

260625 (227) FOI Financial Mismanagement

From: Freedom of Information <foi@sose.scot>

Sent: 25 June 2026 08:46

To: [REDACTED]

Cc: Freedom of Information <foi@sose.scot>

Subject: Freedom of Information Request

Dear [REDACTED]

Thank you for your Freedom of Information request of 4 June 2026. We are responding to you under the Freedom of Information (Scotland) Act 2002 [FOISA].

FOI REQUEST

1. Details of any grants, contracts, or other financial awards made by South of Scotland Enterprise between 1st January 2021 and the present, where South of Scotland Enterprise's own internal records, due diligence assessments, or grant management documentation note or reference concerns about financial mismanagement or embezzlement on the part of the recipient.

For each such award, please provide: the name of the recipient organisation, the amount awarded, the date of the award, the purpose of the funding, and any due diligence documentation considered prior to the award.

2. Details of any policies, procedures, guidance, or criteria used by South of Scotland Enterprise to assess the suitability of applicants or recipients of public funds, and in particular:
 - a) whether South of Scotland Enterprise has a formal policy which restricts or prohibits the award of public funds to any organisation or individual with a record of financial mismanagement or embezzlement.
 - b) if no such policy exists, whether South of Scotland Enterprise has any informal or discretionary process by which such considerations are taken into account.

RESPONSE

1. South of Scotland Enterprise (SOSE) does not record information relating to financial mismanagement or embezzlement on the part of clients or suppliers that SOSE has awarded grants or contracts to. We therefore advise you in accordance with Section 17(1) of FOISA, that we do not hold the information you have requested.
2.
 - a) SOSE does not have a formal policy.
 - b) i. SOSE Grant Awards – SOSE's grant awards are subject to our standard appraisal and due diligence processes. Information relating to the applicant, the business and the proposed project is gathered and assessed against established appraisal criteria. The nature and extent of information obtained will depend on the value and circumstances of the funding request. A standard pro-forma Initial Due Diligence Form is used.

- ii. SOSE Contracts – SOSE acts in accordance with the Public Contracts (Scotland) Regulations 2015, which govern the procurement of goods, services and works by public bodies in Scotland above the value of £50K excl. VAT. The regulations require public procurement to be conducted in a transparent, fair and non-discriminatory manner. All regulated procurements involve the use of the Single Procurement Document which includes a section of financial declarations to be submitted by all Bidders. Supplier onboarding and financial checks are undertaken by SOSE's shared services partner.

You have the right to request a review of the way in which this request has been processed. Should you wish to exercise this right, you will need to contact us within 40 working days of receipt of this email.

If you remain dissatisfied on completion of the review, you have the right to appeal to the Office of the Scottish Information Commissioner and thereafter to the Court of Session on a point of law only:

Scottish Information Commissioner
Kinburn Castle
Doubledykes Road
St Andrews
Fife
KY16 9DS

Telephone: 01334 464610

www.foi.scot

or for online appeals:

www.foi.scot/appeal

Regards,
SOSE Corporate Governance Team
Email – foi@sose.scot



www.southofscotlandenterprise.com