



Scottish Information
Commissioner


Scottish Information Commissioner

Annual Report and Accounts 2018/19

Improving practice, making a difference

Appeals 
increased by
10%

83,963
requests were made
to Scottish public
authorities, an
increase of 8%

64%
of our decisions were
wholly or partially
upheld in favour
of the requester 

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Commissioner's statement

Welcome to my 2018/19 Annual Report and Accounts.



When thinking about Freedom of Information (FOI) there can be a tendency to concentrate on the benefits to requesters, and the ways in which the right to information has been used to make a real difference to people. While crucially important, requesters are just one side of the coin. The openness and transparency which FOI brings to public authorities benefits them too. This can include identifying or preventing wrongdoing or poor decision-making; setting out, comparing and improving performance; improving relationships and enabling partnerships with stakeholders; and building trust with the people they serve. Improving authority practice makes a real difference to both the requester experience and the authorities themselves.

With a greater focus this year on public bodies helping to achieve the National Outcomes¹, these benefits have arguably never been more important to the authorities themselves. 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. My office also directly contributes to these outcomes in our work to increase awareness of and improve access to freedom of information. This helps enable effective contributions from young people, empowered communities and responsive public services.

This year has seen a considerable increase in FOI activity in Scotland – with numbers of requests to Scottish public authorities reaching a new high of over 83,000 (compared to over 77,000 last year) and a large increase in the number of appeals to my office (from 507 to 560 this year). Our intervention workload is also increasing, as some, but not all, authorities struggle to meet statutory time limits on responding to requests. Our interventions focus on helping authorities to fulfil their core duty of providing people with public information.

There have also been a number of important initiatives taken which further develop FOI in Scotland. I regularly attend the Steering Group of the Open Government Partnership, one such initiative which has openness at its heart. This year, five new commitments were approved in Scotland, with a clear focus on transparency and information sharing. We will continue to contribute to this process as it develops over the next two years.

“

Improving authority practice makes a real difference to both the requester experience and the authorities themselves

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The Scottish Ministers laid a section 5 Order before the Scottish Parliament, finally bringing Registered Social Landlords (RSLs) within the ambit of the Freedom of Information (Scotland) Act 2002 (the FOI Act). We have been actively engaging with over 150 RSLs and their membership groups to help prepare them for the coming into force of the Order in November 2019. We will continue to do so with a training programme, guidance and resource documents.

Following the start of our major Level 3 intervention into the Scottish Government's FOI performance last year, our assessment phase has concluded, culminating in a detailed report setting out our findings. The Scottish Government accepted our recommendations in full and we have agreed an action plan, which is now being implemented. We continue to monitor progress and will report on this annually.

These resource intensive work streams have come at a time of increasing numbers of appeals to my office causing pressure on our limited resources and impacting our turn-around times. To address this, we have obtained some additional resource for our new RSL workload and started streamlining our internal processes and building in extra capacity at pinch points. Resource availability will, however, continue to be a challenge to us continuing to do all we would wish.

Looking to the future, following my evidence to Parliament, the Public Audit and Post-legislative Scrutiny Committee has agreed to scrutinise Scotland's FOI Act. Seventeen years after it was passed, this is a wonderful opportunity to update the legislation to reflect modern society. Our challenge is to ensure it remains relevant and valuable for both sides of the coin – for requesters and authorities. I hope others will contribute to this initiative as we move forward.

Daren Fitzhenry
Scottish Information Commissioner

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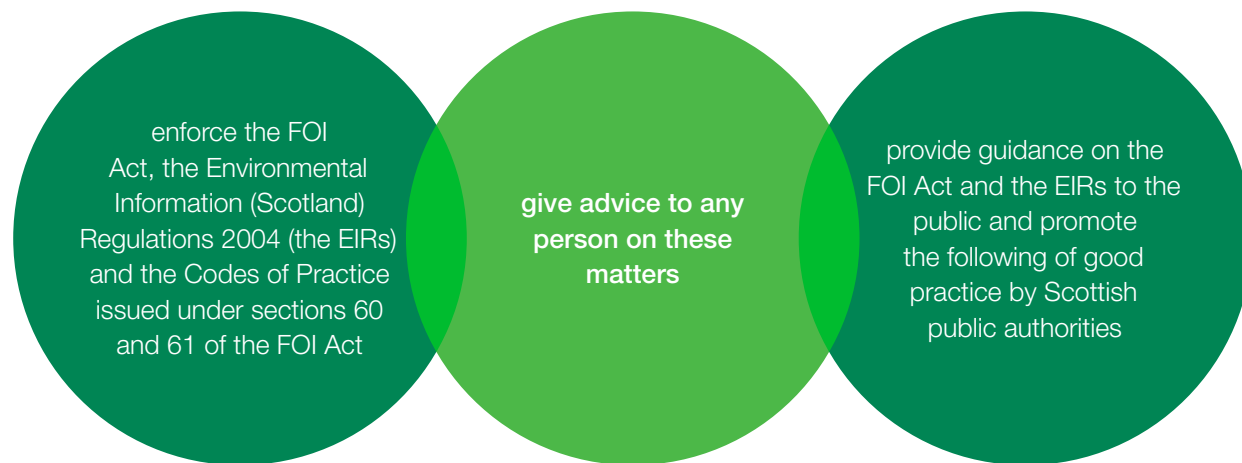
We have been actively engaging with over 150 Registered Social Landlords and their membership groups to help prepare them

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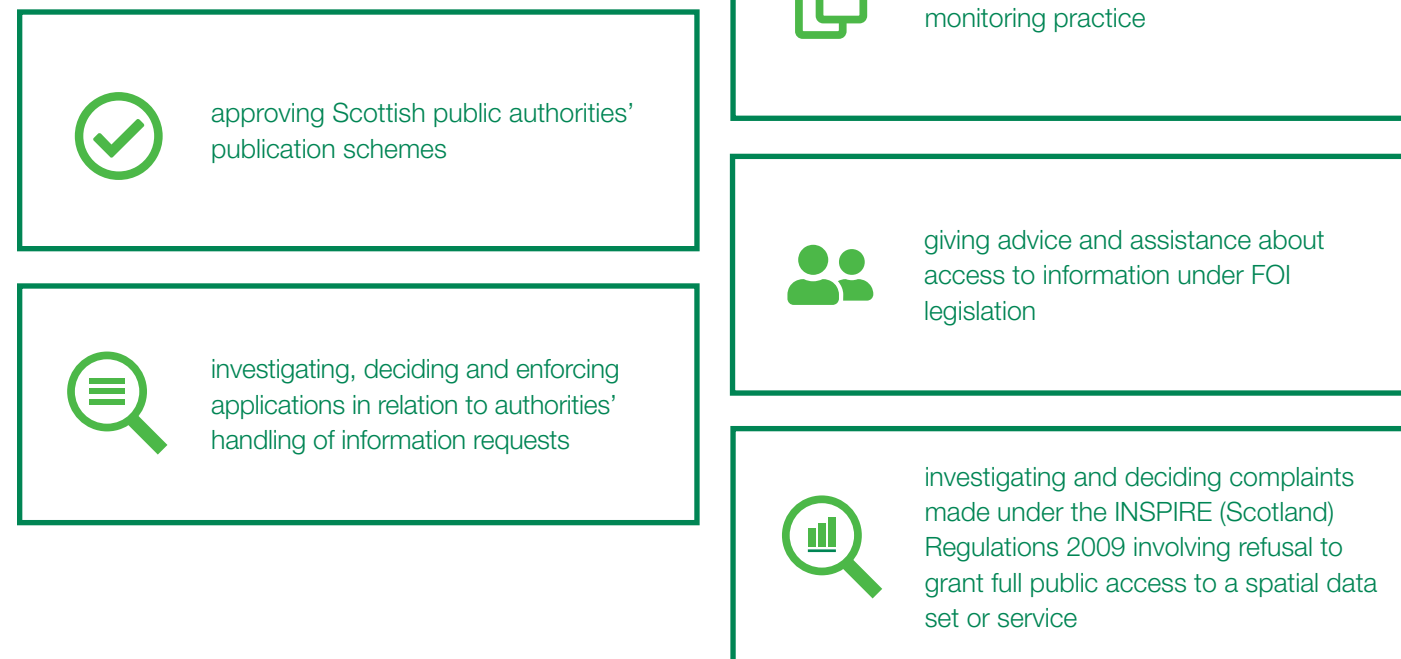
Overview

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 as set out in Parts 3 and 4 of the Freedom of Information (Scotland) Act 2002 (FOISA, or the FOI Act) are to:



The Commissioner's statutory functions include:



Organisational structure

The Scottish Information Commissioner has a team of 24 people based in St Andrews, Fife. The Senior Management Team (SMT) is led by the Commissioner and is made up of the Commissioner and the Heads of three departments:



 www.itspublicknowledge.info/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 is published as part of the Annual Report and Accounts 2018/19. In summary, for the year ended 31 March 2019:

- net operating costs totalled **£1,618,000** (2017/18 £1,553,000) – including non-cash transactions totalling **£55,000** (2017/18 £70,000)
 - capital expenditure totalled **£11,000** (2017/18 £25,000)
 - total net expenditure amounted to **£1,629,000** (2017/18 £1,578,000).
- Cash funding from the SPCB of **£1,596,000** (2017/18 £1,567,000) was within the agreed cash budget for the financial year of **£1,598,000** (2017/18 £1,643,000). We met our target of achieving no more than a 5% variance in spend against budget.

 www.itspublicknowledge.info/financialperformance

Objectives and strategies

The Strategic Plan sets out how the Commissioner proposes to perform his functions during 2016-2020.

 www.itspublicknowledge.info/strategicplan

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 number and complexity of appeals processed each operational year is demand driven and is outwith the control of the Commissioner. The Performance and Quality Framework (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. This Annual Report provides commentary on our performance against targets and Key Performance Indicators (KPIs) for 2018/19.

The P&QF is also supported by internal systems to ensure we can identify and monitor how performance contributes to organisational outputs. The increased number of appeals in

2018/19 was identified as having an adverse impact on our performance targets. The risk was managed by reviewing performance regularly, allocating and developing resource at pinch points and carrying out a review with key personnel to streamline processes.

 www.itspublicknowledge.info/performanceframework



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

Key issues and risks

Risk is actively managed through an appropriate and proportionate framework which assesses and monitors our risk profile, provides assurance on the effectiveness of risk management, enables us to take informed decisions and ensures we have robust corporate governance. In 2018/19 we identified eight strategic risks 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 potential 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:
 - a. 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 funding to cover the additional work relating to bringing RSLs and many of their subsidiaries under FOI law.
 - b. we also recognise that certain work carried out by the Commissioner, such as interventions, does not have specific allocated funding or personnel and is provided within available resource.

- the potential impact of the UK's decision to leave the EU may result in challenges to the economy and public sector funding and changes in legislation:
 - a. we managed this risk by monitoring developments, actively engaging with the SPCB, the Scottish Government and the Information Commissioner's Office and providing input into areas where potential changes to legislation may be required. If we have insufficient resources this could have an impact on our ability to meet KPIs and performance targets.
 - b. we anticipate the direct impact on us will be minimal in terms of workforce and funding but, given the uncertainties involved, the risk level remains high.

Operational risk is also monitored and reviewed regularly by the Senior Management Team. We recognise that digital technologies are important in providing our service and have addressed the increasing risks associated with cyber security by undertaking an additional programme of work which included achieving Cyber Essentials Plus accreditation. We will be continuing improvements in 2019/20 to ensure that we operate in an efficient and secure IT environment.



Performance summary

64%
of our decisions were wholly or partially upheld in favour of the requester 

We carried out **251** interventions, 17 more than last year. Most were at Level 1


80 (33%) 
of our Level 1 interventions were about compliance with timescales

The average closure time of all appeals was **3.10** months 

The EIRs accounted for **21%** of our decisions

Of all the compliments we received, **40%** were about our response to enquiries

Appeals 
increased by **10%**

75%
of appeals to us came from members of the public 

Almost **2/3** of appeals were about local or central government


At **32.6** tonnes of CO2e, we were below our target of 40.5 tonnes

We published **34** 
editions of the Decisions Round-Up

We held workshops with Registered Social Landlords, the Scottish Youth Parliament, a local Hard of Hearing Group, and with journalists and media students


39%
of all appeals were made via the online appeal portal 

26%
of valid appeals were about an authority's failure to respond

71%
of cases were closed within 4 months

The Commissioner gave evidence to the Scottish Parliament on **reforming the FOI Act**

We consulted on and published our **BSL Action Plan 2018-2023**

We created a series of short animated videos explaining FOI for **social media users** 

Performance analysis

Interventions

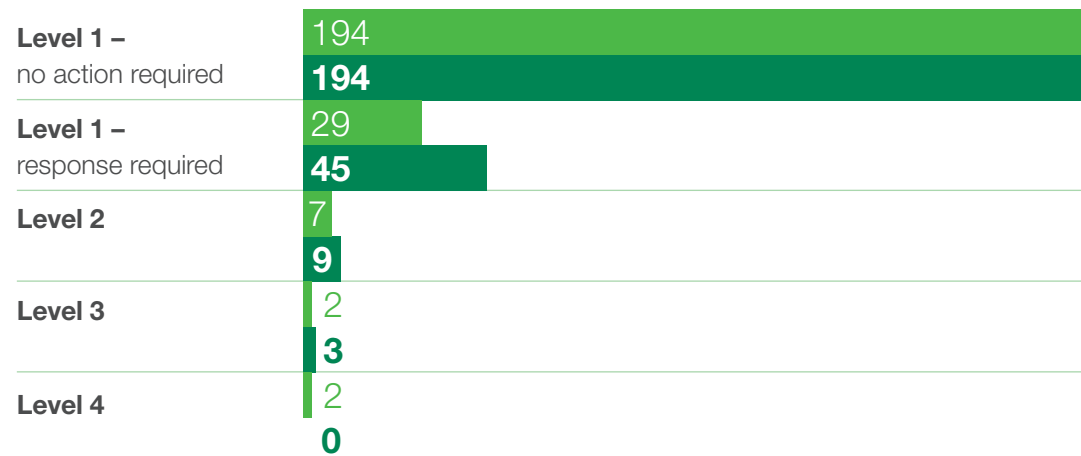
The Commissioner carries out interventions in cases where an authority's practice is, or may be, in breach of FOI law or falling short of Government good practice guidance.

Intervention levels

Level	Issue	Action
1	Minor failure to follow good practice	Staff alert the authority to the issue and may propose remedial action
2	Recurring practice failure	Senior staff raise the issue with the authority and propose remedial action
3	Serious systemic practice failure	The authority is required to put in place an action plan to address the failure
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

- 2017/18
- 2018/19



Level 2 interventions

Ongoing from 2017/18:

- NHS Tayside (compliance with timescales)
- Scottish Further and Higher Education Funding Council (compliance with timescales)
- Scottish Government (compliance with timescales)
- City of Edinburgh Council (searches / records management)

New:

- Bachlaw Learning Centre (publication scheme)
- Starley Hall School (publication scheme)
- Comhairle nan Eilean Siar (publication scheme)
- Scottish Centre for Children with Motor Impairments (publication scheme)
- Brunton Theatre Trust (publication scheme)

Level 3 interventions

Ongoing from 2017/18:

- Scottish Government (management of FOI function/culture)
- Police Scotland (searching for and locating information)

New:

- East Lothian Council (compliance with timescales)

Scottish Government

In June 2018, the Commissioner published a report into an assessment of the Scottish Government's FOI practice and performance in light of seven serious concerns raised by journalists. The report detailed the findings from statistical analysis of more than 7,000 information requests, inspection of 104 case files, observations from FOI appeals and examination of procedures. The Scottish Government accepted all seven recommendations to resolve opaque procedures for internal clearance of responses; improve case handling and recording; manage the FOI caseload and increase impartiality.

In October 2018, the Commissioner approved the Scottish Government's action plan to deliver the above outcomes by the end of 2019. The plan included significant commitments to develop new procedures, build a team of skilled and experienced case-handlers, improve case record management and reporting. During the implementation period regular contact has been maintained: monitoring progress, providing support and reviewing new procedures. At the end of this phase, a further audit will be carried out of systems and records to assess the extent to which the desired outcomes have been delivered.

Police Scotland

Police Scotland's substantial action plan to improve searching for and locating requested information was approved in 2017/18. This intervention is now in its implementation and monitoring phase, with Police Scotland providing 6-monthly progress updates.

East Lothian Council

In October 2018, the council's quarterly statistics submission indicated a high proportion of requests were not receiving a response within the statutory timescales. Each "late" response was a breach of the FOI Act and could be appealed. The council quickly responded to the intervention, initiating an action plan to resolve, among other issues, staffing levels in the FOI team.

We carried out **251** interventions, 17 more than last year. Most were at Level 1

80 (33%) of our Level 1 interventions were about compliance with timescales

Appeals

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

Appeals received

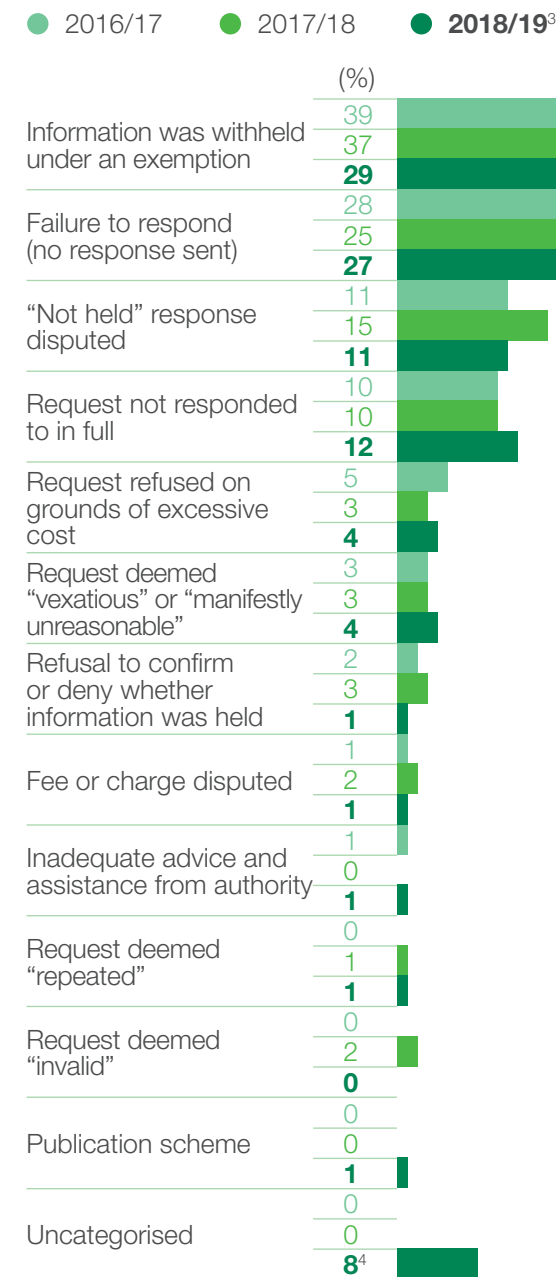


Appeals ↑
increased by
10%

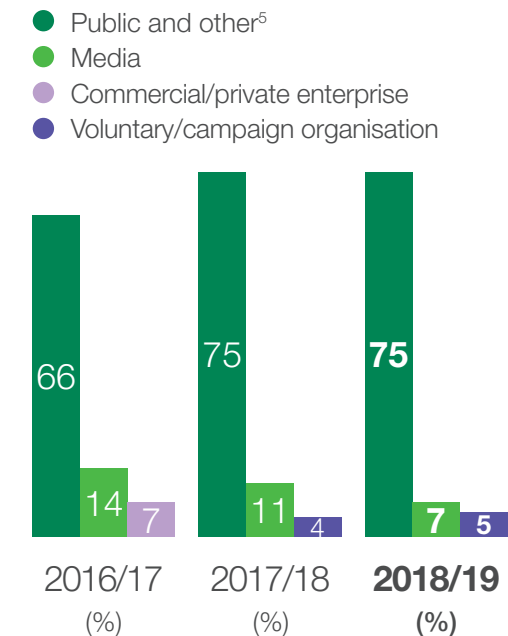
14%
of appeals
were EIRs

“Totally happy. I got exactly the information I had been hoping for when I first made my FOI request”
requester

Reasons for appeals

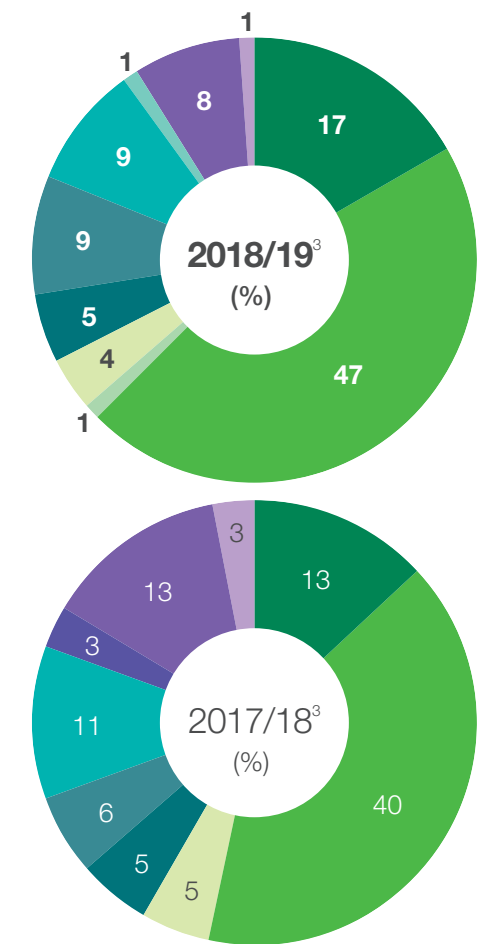


Top three applicant types



Appeals by sector

- Scottish Government and its agencies
- Local government
- Scottish Parliament
- Non-ministerial office holders
- Educational institutions
- National Health Service bodies
- Police
- Bodies designated under section 5
- Publicly-owned companies
- Other public authorities
- Bodies only subject to EIRs



² Within the total of 560 cases, 47 received at the end of the year had not yet been categorised by legislation. There were no appeals under INSPIRE.

³ Percentages are rounded to whole figures, so do not always total 100

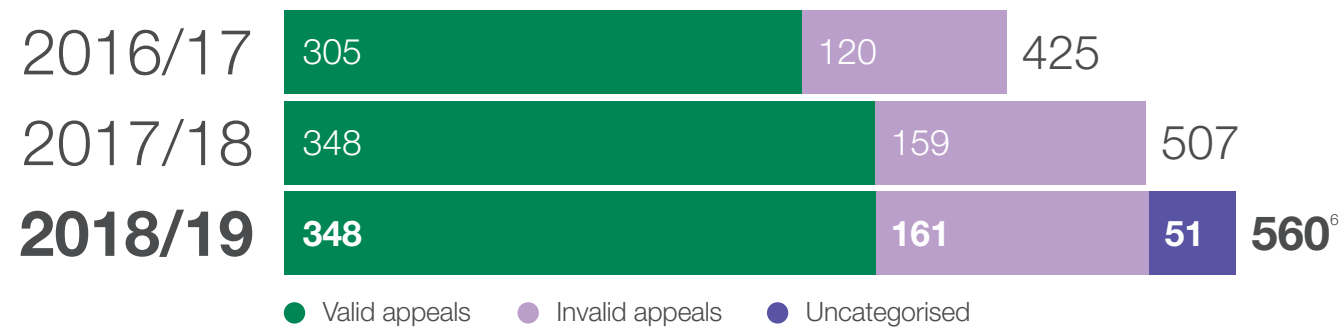
⁴ Within the total of 560 cases, 47 received at the end of the year had not yet been categorised by reason for appeal

⁵ “Public and other” represents all individual members of the public with no identified affiliation to an organisation or group

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.

Valid appeals

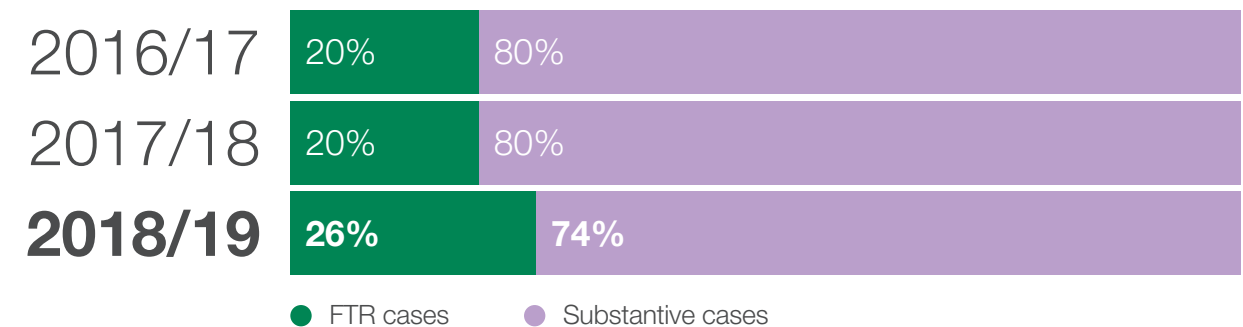


“Failure to respond” (FTR) appeals

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. 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.

2018/19 saw a notable increase in valid appeals about authorities’ failures to respond, from 20% to 26%. However, half of those appeals came from just six authorities. 33% of our Level 1 interventions have been about compliance with timescales.

Valid “FTR” and substantive appeals



62%

of all appeals were valid

“

Many thanks for [your] continued and demonstrable patience with my request/s for information and appeals etc. Especially so also for taking the time to ‘understand’ my issues

”

requester

39%

of all appeals were made via the online appeal portal

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.

www.itspublicknowledge.info/appeal

26%

of valid appeals were about an authority’s failure to respond

1/2

the valid “failure to respond” appeals came from just six authorities

80

(33%)

of our Level 1 interventions were about compliance with timescales

⁶ Within the total of 560 cases, 51 received at the end of the year had not been categorised by validity

Investigations

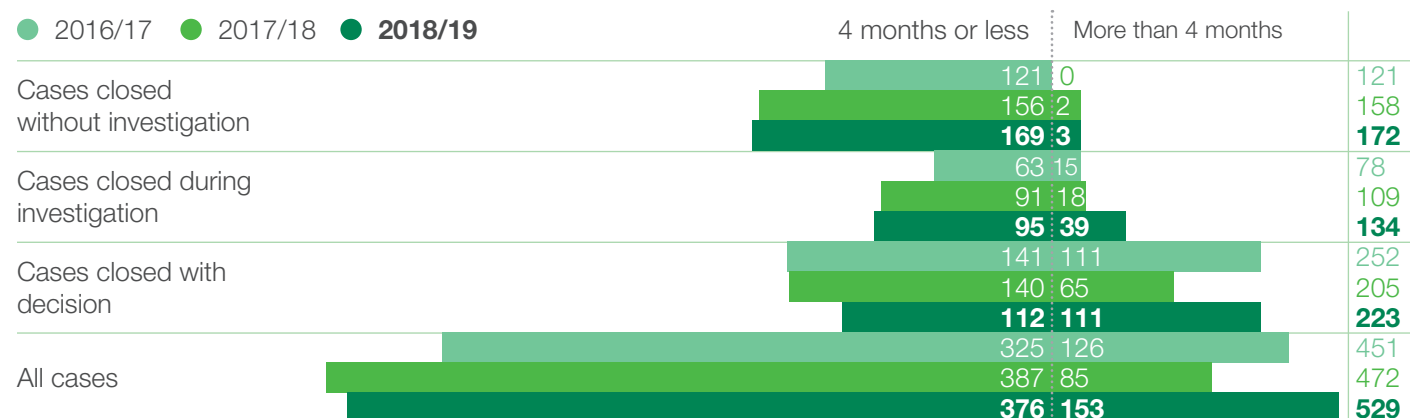
If a requester is dissatisfied with the way a Scottish public authority dealt with their request for review, they can appeal to the Commissioner, who will undertake an investigation into whether the authority complied with the law.

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 can take longer. The Act

requires a decision within four months or “within such other period as is reasonable...”. Our investigations KPIs reflect the proportion considered reasonable to close within four months. There are no specified sanctions.

 www.itspublicknowledge.info/operationalperformance



Case closure times

	Target	Performance
“Failure to respond” appeals		
1.5 months	65%	47%
4 months or less	100%	100%
Substantive appeals		
4 months or less	50%	44%
6 months or less	75%	77%
12 months or less	95%	99%
All valid appeals		
4 months or less	70%	71%
6 months or less	85%	88%
12 months or less	97%	99%

● Target exceeded ● Target met ● Target not met

71%
of cases were closed within 4 months

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.

 www.itspublicknowledge.info/enforcement

This year, only one Information Notice was issued. This was as a result of Aberdeen City Council failing to provide the Commissioner with the information he needed for an appeal. The Council supplied the information and the notice was subsequently withdrawn.

Appeals to the Courts

The Commissioner’s decisions can be appealed to the Court of Session on a point of law. This year, only one appeal was made (Decision 206/2018), the same number as in 2017/18. This relates to whether certain information about elections should be considered to be held by a local authority. The full hearing will take place on 5 November 2019.

An appeal which was made in 2017/18 was heard by the Court in December 2018. The Court agreed with the Commissioner that an information request made to the Scottish Prison Service was vexatious.

Criminal allegations

Once an information request has been made, it is a criminal offence for a public authority to alter, erase, destroy, conceal, etc. a record with the intention of preventing the information being disclosed. We have a Memorandum of Understanding with Police Scotland and the Crown Office which sets out how these cases will be investigated.

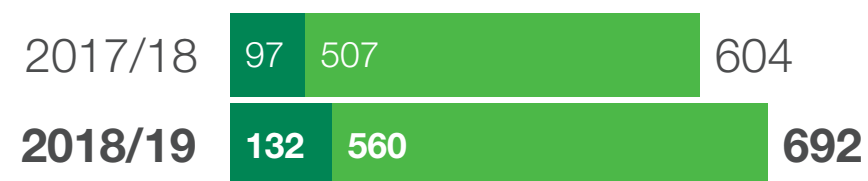
This year, we received four allegations that information had been intentionally destroyed or concealed. Two of these allegations were referred to Police Scotland for investigation.



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.**



● Brought forward from previous year ● New appeals

Reason for closure	2017/18	2018/19	2018/19 (FOISA)	2018/19 (EIRs)
Closed without investigation				
Premature or "out of time"	31	30	25	5
Withdrawn or abandoned	22	39	36	3
Resolved	1	0	0	0
Excluded – Lord Advocate or Procurator Fiscal (FOISA)	6	9	9	-
Format invalid	45	39	37	2
Body not subject to FOI	9	7	5	2
No request for review made	33	28	24	4
No request to public authority	11	18	16	2
Frivolous or vexatious	0	2	2	0
Subtotal	158	172	154	18
Closed during investigation				
Withdrawn or abandoned	11	8	8	0
Resolved	98	125	103	22
Frivolous or vexatious	0	1	1	0
Subtotal	109	134	112	22
Closed with a Decision Notice				
For authority	71	80	62	18
For requester	90	95	80	15
Partially upheld	44	48	35	13
Subtotal	205	223	177	46



● Total appeals closed ● Total appeals carried forward into next year

In 2018/19 we issued **18** more Decision Notices than last year

The EIRs accounted for **21%** of our decisions

“ Your continued help and assistance is invaluable to me in my efforts to hold officialdom to account for its numerous failings. I could not do this without the offices of the SIC ”
requester

Commissioner’s decisions

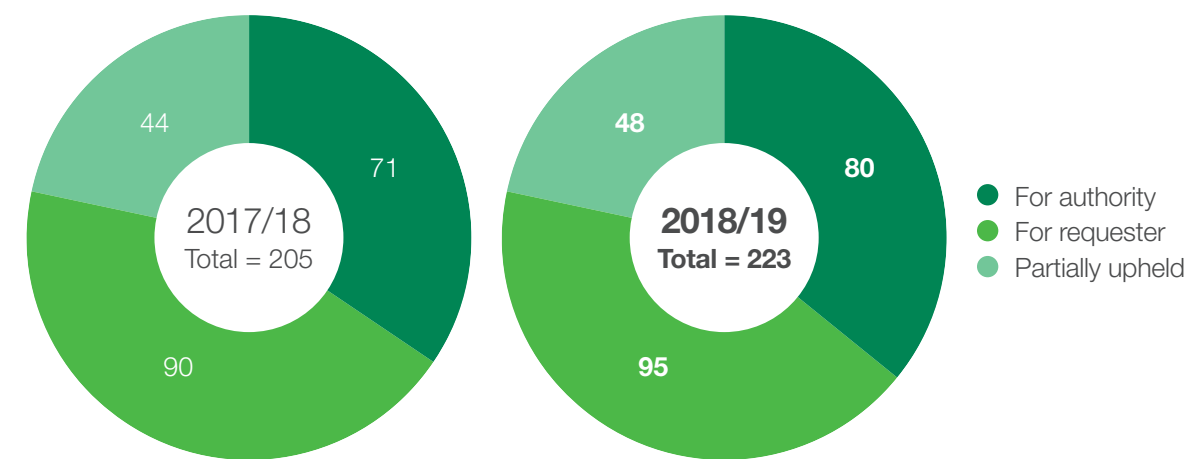
Anyone who is unhappy with an authority’s response to an information request has an enforceable right of appeal under FOI law.

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

- the proposals to site the UK Space Agency launch site in Sutherland
- the numbers of registered sex offenders living in high rise flats in Glasgow
- Aberdeen FC’s move from Pittodrie stadium
- undercover policing in Scotland
- the names of councillors in council tax arrears
- the contract for the M8, M73, M74 Motorway Improvements project.

www.itspublicknowledge.info/decisions

Appeal outcomes



64% of our decisions were wholly or partially upheld in favour of the requester

“ You certainly have some clout! You achieved in 2 days what I failed to do in 9 months ”
requester

Authorities' FOI statistics

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

	2016/17	2017/18	2018/19	% Change
Total requests	74,213	77,528	83,963	↑ 8.3%
FOI requests	66,467	68,827	75,325	↑ 9.4%
EIR requests	7,746	8,701	8,638	↓ 0.7%
EIRs as a percentage of total requests	10.4%	11.2%	10.3%	↓ 0.9 ppt
FOI cost refusals	2,453	2,321	2,295	↓ 1.1%
as a percentage of total FOI requests	3.7%	3.4%	3.0%	↓ 0.4 ppt
Vexatious, repeated or manifestly unreasonably refusals	285	379	425	↑ 12.1%
as a percentage of total requests	0.4%	0.5%	0.5%	↔
Failure to respond (to initial request)	583	601	940	↑ 56.4%
as a percentage of total requests	0.8%	0.8%	1.1%	↑ 0.3 ppt
Response: full disclosure	41,615	42,231	47,294	↑ 12%
Response: partial disclosure	13,682	14,761	15,659	↑ 6.1%
% full or partial disclosure as a percentage of total requests	75%	74%	75%	↑ 1.4 ppt
Response: information withheld	5,137	6,155	7,787	↑ 26.5%
Response: information not held	6,872	7,539	9,348	↑ 24%
Total reviews	1,816	1,650	2,297	↑ 39.2%
as a percentage of total requests	2.4%	2.1%	2.7%	↑ 0.6 ppt
Appeals to the Commissioner	425	507	560	↑ 10.5%
as a percentage of total requests	0.6%	0.7%	0.7%	↔

 www.itspublicknowledge.info/stats

83,963
requests were made to Scottish public authorities, an increase of 8%

There was a **56.4%** increase in authorities' failure to respond to requests

75% of requests to Scottish public authorities resulted in full or partial disclosure of information

Publishing information

FOI law 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.

Adoption of publication schemes

Two authorities (HEFESTIS Ltd, a publicly-owned company, and Fife Cultural Trust) notified the Commissioner of adoption of a publication scheme.

“ We found the information provided by the Scottish Information Commissioner's Office on the results of the audit of the Model Publication Scheme very informative and helpful ”
public authority

In our publication scheme audit,
94% of authorities published their Guide to Information online


Model Publication Scheme audit

We commissioned a mystery shopping exercise in 2018 to evaluate a sample of 71 authorities' compliance with their publication scheme duty. The findings showed:

 **The vast majority of authorities published their Guide to Information online** – 94% of public authorities published their Guide online and 85% had a link to their Guide on their home page

 **Many authorities did not keep their Guide to Information up to date** – Only 35% of authority Guides stated when they were last updated

Information on procurement and decision-making was not always easy to find – While 61% of authorities published a weblink to procurement information in their Guide to Information, it was often difficult to find that information

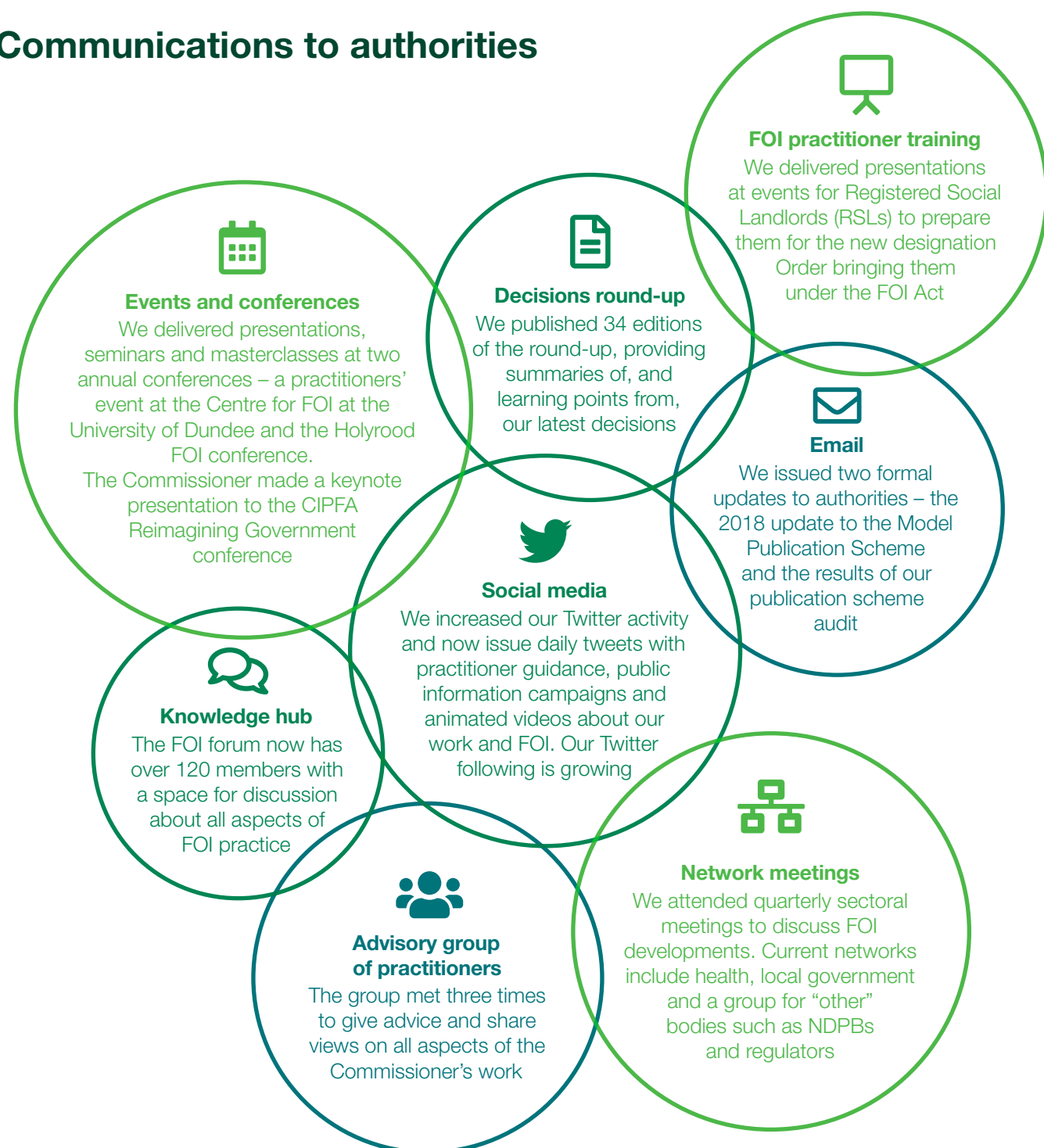
 **Most telephone and email requests were responded to positively** – 18 out of 20 emails sent received responses, 13 within a week

 www.itspublicknowledge.info/mps

Monitoring and improving authority practice

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

Communications to authorities



“ It was pretty much the biggest attendance for a long time and I think you provide just the right amount of information at this early stage ”
event organiser

Our @FOIScotland following is growing

We created a series of short animated videos explaining FOI for social media users

We published **34** editions of the Decisions Round-Up

We gave presentations to Registered Social Landlords and masterclasses at two FOI conferences

Guidance, briefings and self-assessment toolkits

We continue to review and update our briefings for FOI practitioners on our website. This year, we published and promoted our updated guidance on personal information following the introduction of the General Data Protection Regulation and the Data Protection Act 2018.

We continue to publish modules in a self-assessment toolkit to support public authorities to improve their performance.

 www.itspublicknowledge.info/briefings

 www.itspublicknowledge.info/toolkits

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 strategy sets 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.



Communications strategy measures

Measure to be achieved by 2020	Progress
A minimum of 40% of all appeals received annually to be made via the online application portal	This is on track to be delivered. In 2018/19 39% of appeals were made through the portal, compared to 26% in 2017/18
Continued reduction in failures to respond to 15% of valid appeals	26% of all valid appeals concerned failures to respond (20% in 2017/18). Interventions have been carried out with authorities on compliance with timescales and we are seeing improvements flowing from these. While we have not made progress against this target in 2018/19, our intervention work aims to drive future improvement
20% increase in the number of annual unique website page views (from 54,000 to 64,800)	In 2018/19 there were 53,156 annual unique website views, a 1% increase on 2017/18, not enough to meet our 2020 target. New activities, including case studies and website improvements, will be taken forward in the next year
20% increase in the total number of subscribers to content via our website (from 1,017 to 1,220)	The 2020 target has already been met. Subscribers to the website rose to 1,664 in 2018/19
Increase in read receipts for Commissioner emails to public authorities from 40% to 75%	We have been unable to send content to subscribers in the absence of a suitable mailing service, so only two mailings were issued, with an average read receipt of 36%. Action is being taken forward to procure a new mailing system

We plan to update the Communications Strategy and its measures of success in 2019/20 to align with a new Strategic Plan.



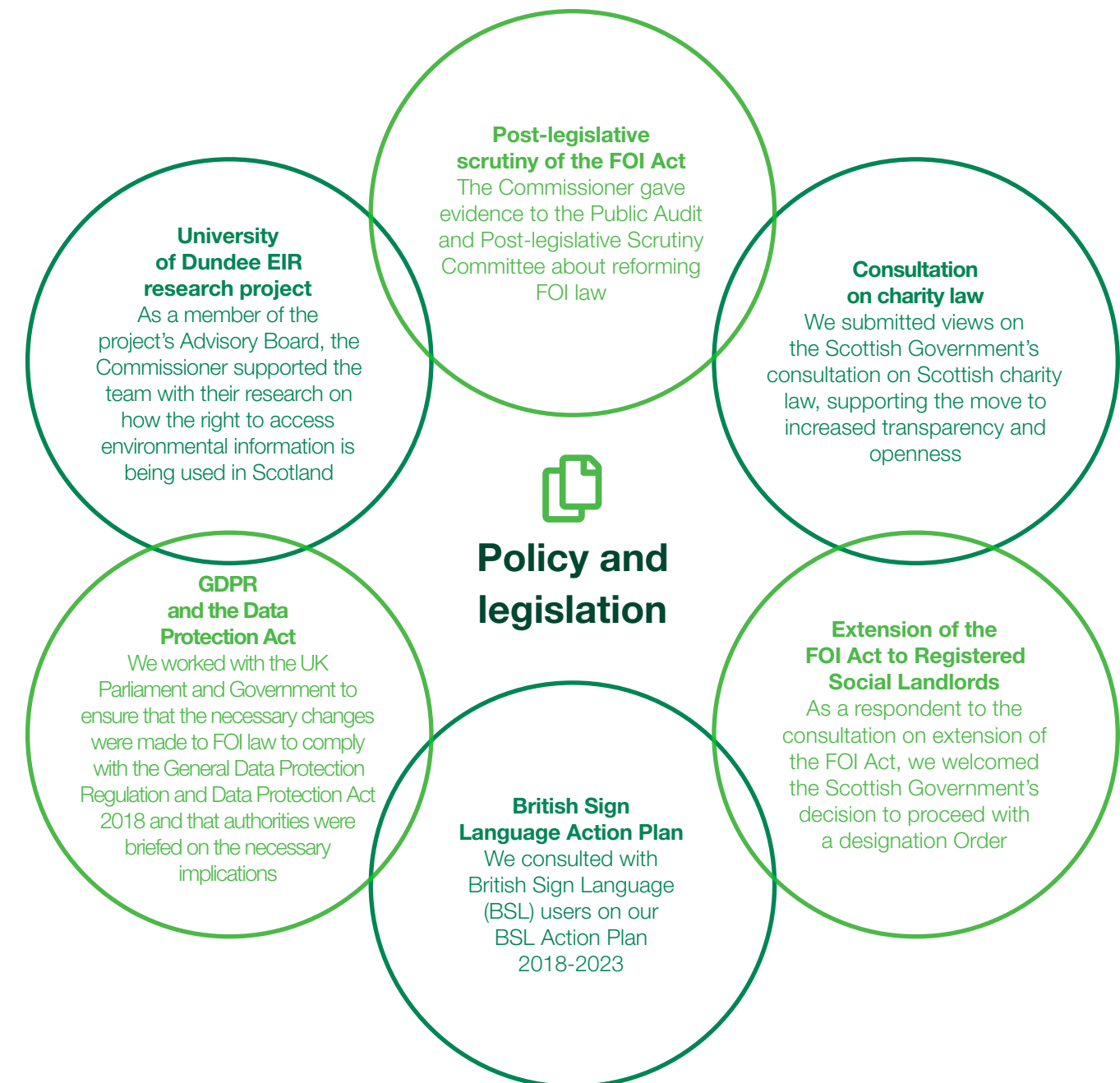
We held workshops with the Scottish Youth Parliament, a local Hard of Hearing Group, and with journalists and undergraduate media students

“ Grand, sterling service. You are the keystone foundation upon which true Open Government is based ”
Twitter user

“ You are undoubtedly very busy people...but there is no substitute for the sort of round-table discussion which your generosity with your time has enabled us to have ”
media

The Commissioner gave evidence to the Scottish Parliament on reforming the FOI Act

We consulted on and published our BSL Action Plan 2018-2023



International Conference of Information Commissioners (ICIC)

The ICIC is a global forum for Information Commissioners, sharing knowledge and best practice in the field of access to public information. Our support of, and active involvement in, the ICIC contributes to our fourth strategic aim of contributing positively to Scotland being respected as a world-leader in openness, transparency, and access to information law, policy and practice.

This year, we continued to contribute as a member of the newly-formed ICIC Governance Working Group to its work in developing a governance framework for the ICIC. This resulted in the creation of a draft Charter which was the basis of the Johannesburg Charter which was adopted by the ICIC on 13 March 2019 at its conference in Johannesburg, South Africa.

The conference was attended by over 200 participants from more than 50 countries, including Information Commissioners, Ombudsmen, government, academics and civil society.

Topics considered included:

- the links between FOI and the UN Sustainable Development Goals
- the role of technology in strengthening public access to information
- national, regional and international trends in public access to information
- the impact of the right of access to information on vulnerable groups
- FOI as a tool to enhance accountability and transparency.

The Johannesburg Charter sets out the guiding principles, vision, mission, goals, values and governance structure of the ICIC. Looking forward, we will continue to support the work of the ICIC as a member of its first Executive Committee.

The new ICIC vision is “to be the global forum which connects member Information Commissioners in order to improve transparency and accountability to the benefit of everyone”

Information Regulator of South Africa Pansy Tlakula

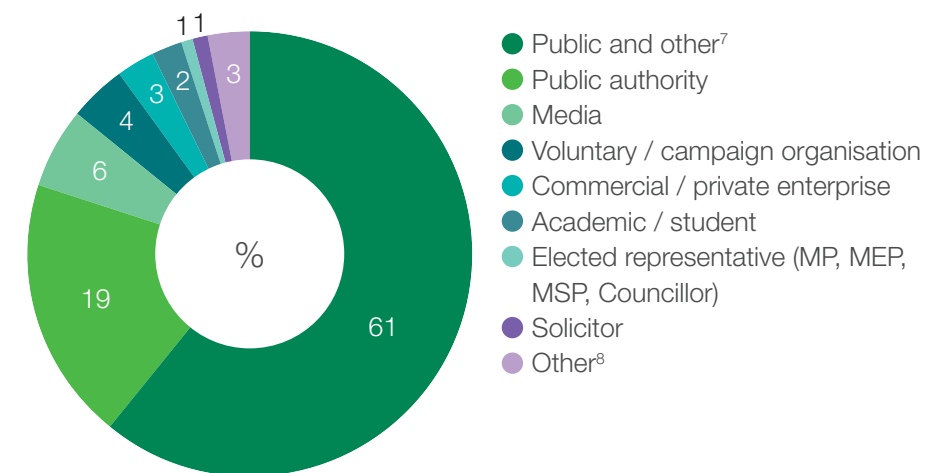
Enquiries

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 23,400 enquiries since FOI was introduced in 2005.

In 2018/19 we received 1,379 enquiries, slightly fewer than in the previous year (1,573). The majority of enquiries concerned advice on making and responding to information requests, making requests for review and making appeals (804 enquiries). We also provided information on the referral of matters to the UK Information Commissioner’s Office (394 enquiries).

Type of enquirer



“ Just to offer thanks for your prompt and comprehensive response to my query. You have been beyond helpful ”
enquirer

Enquiry response times

We recognise the importance of good performance and quality in the delivery of the enquiries service.

	Target	Achieved
% answered in 5 days	95%	98%
% answered in 20 days	100%	99.8%

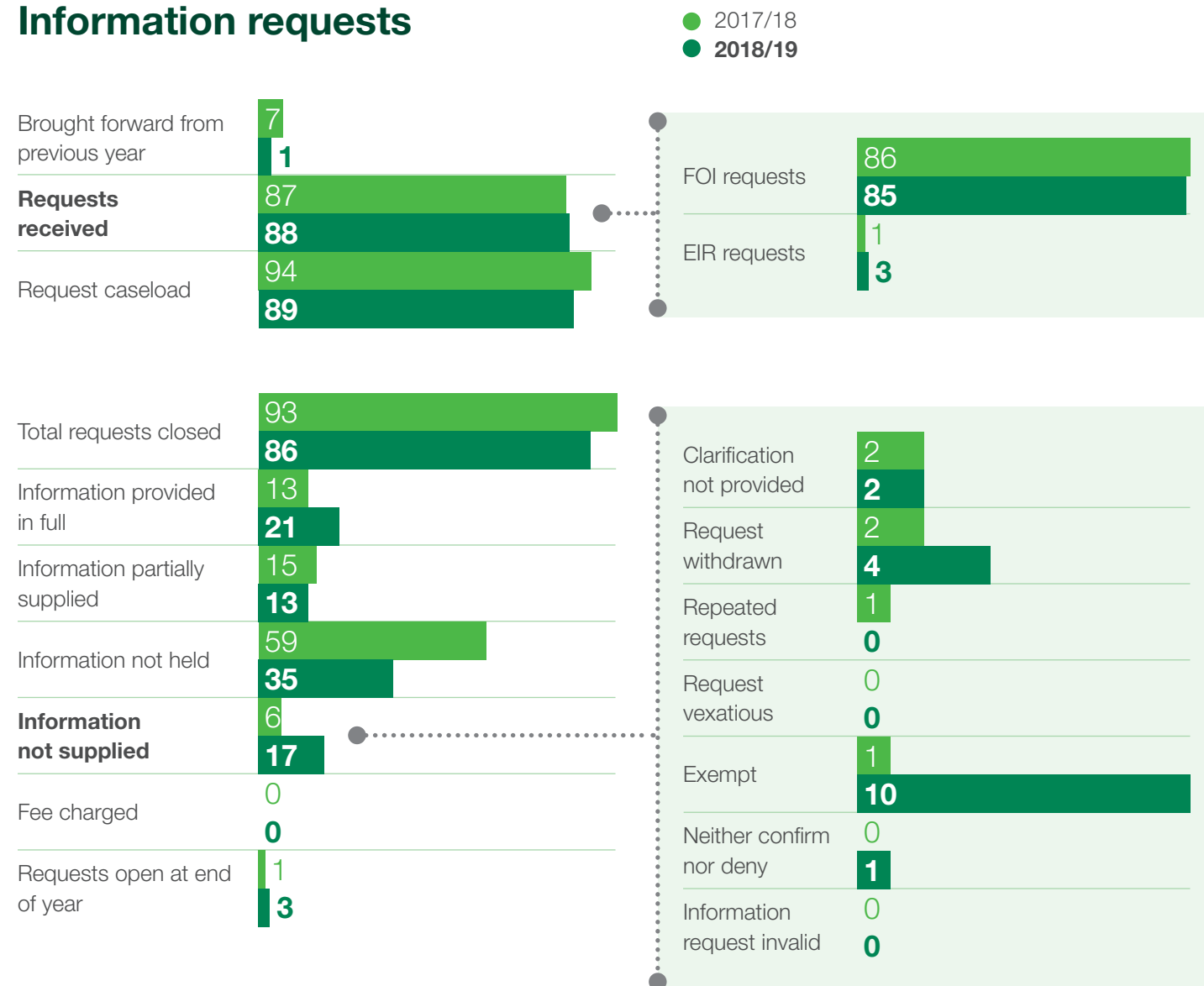
Of all the compliments we received,
40%
were about our response to enquiries

⁷ “Public and other” represents all individual members of the public with no identified affiliation to an organisation or group
⁸ “Other” includes union representatives, prisoners, other public authorities, community councillors

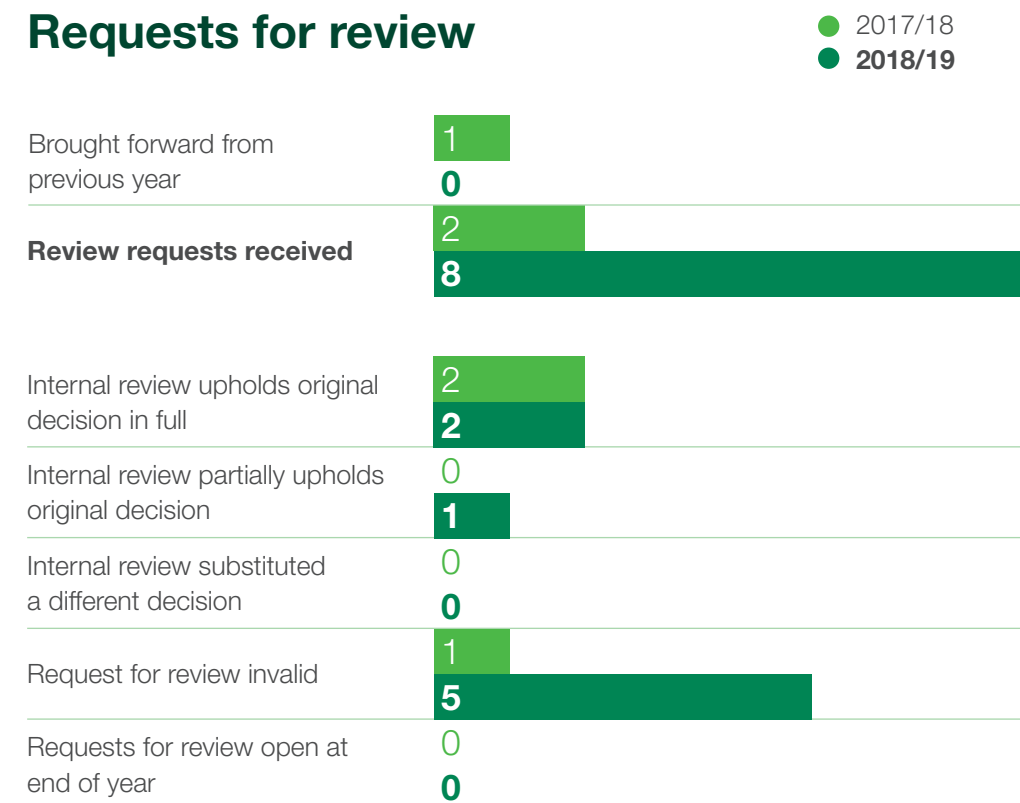
The Commissioner's FOI performance

As a Scottish public authority, we are also subject to FOI law and must respond to the requests for information we receive. In 2018/19 we received 118 information requests, requests for review and subject access requests.

Information requests



Requests for review



Targets for response times

We met two of our three targets in responding to information requests and review requests, missing the demanding five working day target by 2%.

	Target	Achieved
% requests answered in 5 days	60%	58%
% requests answered in 20 days	100%	100%
% requests for review answered in 20 days	100%	100%

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

Subject Access Requests

We are also subject to data protection law and must respond to subject access requests. In 2018/19 we received 22 subject access requests, double the number we received in 2017/18 (11).

100%
of subject access requests were answered within a calendar month

“ I cannot over emphasise my admiration of your conduct in the way my SAR has been addressed ”
enquirer

Compliments and complaints

Compliments recorded

We recorded 84 compliments and a wide range of staff have been complimented on prompt responses, good working relationships, quality of responses given and standard of work.

“ Thank you very much for taking the trouble to offer this assistance, as always, I am personally touched by the patience and kindness of the good folk at the SIC ”

“ Thanks again ... much appreciated. It's a real pleasure dealing with someone who is so knowledgeable and enthusiastic ”

“ Thank you so much for the links, this is extremely useful and definitely not something I'd have even thought of looking for to help. I really appreciate you taking the time to go over some of the basics ”

“ Thank you very much for this and for all the work that has been involved. A decision worth waiting for ... I hope it helps set a precedent across Scotland ”

“ Thanks - looks like you got this spot on ”

Complaints about our services

We received eleven complaints, four more than last year. The majority of complaints related to an aspect of our working practices. Even though the number of complaints are small, we are committed to improving our service as a result of learning from service complaints and addressing any systematic issues that may be identified.


Frontline resolution resolved four of the complaints and seven were investigated. Of these, two complaints were partially upheld and five complaints were not upheld.

	Target	Achieved
Resolved at frontline (4)	95% resolved in 5 days 100% resolved in 10 days	100% resolved in 5 days
Investigated (7)	95% resolved in 20 days 100% resolved in 40 days	100% resolved in 20 days

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.

In 2018/19, where possible, we:

 used telephone conferencing

 selected the most environmentally friendly products for cleaning

 encouraged staff to use public transport

 used white boards instead of paper and recycled

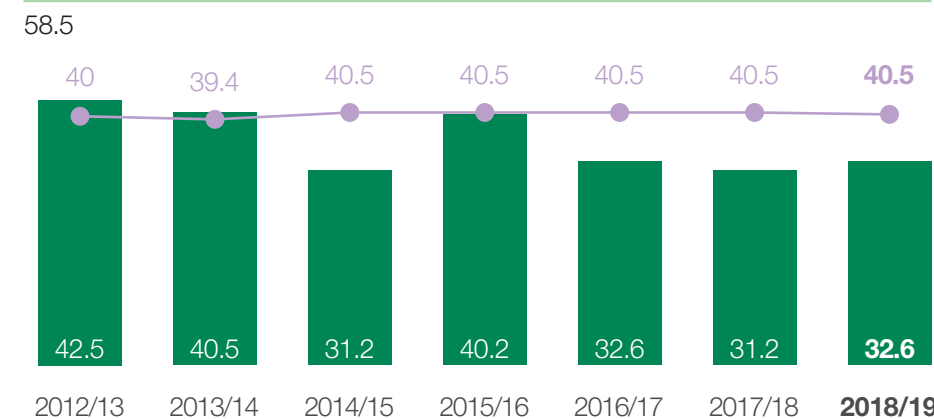
Environment

We continue to be committed to improving efficiency in how we function as an organisation and in how the office is managed. Under our Environmental Policy we aspire to improve our environmental performance and to protect the environment by reducing pollution and resource consumption and operating in a manner that supports and encourages biodiversity.

Sustainability

Achieving sustainable development is a challenge as we are a small, single site organisation. Although our primary function is to enforce and promote Scotland's FOI law, we make a direct contribution to sustainability by actively managing our carbon footprint.

Baseline – 2007/08



 At **32.6** tonnes of CO2e, we were below our target of 40.5 tonnes

● Baseline
● Actual
● Target

Operational performance

Corporate performance

Each quarter, we assessed performance against the Operational Plan 2018/19 and this enabled the on-going monitoring of outcomes and the management of resources, helping to ensure that the office functioned as efficiently and effectively as possible.

Governance framework

We have comprehensive and detailed governance arrangements in place and review these arrangements annually.

 www.itspublicknowledge.info/governance

The current Governance Reporting Arrangements include 38 reporting measures and, in 2018/19, 34 were met in full. The remaining four were partially met as the related reporting mechanisms are currently under review.

 www.itspublicknowledge.info/performanceframework

Statutory reporting

In 2018/19 we complied with our statutory reporting duties by:

- laying our Annual Report and Accounts 2017/18 before the Scottish Parliament
- publishing our report under the Prescribed Persons (Reports on Disclosures of Information) Regulations 2017

- publishing our Biodiversity Report
- 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.

 www.itspublicknowledge.info/statutoryreporting

Community, social and human rights

We are 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 information and other 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 have raised money through a range of internal and external activities for the following charities and good causes:

- Hearing Dogs for Deaf People
- Macmillan Cancer Support
- Save the Children
- Gifts for Children

Fraud and bribery

We are committed to preventing fraud and corruption 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 report all cases of fraud and bribery.

There have been no fraud or bribery cases in 2018/19 (none in 2017/18).

Payment to suppliers

We are committed to the CBI Prompt Payment Code for the payment of invoices for goods and services. The 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 receipt of the invoice.

We met our performance targets:

	Target	Achieved
Settled undisputed invoices within 10 days	95%	99.7%
Settled undisputed invoices within 30 days	100%	100%



Information and records management

The Commissioner recognises and promotes good records management. The efficient and secure management of information is an ongoing priority. During 2018/19 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. In addition to the agendas and minutes of our Senior Management Team meetings we also published 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.

 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 2018/19.

Scottish Information Commissioner

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Independent Auditor's Report	page 53-55
Financial Statements	page 56-66

Daren Fitzhenry, Accountable Officer
Date:

Accountability Report 2018-19

Corporate Governance Report

Commissioner's Report

Background

1. 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).
2. 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.
3. The Commissioner receives funding through the Scottish Parliamentary Corporate Body (SPCB) which has the power to approve the Commissioner's budget.

Senior Management Team

4. For the financial year ended 31 March 2019, 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

Personal data related incidents

5. 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 staff. All staff received refresher training and are provided with data protection and GDPR updates.
6. There were no significant personal data related incidents in 2018-19.

Register of interests

7. 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.

Provision of information to employees

8. 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 Act 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

9. 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 2018-19, under these arrangements, employer's contributions were payable at one of four rates, in the range 20.0% to 22.1% 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

10. 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 have been appointed as the Commissioner's auditors for a period of five years covering financial years 2016-17 to 2020-21 and have received no fees in relation to non-audit work.

Accountability Report 2018-19

Corporate Governance Report

Statement of Accountable Officer's responsibilities

11. 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.

Disclosure of information to auditors

12. As Accountable Officer, as far as I am aware, there is no relevant audit information of which the auditors are unaware. 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.
13. 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.
14. In preparing the financial statements, the Accountable Officer is required to comply with the requirements of the Financial Reporting Manual (FRM) 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 FRM, have been followed, and disclose and explain any material departures in the financial statements
 - (iv) prepare the financial statements on a going concern basis.
15. The Scottish Parliamentary Corporate Body has appointed me as Accountable Officer of the Scottish Information Commissioner. 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. 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.

Accountability Report 2018-19

Governance Statement

Governance Framework: Scheme of Control

16. 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.

17. I have in place a scheme of control, 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 and 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: <http://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) they support 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: <http://www.itspublicknowledge.info/home/AboutSIC/Governance/AdvisoryAuditBoard.asp>.
- (c)** an internal audit service provided by an independent firm and in-house.

18. 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: <http://www.itspublicknowledge.info/home/AboutSIC/Governance/GovernanceFinance.aspx>

19. 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.

Accountability Report 2018-19

Governance Statement

Governance Framework: Scheme of Control (continued)

Review and assessment of effectiveness

20. 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)** reports from internal audits and reviews on the adequacy and effectiveness of the scheme of internal control
- (v)** the advice of the AAB in relation to the Commissioner's risk and internal control measures.

21. 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.

22. 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 my duties.

23. 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

24. 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 2018/19 – see pages 10 and 11.

25. 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

26. The systems of internal control are designed to evaluate the nature and extent of any risks and to manage them efficiently, effectively and economically.

27. 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.

28. 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.

29. The Risk Management Policy has been reviewed and considered by the AAB which confirmed that it provided the Commissioner with appropriate assurance.

30. 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.

Accountability Report 2018-19

Governance Statement

Governance Framework: Scheme of Control (continued)

- 31.** 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.
- 32.** The systems have been in place for the year 2018-19 and up to the date of approval of the annual report and accounts.
- 33.** 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), internal audits as set out in the Internal Audit Plan and comments by the external auditors in the management letter and other reports.

Significant issues

- 34.** During the financial year to 31 March 2019 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.
- 35.** As Accountable Officer, I authorised the Financial Statements 2018-19 for issue on 8 October 2019.

Daren Fitzhenry, Accountable Officer
Date:

Accountability Report 2018-19

Remuneration and Staff Report

Remuneration Report

Remuneration policy

- 36.** 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.
- 37.** The SMT remuneration is determined by the Commissioner and is subject to the approval of the SPCB.
- 38.** 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.
- 39.** In practice, the terms and conditions of employment (including remuneration) of the SMT are modelled on those of the SPCB.

Service contracts

- 40.** 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.
- 41.** 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

- 42.** 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 costs are subject to audit.

Salary: full year equivalent		
Name and title	2018-19 (£)	2017-18 (£)
Daren Fitzhenry Scottish Information Commissioner	74,836	74,095

Accountability Report 2018-19

Remuneration and Staff Report

Remuneration Report (continued)

Single total figure of remuneration						
Name and title	Salary: full year equivalent		Pension benefits accrued during the year ⁹		Total	
	2018-19 £'000	2017-18 £'000	2018-19 £'000	2017-18 £'000	2018-19 £'000	2017-18 £'000
Daren Fitzhenry Scottish Information Commissioner	70-75	70-75	29	13	100-105	85-90
Margaret Keyse Head of Enforcement	65-70	60-65	15	17	80-85	80-85
Sarah Hutchison Head of Policy & Information	65-70	60-65	21	8	85-90	70-75
Helen Gardner-Swift Head of Corporate Services	55-60	45-50	22	18	75-80	60-65

Fair pay disclosure

43. 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:

	2018-19	2017-18
Highest paid staff member (the Commissioner). Salary band £'000	70-75	80-85
Median total remuneration (£)	41,777	40,560
Ratio	1:7	2:0

44. In 2018-19 no employee received remuneration in excess of the Commissioner. Remuneration ranged from £17,699 (gross p.a.) to banded remuneration of £65-70K (2017-18: £16,949 (gross p.a.) to banded remuneration of £60-65K).

45. No benefits in kind were paid in either 2018-19 or 2017-18.

46. No bonus payments were made in either 2018-19 or 2017-18.

⁹ 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 (the 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.

Accountability Report 2018-19

Remuneration and Staff Report

Pension benefits

47.

	Total accrued pension at pension age as at 31 March 2019	Real increase in pension at pension age	CETV at 31 March 2019	CETV at 31 March 2018	Real increase in CETV as funded by employer
	£'000	£'000	£'000	£'000	£'000
Daren Fitzhenry Scottish Information Commissioner	0-5	0-2.5	29	8	14
Margaret Keyse Head of Enforcement	25-30	0-2.5	473	411	5
Sarah Hutchison Head of Policy and Information	25-30	0-2.5	583	510	22
Helen Gardner-Swift Head of Corporate Services	0-5	0-2.5	33	13	14

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.

48. Civil Service Pensions are still assessing the impact of the McCloud judgement in relation to changes in benefits. The benefits and related CETVs disclosed do not allow for any potential future adjustments that may arise from this judgement.

The Cash Equivalent Transfer Value (CETV)

49. 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.

50. 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

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

52. The information in the tables on pages 47, 48 and 49 and pages 50 and 51 is covered by the audit opinion.

Accountability Report 2018-19

Remuneration and Staff Report

Staff Report

Health, safety and wellbeing

- 53.** 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 2019, corporate processes regarding attendance management, conduct and performance management were followed.
- 54.** 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 2019-20.
- 55.** Our Health and Safety Policy and Handbook was reviewed in 2017-18 and approved by our external advisers. Health and safety awareness and training was included in the induction plan for all new staff.
- 56.** There were no reportable health and safety incidents during 2018-19 (None in 2017-18).
- 57.** There was an increase in staff sickness absence rates in 2018-19. The total number of days lost to sickness absence in 2018-19 (per full time equivalent member of staff) was 9.84 (2017-18: 7.32).
- 58.** An employee assistance programme continues to be provided signposting staff to wellbeing guidance and access to confidential advice.

Staff numbers and costs

- 59.** Our Human Resources Strategy was reviewed in 2018-19. 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.
- 60.** Staff costs

	Commissioner	Senior Management Team	Staff	Total	Total
	2018-19 £'000	2018-19 £'000	2018-19 £'000	2018-19 £'000	2017-18 £'000
Salary/Wages	75	185	670	930	881
Earnings Related National insurance Contributions	9	23	69	101	93
Pension costs	17	42	140	199	180
Total	101	250	879	1,230	1,154

Accountability Report 2018-19

Remuneration and Staff Report

Staff Report (continued)

- 61.** Analysis by gender of the organisation as at 31 March 2019.

	2018-19			2017-18		
	Female	Male	Total	Female	Male	Total
Scottish Information Commissioner	0	1	1	0	1	1
Senior Managers (Heads of Department)	3	0	3	3	0	3
Other staff	17	4	21	12	5	17
Total	20	5	25	15	6	21

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

	2018-19			2017-18		
	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 (Heads of Department)	3	0	3	2.5	0	2.5
Other staff	18.4	0	18.4	16.5	1	17.5
Total	22.4	0	22.4	20	1	21

Staff turnover

- 63.**

Leavers	1
New starters	4

Temporary staff

As at 31 March 2019, no member of staff was on a temporary contract of employment (2017-18, 1).

Accountability Report 2018-19

Remuneration and Staff Report

Staff Report (continued)

Staff relations

64. 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 Act 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

65. 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.

66. In 2018-19 we provided deaf awareness training for staff and, where appropriate, we have implemented reasonable adjustments to enable staff to fulfil their potential.

Daren Fitzhenry, Accountable Officer

Date:

Independent Auditor's Report

Independent auditor's report to the members of 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 2019 under the Freedom of Information (Scotland) Act 2002. The financial statements comprise the Statement of Comprehensive Net Expenditure, the 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 2018/19 Government Financial Reporting Manual (the 2018/19 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 2019 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 2018/19 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 for 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 three 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 Accountable Officer Responsibilities, 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.

Independent Auditor’s Report

Report on the audit of the financial statements

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 auditor’s report thereon. 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.

Independent Auditor’s Report

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

Financial Statements 2018-19

Financial Statements and notes

Statement of comprehensive net expenditure for the year ended 31 March 2019

	Notes	2018-19 £'000	2017-18 £'000
Income			
Other income	4	(1)	(34)
Expenditure			
Staff costs	5, 6	1,230	1,154
Other administration costs	7	334	363
Depreciation and amortisation	8, 9	55	70
Net administration costs		1,619	1,587
Net operating costs		1,618	1,553

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 66 form an integral part of these accounts.

Financial Statements 2018-19

Financial Statements and notes

Statement of Financial Position as at 31 March 2019

	Notes	2018-19 £'000	2017-18 £'000
Non-current assets			
Property, plant and equipment	8	82	105
Intangible assets	9	17	38
Non-current assets		99	143
Current assets			
Trade and other receivables	10	24	56
Cash and cash equivalents	11	160	114
Current assets		184	170
Total assets		283	313
Current liabilities			
Trade and other payables	12	(51)	(59)
Current liabilities		(51)	(59)
Assets less liabilities		232	254
Taxpayers equity			
General fund	13	209	231
Revaluation reserve	13	23	23
Taxpayers equity		232	254

The accompanying notes on pages 59 to 66 form an integral part of these accounts.

As Accountable Officer, I authorised the Financial Statements 2018-19 for issue on 8 October 2019.

Daren Fitzhenry Accountable Officer

Date:

Financial Statements 2018-19

Financial Statements and notes

Statement of cash flows for the period ended 31 March 2019

	Notes	2018-19 £'000	2017-18 £'000
Cash flows from operating activities			
Net operating cost		(1,618)	(1,553)
Adjustments for non-cash transactions			
Depreciation and amortisation	8, 9	55	70
Movements in working capital			
(Increase)/Decrease in trade and other receivables	10	32	(37)
Increase/(Decrease) in trade and other payables	12	(8)	(21)
Net cash outflow from operating activities		(1,539)	(1,541)
Cash flows from investing activities			
Purchase of property, plant and equipment	8	(6)	(10)
Purchase of intangible assets	9	(5)	(15)
Net cash flow from investing activities		(11)	(25)
Total cash outflows from operating and investing activities		(1,550)	(1,566)
Cash inflows from SPCB financing activities	3	1,596	1,567
Net increase in cash and cash equivalents		46	1
Cash and cash equivalents at beginning of period	11	114	113
Cash and cash equivalents at end of period	11	160	114
Net increase in cash and cash equivalents		46	1

The accompanying notes on pages 59 to 66 form an integral part of these accounts.

Statement of changes in taxpayers' equity for the year ended March 2019

	General Fund		Revaluation Reserve		Total Reserves	
	2018-19 £'000	2017-18 £'000	2018-19 £'000	2017-18 £'000	2018-19 £'000	2017-18 £'000
Balance at 1 April	231	217	23	23	254	240
Net operating cost for the year	(1,618)	(1,553)	0	0	(1,618)	(1,553)
Net funding	1,596	1,567	0	0	1,596	1,567
Balance at 31 March	209	231	23	23	232	254

Financial Statements 2018-19

Financial Statements and notes

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 2018/19 Government Financial Reporting Manual (the 2018/19 FReM). Where the 2018/19 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 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:

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Financial Statements and notes

Notes to the Financial Statements (continued)

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 benefits 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 a defined contribution plan.

From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme (CSOPS) 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 one 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.

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 a panel of providers. The employee does not have to contribute,

Financial Statements 2018-19

Financial Statements and notes

Notes to the Financial Statements (continued)

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 60 for members of **classic**, **premium** and **classic plus**, 65 for members of **nuvos**, and the higher of 65 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)

- IFRS Financial Instruments (2014) (effective 1 January 2018)
 - o The Commissioner adopted IFRS 9 Financial Instruments for the first time in 2018-19. The Commissioner has considered this new standard and no adjustments are deemed necessary on the grounds of materiality.

- IFRS 15 Revenue from Contracts with Customers (2014)(effective 1 January 2018)
 - o The Commissioner adopted IFRS 15 Revenue from Contracts with Customers for the first time in 2018-19. The Commissioner has considered this new standard and no adjustments are deemed necessary on the grounds of materiality. SPCB funding is not impacted by IFRS 15. Outside of this income stream the Commissioner does not have any material contracts with customers.
- IFRS 16 Leases (2016) (effective 1 January 2019)
 - o IFRS 16 Leases was published by the International Accounting Standards Board in January 2016 and is applicable for accounting periods beginning on or after 1 January 2019. Her Majesty’s Treasury has delayed the implementation of IFRS 16 and is planning to adopt this for 2020/21 in the public sector. IFRS 16 will require leases to be recognised on the Statement of Financial Position as an asset which reflects the right to use the underlying asset and a liability which represents the obligation to make lease payments. At the date of authorisation of these financial statements, IFRS 16 has not been adopted for use in the public sector and has not been included in the FReM.

2. Prior year adjustments

No prior year adjustments have been made.

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Financial Statements and notes

Notes to the Financial Statements (continued)

3. Performance against budget

The Commissioner is funded through the SPCB. For the financial year 2018-19 the Commissioner was allocated a funding budget of £1,598,000.

	Budget		Expenditure		Variance	
	2018-19 £'000	2017-18 £'000	2018-19 £'000	2017-18 £'000	2018-19 £'000	2017-18 £'000
Net operating costs	1,638	1,639	1,618	1,553	20	86
Capital expenditure	15	4	11	25	4	(21)
Total expenditure	1,653	1,643	1,629	1,578	24	65

Accruals adjustments

Non-cash items	(55)	(70)	(55)	(70)	0	0
Working capital (including cash)	-	-	22	59	(22)	(59)
Cash funding from the SPCB	1,598	1,573	1,596	1,567	2	6

4. Income from all sources

	2018-19 £'000	2017-18 £'000
Recovery of court costs	0	34
Miscellaneous income	1	0
Bank interest received	0	0
Total	1	34

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.

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Notes to the Financial Statements (continued)

5. Staff costs

	Total 2018-19 £'000	Commissioner 2018-19 £'000	Senior Management Team 2018-19 £'000	Staff 2018-19 £'000	Total 2017-18 £'000
Salaries / wages	930	75	185	670	881
Earnings Related National Insurance Contributions	101	9	23	69	93
Pension costs	199	17	42	140	180
Total	1,230	101	250	879	1,154

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 2018-19 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 20.0% to 22.1% 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 2018-19. 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 2019 (2017-18: £NIL).

7. Other administrative costs

	2018-19 £'000	2017-18 £'000
Property costs	86	77
Research and promotion	22	9
Administration costs	168	190
Legal costs for court of session hearings	33	56
Travel and expenses	9	15
Audit fees	16	16
Total	334	363

Included within Administration costs is £1,617 (2017-18: £1,617) equipment rental costs and included in property costs is £50,000 (2017-18: £50,000) in association with operating leases (see also note 14).

Financial Statements 2018-19

Financial Statements and notes

Notes to the Financial Statements (continued)

8. Property, Plant and Equipment (PPE)

	Lease Improvements		Artwork		Fixtures, Fittings and Equipment		Information Technology		Total	
	2018-19 £'000	2017-18 £'000	2018-19 £'000	2017-18 £'000	2018-19 £'000	2017-18 £'000	2018-19 £'000	2017-18 £'000	2018-19 £'000	2017-18 £'000
Cost or valuation										
At 1 April	214	214	38	38	132	127	147	156	531	535
Additions	0	0	0	0	3	0	3	0	6	10
Revaluations	0	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	(14)	0	(14)
At 31 March	214	214	38	38	135	132	150	147	537	531
Depreciation										
At 1 April	178	165	0	0	114	109	134	129	426	403
Charge for year	13	13	0	0	6	5	10	19	29	37
Disposals	0	0	0	0	0	0	0	(14)	0	(14)
At 31 March	191	178	0	0	120	114	144	134	455	426
Net book value at 31 March 2019	23	36	38	38	15	18	6	13	82	105
Net book value at 31 March 2018	36	49	38	38	18	18	13	27	105	132

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 2019. 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.

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Financial Statements and notes

Notes to the Financial Statements (continued)

9. Intangible assets comprise software and licences

	2018-19 £'000
Cost	
As at 1 April 2018	379
Additions	5
Disposals	0
At 31 March 2019	384
Amortisation	
As at 1 April 2018	341
Charge for the year	26
Disposals	0
At 31 March 2019	367
Net book value at 31 March 2019	17
Net book value at 31 March 2018	38

10. Trade and other receivables

	2018-19 £'000	2017-18 £'000
Amounts falling due within one year		
Prepayments and accrued income	24	56
Receivable within one year	24	56

11. Cash and reserves

	2018-19 £'000	2017-18 £'000
Balance as at 1 April 2018	114	113
Net change in cash and cash equivalent balances	46	1
Balance as at 31 March 2019	160	114
Cash held at commercial banks	160	114

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. This arrangement will be reviewed in 2019-20.

12. Trade and other payables

	2018-19 £'000	2017-18 £'000
Amounts falling due within one year		
Trade payables	3	2
Accruals and deferred income	48	57
Total	51	59

Financial Statements 2018-19

Financial Statements and notes

Notes to the Financial Statements (continued)

13. Capital and reserves

13.1. General fund

	2018-19 £'000	2017-18 £'000
As at 1 April 2018	231	217
Net expenditure for the year	(1,620)	(1,553)
Funding from SPCB	1,596	1,567
As at March 2019	207	231

13.2. Revaluation reserve

	2018-19 £'000	2017-18 £'000
Revaluation reserve	23	23

14. Commitments under leases

Obligations under operating leases	2018-19 £'000	2017-18 £'000
Buildings		
Not later than one year	50	50
Later than one year and not later than 5 years	46	96
Later than 5 years	0	0
Other		
Not later than one year	1	2
Later than one year and not later than 5 years	0	1
Later than 5 years	0	0

15. Capital commitments

There were no contracted capital commitments as at 31 March 2019 (2017-18: £NIL).

16. Contingent liabilities disclosed under IAS 37

There are no contingent liabilities as at 31 March 2019.

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.

19. Financial instruments

Financial assets are carried in the Statement of Financial Position at amortised cost. Their fair value can be assessed by calculating the present value of the cash flows that will take place over the remaining period of the instrument, using the assumption that the fair value of trade and other receivables is taken to be the invoiced or billed amount.

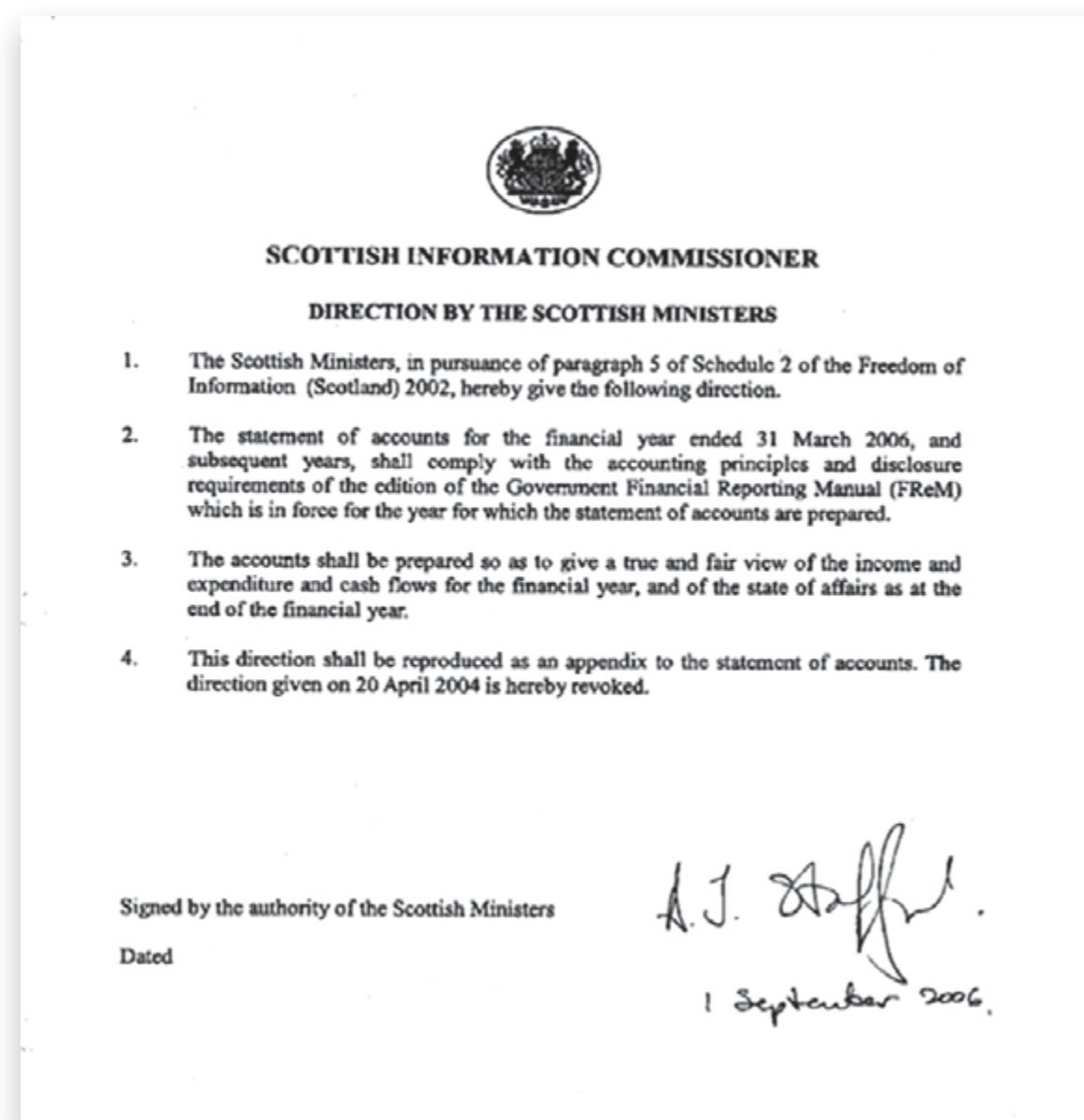
Credit risk – the Commissioner receives funding on a monthly basis and restricts cash holdings to a minimum.

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

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

Appendix 1

Accounts Direction



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