

Financial Reporting Advisory Board Paper

Secretariat paper

Application of the Freedom of Information Act

Issue:	Application of the Freedom of Information Act
Impact on guidance:	N/A
UK GAAP adaptation?	N/A
IAS/IFRS compliant?	N/A
IPSAS compliant?	N/A
Impact on budgetary regime?	N/A
Recommendation:	Agree extension to the FRAB publication scheme to make FRAB minutes available on the FRAB website.
Timing:	2004/05 Report

DETAIL

Background

1. The FRAB last considered the impact of the Freedom of Information Act at the end of 2003. The FRAB was listed as an Ad Hoc Advisory Body in the list of public authorities to which the Act applies in August 2003 and in December 2003 a publication scheme (attached) was updated and subsequently approved by the Information Commissioner. A FRAB website was also developed at this time. This is part of the Treasury website but is reached directly from www.frab.gov.uk. This currently contains the FRAB Terms of Reference, a list of members, the publication scheme, copies of FRAB Reports, copies of press notices and the Board Response to the International Federation of Accountants Public Sector Committee's Invitations to Comment on Accounting for the Social Policies of Governments and Revenue from Non-Exchange Transactions (including Taxes and Transfers)
2. From January 2005 the Board must – along with all other public authorities – answer requests for information within the terms of the individual right of access given by the Act.

3. The secretariat sought further clarification of the Act from the Treasury Legal Advisers in advance of the January deadline. This was briefly reported orally at the last FRAB meeting. The Treasury Legal Advisers confirmed that:

- a. the response to a Freedom of Information (FOI) request should come from the body to whom the request was addressed;
 - b. FRAB Board papers are likely to be required to be disclosed upon request, as exemptions are unlikely to apply;
 - c. however, if a particular paper raises a sensitive matter, exemptions may then be considered.
4. They also suggested that it might be investigated with FRAB whether the publication scheme might be extended to publish more material proactively, including, possibly, minutes.
5. I have looked at websites for the ASB and IASB. They make the following information available.

ASB: Exposure drafts, discussion papers, discussion drafts and working papers. I also noted that the ASB website has sections for agendas and minutes, although there was no information in them.

IASB: Exposure drafts, discussion papers, meeting papers and webcasts of meetings.

Summary and Recommendation

6. We have already simplified the information we produce, by sending a draft copy of the minutes to RABIG rather than a précis of the outcome, as we have before. This means that there is only one record of the meeting, which makes it easier to manage in terms of FOI.
7. Is there any thing else we should do? For example:
- a. should the publication scheme be expanded to include FRAB minutes?
 - b. Should the publication scheme be expanded to include Board papers?

HM Treasury
28 January 2005