

**CORRESPONDENCE FROM THE PUBLIC AUDIT COMMITTEE TO THE
SCOTTISH CHARITY REGULATOR (OSCR), DATED 19 MAY 2015**

**AUDITOR GENERAL FOR SCOTLAND (AGS) SECTION 23 REPORT
“[SCOTLAND'S COLLEGES 2015](#)”**

The Public Committee took oral evidence from the Auditor General for Scotland on her report entitled Scotland's colleges 2015 at its meeting on 29 April 2015. The Official Report of this meeting is available [here](#).

At this meeting, the Committee agreed to write to OSCR to clarify the audit arrangements for those Arm's Length Foundations (ALFs) that have been set up to protect colleges' financial reserves as a result of the reclassification of colleges as public bodies. The Committee understands that ALFs are required to prepare and submit audited annual accounts to OSCR, and that Audit Scotland does not scrutinise the transfer of funding from ALFs to organisations outwith the public sector.

We would therefore seek information from you on what role, if any, OSCR has in scrutinising the audited accounts, and operation of ALFs to ensure that they act within the remit of their articles of association. It would also be helpful if you could comment on what information regarding the operation of ALFS will be published such as their audited accounts and any associated OSCR commentary on those accounts.

The Committee would also welcome information from OSCR on the actions it can take if it found that an ALF had disbursed funds not in accordance with their Articles of Association or if an issue arose with any ALF audited accounts.

We would be grateful if you were able to provide the information requested above by close of play **Friday 5 June 2015**. Should you require any further information please do not hesitate to contact the Clerking team on 0131 348 5236 or by email at: pa.committee@scottish.parliament.uk

Our normal practice is to publish relevant evidence that is sent to us on our website and we may also include it in the hard copy of any committee report. **Therefore, if you wish your evidence to be treated as confidential, or for your evidence to be published anonymously, please contact the Clerk to the Committee, before you submit your evidence.** Further information on the publication of written submissions is contained in the enclosed policy on the treatment of written evidence by committees. **Please take time to read this policy.** We welcome written evidence in English, Gaelic or any other language.

Yours sincerely

Paul Martin MSP
Convener

Policy on treatment of written evidence by subject and mandatory committees

This information lets you know how committees of the Scottish Parliament will deal with any information sent in response to calls for evidence and any subsequent correspondence.

Most people who submit evidence want it to be put in the public domain. In addition, the committees of the Scottish Parliament are committed to being open in their dealings in accordance with the Scottish Parliament's founding principles.

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You should be aware that it is for the relevant Committee to decide whether the evidence can be accepted on the basis that it will be seen in full by the committee but will not be published, or will be published in edited form or anonymously. See section on "Freedom of Information (Scotland) Act 2002" below.

There are a few situations where we do not publish all the evidence sent to us. This may be for practical reasons or for legal reasons. Examples of practical reasons are where the number of submissions we receive does not make this possible or where we receive a large number of submissions in very similar terms. In that case, we would normally publish only a list of the names of people who have submitted evidence.

In addition, there may be a few situations where we may not choose to publish your evidence or have to edit it before publication for legal reasons.

Data Protection Act 1998

The Parliament must comply with the Data Protection Act 1998. This affects what information about living people we can make public.

When we publish your evidence, we will not publish your signature or your personal contact information (like your home telephone number or your home address).

We may also have to edit information which can identify another living person who has not specifically given their consent to have information about them made public.

In these situations, committee members will have access to the full text of your evidence, even if it has not been published in full.

If you consider that evidence that you plan to submit may raise issues concerning the Data Protection Act, please contact the Clerk to the Committee before you submit your evidence.

Potentially defamatory material

Typically, the Parliament will not publish defamatory statements or material. If we think your submission contains potentially defamatory material, typically, we will

return it to you with an invitation to substantiate the comments or remove them. In these circumstances if the evidence is returned to us and it still contains material which we consider may be defamatory, it may not be considered by the committee and it may have to be destroyed.

Freedom of Information (Scotland) Act 2002

The Parliament is covered by the Freedom of Information (Scotland) Act 2002. This also affects the way that we deal with your evidence.

As stated above, if you wish your evidence to be treated as confidential, or for your evidence to be published anonymously, please contact the Clerk to the committee, before you submit your evidence.

In particular you should be aware that if we receive a request for information under the Freedom of Information (Scotland) Act 2002, we may be legally required to release the information to the person who has made the request – even where the Committee has agreed to treat all or part of the information in confidence.

So, in the circumstances outlined above, while we can assure you that your document / name will not be circulated to the general public in the context of the committee's current work, we are unable to give you a guarantee that the document will never be released.