by email to [REDACTED]

Our ref: FoI-2026-10
20 July 2026

Dear [REDACTED]

Thank you for your email of 1 July 2026 to the Scottish Fiscal Commission requesting information under the Freedom of Information (Scotland) Act 2002. Our response is as follows:

1. How many incidences of whistleblowing has Scottish Fiscal Commission recorded in each of the last five financial years (please break down by year, 2021-22, 2022-23, 2023-24, 2024-25, 2025-26)?

Answer: The Scottish Fiscal Commission has recorded no whistleblowing incidents in any of the financial years 2021-22, 2022-23, 2023-24, 2024-25, or 2025-26.

2. Does your whistleblowing policy encourage or direct whistleblowers to raise concerns with a "prescribed person" (as defined under the Public Interest Disclosure Act 1998)? If so, please specify which prescribed person(s) are referenced.

Answer: The Scottish Fiscal Commission's Whistleblowing Policy is published on our website. The policy encourages staff to raise concerns in the first instance with their line manager. The policy also signposts staff to the UK Government guidance on prescribed persons and bodies. The policy is available at:

Whistleblowing Policy | Scottish Fiscal Commission

3. Does your whistleblowing policy or process guarantee anonymity to individuals who raise a concern? If so, please provide a copy of the relevant section of the policy addressing this.

Answer: Please refer to the Confidentiality section of the Scottish Fiscal Commission's Whistleblowing Policy, which is available on our website:

Whistleblowing Policy | Scottish Fiscal Commission

4. Does your whistleblowing policy include a non-recrimination or non-retaliation provision, protecting whistleblowers from detriment or reprisal as a result of raising a concern? If so, please provide a copy of the relevant section of the policy addressing this.

Answer: The Scottish Fiscal Commission's Whistleblowing Policy explains the protections available under the Public Interest Disclosure Act 1998, including protection from detriment for those making qualifying disclosures: Whistleblowing Policy | Scottish Fiscal Commission

5. Has your internal whistleblowing policy been subject to any external review, audit, or assessment (by an external body, auditor, regulator, or independent consultant) within the last five years? If so, please provide:

- **the name of the body/organisation that conducted the review;**
- **the date of the review; and**
- **a copy of any resulting report or summary of findings, subject to any applicable exemptions.**

Answer: No - The Scottish Fiscal Commission's whistleblowing policy has not been subject to any external review, audit or assessment within the last five years.

If you are unhappy with this response to your request under the Freedom of Information (Scotland) Act 2002, you may ask us to carry out an internal review of the response by writing to:

Mr John Ireland, Chief Executive
Scottish Fiscal Commission
Email: info@fiscalcommission.scot

Your review request should explain why you are dissatisfied with this response and should be made within 40 working days from the date when you received this letter. We will complete the review and tell you the result within 20 working days from the date when we receive your review request.

If you are not satisfied with the result of the review, you then have the right to appeal to the Scottish Information Commissioner. More detailed information on your appeal rights is available on the Commissioner's website:

www.itspublicknowledge.info/YourRights/Unhappywiththeresponse/AppealingtoCommissioner.aspx

Yours sincerely

KAndrew

Kirsty Andrew
Business Manager