Dear Applicant,

Freedom of Information Response (Our Ref: K/20/088)

Thank you for your clarified Freedom of Information (FOI) request dated 21 February 2020, reference K/20/088.

Your request read (clarifications set out in italicised text):

a) “The university’s record retention schedule
b) The university’s list of forms - List of forms would be a document listing the forms issued by the university. Does a document like this exist? Or a few documents listing forms across different areas?
c) The university’s audit plan - Audit plan - would you be able to supply documents listing both internal and external audits
d) The university’s FOI disclosure log

Failing this, please provide me with the document held by the university which nearest matches each description”

The University of Leeds holds some of this information. For your convenience we have addressed each element of your request separately below.

Record retention schedule
The University’s Retention Policy is published on our website, and is therefore exempt from disclosure under section 21 of the Freedom of Information Act.

List of forms
The University of Leeds does not have a collated list of all forms issued by the University. However, you can search for forms on our website and from there navigate to various parts of our website (e.g. HR microsite, health and safety microsite, insurance microsite) to access the forms they utilise.

Internal and external audit plans
The University of Leeds does not have a single internal or external audit plan. Audit plans are produced each year depending on requirements. However, we consider that to release either our internal or external audit plans would jeopardise the commercial interests of both the University of Leeds, and our audit providers. As such, we are withholding this information under section 43(2) of the FOI Act.

Section 43(2) sets out that information can be withheld if disclosure would, or would be likely to, prejudice the commercial interests of any person or organisation, unless there is an overwhelming public interest in disclosure. Audit plans include detailed information regarding our organisational risk; including nature, severity and risk appetite. Audit plans also candidly consider the potential impact of particular risks being realised, and as such include information which may appear alarming out of context. We therefore consider that to release this information would generate unwarranted uncertainty for stakeholders, which may in itself increase the likelihood of particular risks being borne out. This would be likely to have a knock-on effect on
several areas of our work, including student recruitment and staff retention and turnover, amongst other areas. This would jeopardise income streams and therefore put at risk our ability to provide services to students.

Audit plans also include detailed information setting out the audit methodologies of the providers. The University of Leeds engages PricewaterhouseCoopers LLP (PwC) for internal audits, and Deloitte LLP for external audits. We consider that to release this information would be likely to provide competitor organisations with information regarding PwC and/or Deloitte’s audit methodologies. PwC and Deloitte are market leaders; the release of this information could be used to the advantage of competitor and challenger companies, who could adapt their own methodologies. This would be likely to seriously disadvantage PwC and/or Deloitte in any tender competitions.

We are therefore satisfied that this demonstrates the prejudicial impact of the release of this information. We have therefore gone on to consider the public interest in the release of this information.

We recognise that there is an inherent public interest built into the FOI Act, compelling organisations to release information as fully and proactively as possible. We also consider that there is a legitimate public interest in understanding that audits are carried out in a professional and thorough manner. However, we consider that the public interest in protecting the University’s financial position is particularly strong. We also note that an Independent Auditor’s report is included in each of our published annual accounts. We are satisfied that the public interest in this information is met via the Independent Auditor’s reports, and as such do not consider that any additional disclosure would serve to further the public interest. We therefore conclude that the public interest is in favour of maintaining the exemption.

**FOI disclosure log**
The University of Leeds does not have an FOI disclosure log.

We hope this information is helpful. If you have any questions about this email, however, please do not hesitate to contact us on foi@leeds.ac.uk

If you are unhappy with the service you have received in relation to your request and wish to make a complaint or request a review of our decision, you can request an Internal Review. Requests for Internal Review should be made in writing using the following contact information:

**Post:**
Mr D Wardle  
Deputy Secretary  
The University of Leeds  
Leeds  
LS2 9JT

**Email:** foi@leeds.ac.uk

Requests for Internal Review should be submitted within 40 working days of receiving the University’s response to your request. Further information about how
the University manages Freedom of Information requests and about our complaints procedure is also available on our website (www.leeds.ac.uk).

If you are not content with the outcome of the internal review, you have the right to apply directly to the Information Commissioner for a decision. Generally, the ICO cannot make a decision unless you have exhausted the review/complaints procedure provided by the University. The Information Commissioner can be contacted at: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF.

Kind regards

Chloe Wilkins
Freedom of Information Officer

Secretariat
University of Leeds