



# Freedom of Information (Scotland) Act 2002 2002 asp 13

## PART 2

### EXEMPT INFORMATION

#### **40**      **Audit functions**

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

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

**Status:**

Point in time view as at 01/04/2011.

**Changes to legislation:**

Freedom of Information (Scotland) Act 2002, Section 40 is up to date with all changes known to be in force on or before 19 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.