	0	1,771	1,596
Balance at 31 March	206	209	23	23	229	232

Notes to the Financial Statements

1. Accounting policies

These financial statements have been prepared in accordance with the accounts direction issued by Scottish Ministers under Section 19(4) of the Public Finance and Accountability (Scotland) Act 2000 and also in compliance with the financial reporting framework required by the applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2019-20 Government Financial Reporting Manual (the 2019-20 FReM). Where the 2019-20 FReM permits a choice of accounting policy, the accounting policy judged to be the most appropriate to the circumstances of the Scottish Information Commissioner in order to provide a true and fair view has been selected. The particular accounting policies adopted by the Commissioner are described below. They have been applied consistently in dealing with items considered material in relation to the financial statements.

1.1. Accounting convention

These financial statements have been prepared under the historical cost convention modified to account for the revaluation of property and plant and equipment, at their value to the organisation by reference to their current costs.

1.2. Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in these Notes, the Commissioner has had to make judgements about financial transactions or those involving uncertainty about future events. The critical judgement made in the Financial Statements is that the organisation will continue as a going concern and will be appropriately funded by the Scottish Parliamentary Corporate Body (SPCB).

1.3. Critical Accounting Estimates

The Financial Statements contain estimated figures that are based on assumptions about the future or that are otherwise uncertain. These estimates relate to the value of tangible and intangible assets. Estimates are made taking account of historical experience, current trends and other relevant factors but cannot be determined with certainty. Actual results could be different from the assumptions and estimates, but are unlikely to be material.

1.4. Property, Plant and Equipment (PPE)

1.4.1. Recognition

All PPE assets will be accounted for as non-current assets.

1.4.2. Capitalisation

The minimum levels for capitalisation of a PPE asset are:

Leasehold improvements	£10,000 inclusive of irrecoverable VAT
Artwork, Fixtures, fittings and equipment and IT equipment	£500 inclusive of irrecoverable VAT

1.4.3. Depreciation

Depreciation is provided at rates calculated to write off the valuation of buildings and other PPE assets by equal instalments over their estimated useful lives which are normally in the following ranges:

Leasehold improvements	Over the remaining period of the lease
Furniture and equipment	5 years
Fixtures, fittings	5 years
IT equipment	3 years

1.4.4. Valuation

Assets other than artwork are held at depreciated historic value. Artwork is held at open market value.

1.4.5. Intangible non-current assets

Software and licences are capitalised as intangible non-current assets and amortised on a straight-line basis over the expected life of the asset (3 years).

1.5. Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual agreement as either financial assets or financial liabilities. The Commissioner has classified its financial instruments as follows:

1.5.1. Financial assets

Cash and cash equivalents, trade receivables, accrued income and amounts receivable are reported in the "current assets" category.

1.5.2. Financial liabilities

Trade payables, accruals and creditors are classified as "current liabilities".

1.6. Funding receivable

Funding received from the SPCB is credited directly to a prescribed income account in the year to which it relates.

1.7. Value Added Tax (VAT)

The Commissioner is not registered for VAT. All amounts are recorded inclusive of VAT.

1.8. Leases

The Commissioner holds no finance leases. Costs in respect of operating leases are charged to the Statement of Comprehensive Net Expenditure as they fall due.

1.9. Pension costs

The Commissioner is paid through the SPCB's payroll and is a member of the Civil Servants and Others Pension Scheme (CSOPS).

Pension benefits for the Commissioner's staff are provided through the Civil Service Pension arrangements and a partnership pension with a private sector pension scheme.

Civil Service pension arrangements

The Civil Service Pension schemes are unfunded multi-employer defined benefit schemes. The Commissioner is unable to identify its share of the underlying assets and liabilities and therefore, pension assets and liabilities have not been recognised on the Statement of Financial Position. As a result, the schemes are accounted for as defined contribution plans.

From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or **alpha**, which provides benefits on a career average basis with a normal pension age equal to the member's State Pension Age (or 65 if higher). From that date, all newly appointed civil servants and the majority of those already in service joined **alpha**.

Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: 3 providing benefits on a final salary basis (**classic**, **premium** or **classic plus**) with a normal pension age of 60; and 1 providing benefits on a whole career basis (**nuvos**) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under **classic**, **premium**, **classic plus**, **nuvos** and **alpha** are increased annually in line with Pensions Increase legislation.

Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and 5 months from their normal pension age on 1 April 2012 will switch into **alpha** sometime between 1 June 2015 and 1 February 2022. All members who switch to **alpha** have their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave **alpha**. (The pension figures quoted for officials show pension earned in PCSPS or **alpha** – as appropriate. Where the official has benefits in both the PCSPS and **alpha** the figure quoted is the combined value of their benefits in the two schemes.) Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (**partnership** pension account).

Employee contributions are salary-related and range between 4.6% and 8.05% for members of **classic**, **premium**, **classic plus**, **nuvos** and **alpha**. Benefits in **classic** accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For **premium**, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike **classic**, there is no automatic lump sum. **Classic plus** is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per **classic** and benefits for service from October 2002 worked out as in **premium**. In **nuvos** a member builds up a pension based on his pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation. Benefits in **alpha** build up in a similar way to **nuvos**, except that the accrual rate is 2.32%. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

Partnership pension arrangements

The **partnership** pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee from the appointed provider - Legal &

General. The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is sixty for members of **classic**, **premium** and **classic plus**, sixty five for members of **nuvos**, and the higher of sixty five or State Pension Age for members of **alpha**. (The pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes, but note that part of that pension may be payable from different ages.)

- Further details about the Civil Service pension arrangements can be found at the website www.civilservicepensionscheme.org.uk

1.10. International Financial Reporting Standards (IFRS)

Adoption of new and revised Standards

a) Standards, amendments and interpretations effective in the current year

In the current year, the Commissioner has applied the following amendment to IFRS Standards and Interpretations that is effective for an annual period that begins on or after 1 January 2019. The adoption of this has not had any material impact on the disclosures or on the amounts reported in these financial statements:

Amendment to IFRS 9: Prepayment Features with Negative Compensation

b) Standards, amendments and interpretations early adopted this year

There are no new standards, amendments or interpretations early adopted this year.

c) Standards, amendments and interpretations issued but not adopted this year

At the date of authorisation of these financial statements, the Commissioner has not applied the following new and revised IFRS Standards that have been issued but are not yet effective:

- **IFRS 16: Leases** – HM Treasury have agreed to defer implementation until 1 April 2021
- **IFRS 17: Insurance Contracts** – applicable for periods beginning on or after 1 January 2021 which has not yet been endorsed for use in the EU.
- **Amendments to IAS 1 and IAS 8 (Definition of Material)** – applicable for periods beginning on or after 1 January 2020
- **Amendment to IAS 1 (Classification of Liabilities as Current or Non-Current)** – applicable for periods beginning on or after 1 January 2022. This has not yet been endorsed for use in the EU.

The Commissioner does not expect that the adoption of the Standards listed above will have a material impact on the financial statements in future periods, except as noted below.

IFRS 16 Leases supersedes IAS 17 Leases and is being applied by HM Treasury in the Government Financial Reporting Manual (FRoM) from 1 April 2021. IFRS 16 introduces a single lessee accounting model that results in a more faithful representation of a lessee's assets and liabilities and provides enhanced disclosures to improve transparency of reporting on capital employed.

Under IFRS 16, lessees are required to recognise assets and liabilities for leases with a term of more than 12 months, unless the underlying asset is of low value. While no standard definition of 'low value' has been mandated, the Commissioner has elected to utilise the capitalisation threshold of £5,000 to determine the assets to be disclosed. The Commissioner expects that any existing finance leases will continue to be classified as leases. All existing operating leases will fall within the scope of IFRS 16 under the 'grandfathering' rules mandated in the FRoM for the initial transition to IFRS 16. In future years new contracts and contract renegotiations will be reviewed for consideration under IFRS 16 as implicitly identified right-of-use assets. Assets recognised under IFRS 16 will be held on the Statement of Financial Position as (i) right of-use assets which represent the Commissioner's right to use the underlying leased assets; and (ii) lease liabilities which represent the obligation to make lease payments.

The bringing of leased assets onto the Statement of Financial Position will require depreciation and interest to be charged on the right-of-use asset and lease liability, respectively. Cash repayments will also be recognised in the Statement of Cash Flows, as required by IAS 7.

Due to the need to reassess lease calculations, together with uncertainty on expected leasing activity from April 2021 and beyond, a quantification of the expected impact of applying the standard in 2021/22 is currently impracticable. However, the Commissioner does not expect the implementation of this standard to have a material impact on the financial statements.

2. Prior year adjustments

No prior year adjustments have been made.

3. Performance against budget

The Commissioner is funded through the SPCB. For the financial year 2019-20 the Commissioner was allocated a funding budget of £1,796,988: the approved budget was £1,638,588 and an additional sum of £158,400 was added in respect of extra funding approved by the Scottish Government as a result of the extension of the Freedom of Information (Scotland) Act 2002 (the FOI Act) on 11 November 2019 (by way of a Section 5 Order made by the Scottish Ministers) to include Registered Social Landlords (RSLs).

	Budget		Expenditure		Variance	
	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19
	£'000	£'000	£'000	£'000	£'000	£'000
Net operating costs	1,763	1,638	1,774	1,618	(11)	20
Capital expenditure	34	15	33	11	1	4
Total expenditure	1,797	1,653	1,807	1,629	(10)	24

Accruals adjustments

Non-cash items	-	(55)	(40)	(55)	40	0
Working capital (including cash)	-	-	4	22	(4)	(22)
Cash funding from the SPCB	1,797	1,598	1,771	1,596	26	2

4. Income from all sources

	2019-20	2018-19
	£'000	£'000
Recovery of court costs	0	0
Miscellaneous income	0	1
Bank interest received	1	0
Total	1	1

Any income that is received is credited to the Statement of Comprehensive Net Expenditure.

It is unusual for us to receive income but, where possible, we seek to recover court costs and any court costs received are treated as income.

5. Staff costs

	Total	Commissioner	Senior Management Team	Staff	Total
	2019-20	2019-20	2019-20	2019-20	2018-19
	£'000	£'000	£'000	£'000	£'000
Salaries / Wages	993	75	174	744	930
ERNIC	106	9	21	76	101
Pension Costs	267	21	47	199	199
Total	1,366	105	242	1,019	1,230

Salaries **include** basic salaries and are adjusted for accrued holiday pay. They do not include employee National Insurance or pensions contributions.

6. Pension costs

The details of the pension costs are set out in the table shown in Note 5.

For 2019-20, employer's contributions were payable to the Civil Service and Others Pension Scheme (CSOPS) or the Principal Civil Service Pension Scheme (PCSPS) at one of four rates in the range 26.6% to 27.9% of pensionable pay, based on defined salary bands. The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme.

One employee has opted for a partnership pension with a private sector pension scheme into which the SIC made an employer contribution in 2019-20. For partnership pensions, employer contributions are age-related and range from 8% to 14.75% of pensionable pay.

There were no outstanding scheme contributions as at 31 March 2020 (2018-19: £NIL).

The expected employer contributions rates for 2020-21 are 26.6% to 27.9%.

7. Other administrative costs

	2019-20	2018-19
	£'000	£'000
Property costs	87	86
Research and promotion	26	22
Administration costs	184	168
Legal costs for court of session hearings	47	33
Travel and expenses	8	9
Audit Fees	17	16
Total	369	334

Included within Administration costs is £1,617 (2018-19: £1,617) equipment rental costs and included in property cost is £50,811 (2018-19: £50,000) in association with operating leases (see also note 14).

8. Property, plant and equipment

	Lease Improvements		Artwork		Fixtures, fittings and equipment		Information Technology		Total	
	2019- 20	2018- 19	2019- 20	2018- 19	2019- 20	2018- 19	2019- 20	2018- 19	2019- 20	2018- 19
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Cost or Valuation										
At 1 April	214	214	38	38	135	132	150	147	537	531
Additions	0	0	0	0	9	3	22	3	31	6
Revaluations	0	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0	0	0
At 31 March	214	214	38	38	144	135	172	150	568	537
Depreciation										
At 1 April	191	178	0	0	120	114	144	134	455	426
Charge for year	12	13	0	0	7	6	7	10	26	29
Disposals	0	0	0	0	0	0	0	0	0	0
At 31 March	203	191	0	0	127	120	151	144	481	455
Net book value at 31 March 2020	11	23	38	38	17	15	21	6	87	82
Net book value at 31 March 2019	23	36	38	38	15	18	6	13	82	105

The Commissioner's artwork was valued on 20 May 2018 by scotlandart.com and on 17 October 2017 by David Mach Limited, independent art dealers. The Commissioner considers the valuation to be appropriate as at 31 March 2020. The basis of valuation used was open market value and the unrealised gain was transferred to the revaluation reserve. No other assets have been revalued.

9. Intangible assets Intangible assets comprise software and licences.

	2019-20
	£'000
Cost	
As at 1 April 2019	384
Additions	2
Disposals	0
At 31 March 2020	386
Amortisation	
As at 1 April 2019	367
Charge for the year	14
Disposals	0
At 31 March 2020	381
Net book value at 31 March 2020	5
Net book value at 31 March 2019	17

10. Trade and other receivables

	2019-20	2018-19
	£'000	£'000
Amounts falling due within one year		
Prepayments and accrued income	24	24
Receivable within one year	24	24

11. Cash and cash equivalents

	2019-20	2018-19
	£'000	£'000
Balance as at 1 April 2019	160	114
Net change in cash and cash equivalent balances	18	46
Balance as at 31 March 2020	178	160
Cash held at commercial banks	178	160

Cash and cash equivalents include cash in hand and deposits held on call at two bank accounts. The funding received from the SPCB is paid into one of the accounts and moneys are transferred to the second account for the payment of invoices.

12. Trade and other payables

	2019-20	2018-19
	£'000	£'000
Amounts falling due within one year		
Trade payables	4	3
Accruals and deferred income	61	48
Total	65	51

13. Capital and reserves

13.1. General fund

	2019-20	2018-19
	£'000	£'000
As at 1 April 2019	209	231
Net expenditure for the year	(1,774)	(1,620)
Funding from the SPCB	1,771	1,596
As at 31 March 2020	206	207

13.2. Revaluation reserve

	2019-20	2018-19
	£'000	£'000
Revaluation reserve	23	23

14. Commitments under leases

Obligations under operating leases

	2019-20	2018-19
	£'000	£'000
Buildings		
Not later than one year	51	50
Later than one year and not later than 5 years	0	46
Later than 5 years	0	0
Other		
Not later than one year	0	1
Later than one year and not later than 5 years	0	0
Later than 5 years	0	0

The building lease has been renewed for a period of 20 years from 17/01/2021 at an annual rent of £54,000 p.a.

15. Capital commitments

There were no contracted capital commitments as at 31 March 2020 (2018-19: £NIL).

16 Contingent liabilities disclosed under IAS 37

There are no contingent liabilities as at 31 March 2020.

17. Related party transactions

The Commissioner receives funding from the SPCB following an annual Parliamentary budget approval process. The SPCB is regarded as a related party. Neither the Commissioner, nor any of his staff, has undertaken any material transactions with either the SPCB or the Commissioner or the office of the Commissioner during the year.

18. Post reporting year events

No event has occurred since the date of the Statement of Financial Position which materially affects the financial statements.

Covid-19 pandemic

Our priority as an organisation has been to continue to provide key services and guidance within available resource while safeguarding the health, safety and wellbeing of our members of staff.

Working remotely, we have ensured that as many of our services as possible can be provided and have been able to respond to enquiries received by email and in writing, respond to requests for information, provide updated advice on our website, investigate appeals and issue decisions.

As a regulator, our aim is to be flexible and consistent while safeguarding the transparency, quality and integrity of the work we do. We are reviewing our work programme to ensure it is relevant in these changing times and, looking forward, this may impact on how we carry out our regulatory work.

Further information on the impact of the Covid-19 pandemic is set out on pages 8 and 9 of the Performance Report.

19. Financial instruments

Financial assets and liabilities are carried in the Statement of Financial Position at amortised cost.

Credit risk - the Commissioner receives funding on a monthly basis and restricts cash holdings to a minimum.

Liquidity risk - the Commissioner does not have any external borrowings.

Market risk - Changes in market interest rates influence the interest receivable on surplus funds invested. The Commissioner does not rely on interest receivable as its key source of income.



SCOTTISH INFORMATION COMMISSIONER

DIRECTION BY THE SCOTTISH MINISTERS

1. The Scottish Ministers, in pursuance of paragraph 5 of Schedule 2 of the Freedom of Information (Scotland) 2002, hereby give the following direction.
2. The statement of accounts for the financial year ended 31 March 2006, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FRM) which is in force for the year for which the statement of accounts are prepared.
3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.
4. This direction shall be reproduced as an appendix to the statement of accounts. The direction given on 20 April 2004 is hereby revoked.

Signed by the authority of the Scottish Ministers

Dated

A. J. Staffin
1 September 2006.

Scottish Information Commissioner

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Laid before the Scottish Parliament in September 2020 in pursuance of section 46 of the Freedom of Information (Scotland) Act 2002 and section 22(5) of the Public Finance and Accountability (Scotland) Act 2000.

SG laying number: SG/2020/175.