



IN THE FIRST-TIER TRIBUNAL
GENERAL REGULATORY CHAMBER
INFORMATION RIGHTS

Case No. EA/2012/0242

ON APPEAL FROM:

The Information Commissioner's Decision Notice No: FS50442125

Dated: 23 October 2012

Appellant: Independent Parliamentary Standards Authority (IPSA)

Respondent: Information Commissioner

Additional Party: Ben Leapman

Heard at: Victory House, London

Date of hearing: 23 April 2013

Date of decision: 29 April 2013

Before

Angus Hamilton

Judge

and

Nigel Watson

and

Roger Creedon

Subject matter: Freedom of Information Act 2000 s.1(1), s.84 and s. 11

Cases considered: Common Services Agency v Scottish IC [2008] UKHL 47,
[2011] 1 Info LR 184

DECISION OF THE FIRST-TIER TRIBUNAL

The Tribunal upholds the decision notice dated 23 October 2012 and dismisses the appeal.

REASONS FOR DECISION

Introduction

1 s.1(1) of the Freedom of Information Act provides that:

Any person making a request for information to a public authority is entitled

(a) to be informed in writing by the public authority whether it holds information of the description specified in the request, and

(b) if that is the case, to have that information communicated to him.

2 s.84 of the Freedom of Information Act provides that:

“information” (subject to sections 51(8) and 75(2)) means information recorded in any form.

3 s.11 of the Freedom of Information Act provides that:

(1) Where, on making his request for information, the applicant expresses a preference for communication by any one or more of the following means, namely—

(a) the provision to the applicant of a copy of the information in

permanent form or in another form acceptable to the applicant,

(b) the provision to the applicant of a reasonable opportunity to inspect a record containing the information, and

(c) the provision to the applicant of a digest or summary of the information in permanent form or in another form acceptable to the applicant,

the public authority shall so far as reasonably practicable give effect to that preference.

(2) In determining for the purposes of this section whether it is reasonably practicable to communicate information by particular means, the public authority may have regard to all the circumstances, including the cost of doing so.

(3) Where the public authority determines that it is not reasonably practicable to comply with any preference expressed by the applicant in making his request, the authority shall notify the applicant of the reasons for its determination.

(4) Subject to subsection (1), a public authority may comply with a request by communicating information by any means which are reasonable in the circumstances.

Request by the Appellant

- 4 The Information Commissioner in his Decision Notice (DN) of 23 October 2012 has correctly set out the chronology leading up to this appeal. To facilitate understanding a copy of the central part of the DN has been annexed to this judgement.
- 5 We are aware however that a dispute has arisen between IPSA and the Commissioner over what 'form' of information was sought by Mr Leapman in his original request. At the hearing it was IPSA's case that Mr Leapman unequivocally sought sight of the original invoices whereas the Commissioner urged that it was quite clear, taking into account all the available information, that Mr Leapman was asking for copies of the invoices to be sent to him. We deal with this issue later in our judgement.

The Appeal to the Tribunal

- 6 On 20 November 2012 the Appellant submitted an appeal to the Tribunal (IRT).
- 7 In the original Grounds of Appeal the Appellant raised a number of points but principally contended that FOIA gave a right to information and not a 'right' to copies of documents and that as Mr Leapman had been provided with all the information contained within the 3 requested receipts it was wrong of the Commissioner to require the disclosure of copies of the actual receipts. The Appellant additionally argued that s11(4) of FOIA

gave IPSA a discretion in relation to the manner in which information was conveyed to a FOIA applicant. At this stage IPSA clearly accepted that Mr Leapman was asking to be provided with copies of the sought invoices.

- 8 On 13 February 2013, IPSA lodged Refined Grounds of Appeal. IPSA now asserted that Mr. Leapman was clearly requesting sight of the original invoices. IPSA asserted that this was impractical citing the difficulties in redacting the exempt information from original invoices. Consequently, the revised GOA asserted, ***the response in supplying Mr. Leapman with a digest or summary of all the non-exempt information captured by the request, had, "so far as reasonably practicable," given effect to Mr. Leapman's preference.***

The Questions for the Tribunal

- 9 The Tribunal judged that the principal question for them to consider was whether there was information (excepting information subject to FOIA exemptions which properly fell to be redacted) contained within the invoices requested by Mr Leapman that was not conveyed to him by the method of disclosure selected by IPSA.
- 10 The Tribunal also considered that there were some ancillary issues that it would be helpful, although not essential, to determine relating to the nature of Mr Leapman's original request for information (see para 4 above) and also in relation to the relevance of s.11 of FOIA.

Evidence & Submissions

- 11 This matter was considered by the Tribunal by way of an oral hearing with one live witness – Mr Andrew MacDonald – the Chief Executive of IPSA. The Tribunal also received and heard extensive oral and written submissions from the parties and the Tribunal members are grateful to all the parties for the effort they had clearly put into the preparation of their submissions.
- 12 It should be noted at this stage that although Mr Leapman was joined as a party to the proceedings he chose to play no role at the hearing.
- 13 The Commissioner's basic case in this matter is neatly summarised at para 10 of the Commissioner's written submissions to the Tribunal:

(i) The Commissioner recognised that FOIA is drafted so as to provide a right to information rather than documents. FOIA requires, however, that (subject to exemptions) the public authority communicate all of the information within the scope of a request. In most cases involving requests for copies of particular documents, this obligation is to be met by disclosing copies of the actual documents. In other words, extracts or transcripts will often not capture all of the recorded information contained in the relevant document.

(ii) The Commissioner found that Mr Leapman's request was to be interpreted as a request for all of the recorded information contained in the three receipts/invoices.

(iii) He accepted that IPSA had disclosed most of the information requested. It had not, however, disclosed (a) certain characters/letters/figures/symbols (apparently due to human transcription error rather than deliberately), (b) logos and letterheads, (c) handwriting/manuscript comments, and (d) the layout and style/design of the requested documents. The last three categories were deliberately withheld.

(iv) The Commissioner found that this additional material was “information” within the meaning of section 84 of FOIA. It would, for example, help members of the public form their own conclusions as to the legitimacy of the receipt/invoice submitted for reclaiming money from the public purse. The Commissioner disagreed with IPSA that this additional material was merely “presentational” such that it did not constitute “information”.

(v) As no exemption had been claimed for the withheld information, the Commissioner ordered that it be disclosed, i.e. that Mr Leapman be provided with copies of the three receipts he had asked to see, redacted as appropriate.

14 IPSA in its written and oral submissions to the Tribunal approached the issues in a rather different way. This is well-illustrated by the conclusion to IPSA's written submissions to the Tribunal:

(1) Mr. Leapman did express a preference as to the means by which the information he requested should be communicated to him,

namely that he be allowed to inspect the original documents upon which the information he requested was recorded (with exempt information redacted).

(2) It was not reasonably practicable for IPSA to give effect to Mr. Leapman's preference as it would mean:

— covering up the exempt information and supervising Mr. Leapman's inspection; and

— in relation to the anticipated like requests which IPSA would receive, either giving Mr. Leapman differential treatment or IPSA doing the same for all such applicants and thereby devoting a significant amount of its finite resources to the exercise.

(3) The means which IPSA deployed for communicating the requested information to Mr. Leapman was reasonable in the circumstances since:

— it conveyed to Mr. Leapman all the non-exempt information that was recorded on the documents;

— there is nothing to suggest that the manner in which the information has been recorded has any legitimate significance to Mr. Leapman;

— it re-uses the results of a procedure which IPSA is required in any event to follow in order to fulfil its other functions; and

— it provides a cost-effective way of meeting these sorts of request, no matter how frequent or voluminous they may prove to be.

15 Thus it can be seen that IPSA placed an emphasis on what it asserted was the nature of Mr Leapman's original request, concluded that it was not reasonably practical to convey the information in accordance with this

request, and relied on s.11 FOIA to justify the manner in which the information was conveyed – that is by providing the complainant with transcripts of the information that it considered to be the recorded information contained within the three receipts/invoices.

16 So IPSA chose effectively to ‘de-emphasise’ the question that the Commissioner considered to be crucial in this appeal – namely did IPSA in fact convey all the non-exempt information contained within the invoices by its chosen method of disclosure? The Commissioner asserted that the answer to this question was ‘no’ and that s.11 was consequently an irrelevant consideration. S.11, the Commissioner asserted, **cannot operate to enable a public authority to limit the information which it is obliged to disclose.**

17 This is not to say that IPSA ignored what the Commissioner asserted was the central question. It is quite clear from IPSA’s submissions that it was asserting that, apart from the information properly redacted in reliance on exemptions under Part 2 of FOIA, those aspects of the actual copies of the receipts which have not been communicated to Mr Leapman did not constitute “information” within the meaning of FOIA.

18 The Tribunal gave consideration to the two differing approaches proposed by the Commissioner and IPSA in relation to this appeal. The Tribunal unhesitatingly concluded that the principal question it should consider is the one as stated at para 9 of this judgement.

Conclusion

- 19 Having posited this as the principal question to consider the Tribunal concluded that on balance there was ‘non-exempt’ information within the three invoices that was not disclosed to Mr Leapman by IPSA’s chosen method of disclosure and consequently that IPSA was under a FOIA obligation to disclose copies of the appropriately redacted invoices to Mr Leapman.
- 20 The Tribunal concluded that, on balance, all 4 categories of material cited by the Commissioner as not being disclosed to Mr. Leapman by IPSA’s chosen method of disclosure either were or were clearly capable of constituting information – namely **(a) certain characters/letters/figures/symbols (apparently due to human transcription error rather than deliberately), (b) logos and letterheads, (c) handwriting/manuscript comments, and (d) the layout and style/design of the requested documents.**
- 21 The Tribunal rejected the assertion from IPSA that categories (b) (c) and (d) were merely presentational. The Tribunal accepted the examples provided by the Commissioner of how categories (b) – (d) could readily contain ‘information’. The Tribunal was also able to determine its own examples, for example - a signature on an invoice may indicate fraud if it was identical to the claimant’s signature or that of a member of his team; a shoddily presented invoice may call into question the legitimacy of the

company said to have issued it, or a letterhead or logo may have changed or be different to the one usually associated with a particular company – again bringing the legitimacy of the invoice into question.

22 The Tribunal noted that IPSA itself insisted on seeing invoices from MPs with a view to checking their legitimacy rather than accepting a claim based on information extracted from an invoice. The Tribunal considered that this was a clear acknowledgement from IPSA itself that categories (b) – (d) mentioned above either were or were clearly capable of constituting information.

23 The Tribunal noted Mr MacDonald's own acknowledgement in his evidence to the Tribunal that ***sight of the receipt might be more informative.***

24 The Tribunal noted that the invoice in relation to Alan Keen MP had been placed in the open bundle by the appellant. This followed Mr Keen's death. There was some discussion as to whether this amounted to disclosure to Mr Leapman and whether therefore it was necessary for the upheld Decision Notice to still refer to this invoice. There was further discussion as to whether the inclusion of the invoice in an open bundle prepared for a Tribunal hearing amounted to an unfettered disclosure. The Tribunal therefore decided that for the sake of clarity this invoice should still be included in the upheld Decision Notice.

25 Having concluded that IPSA's chosen method of disclosure did not convey to Mr Leapman all the non-exempt information to which he was entitled the Tribunal decided that it was not necessary for them to consider the applicability of s.11. The Tribunal accepted the Commissioner's submission that if the Tribunal was satisfied that not all the disclosable information had been disclosed then s. 11 was irrelevant as is dealt solely with methods of disclosure and not what information actually fell to be disclosed. The Tribunal accepted the Commissioner's assertion that s.11, cannot operate to enable a public authority to limit the information which it is obliged to disclose.

26 However, the Tribunal did feel that it would be helpful make findings on some of the ancillary issues that were in dispute between the parties.

27 First, the Tribunal accepted, on the balance of probabilities, that what Mr Leapman was requesting when he first approached IPSA was copies of the three invoices. It is correct that his request does refer to 'the original receipts' but the Tribunal concluded that this was only in the context of Mr Leapman distinguishing between the invoices and the information contained in the IPSA database which is published online (Open Bundle 3.1). Subsequent correspondence from Mr Leapman makes it explicitly clear that what he was always seeking was for copies of the invoices to be sent to him (see e.g. Open Bundle 3.5). The Tribunal also noted that IPSA

itself responded to the original FOIA request by stating that they did not routinely 'publish images of receipts or invoices'. There is no reference in that response to refusing Mr Leapman sight of the original receipts. In its initial Grounds of Appeal IPSA also acknowledged that what Mr Leapman was seeking was 'copies of the three receipts/invoices' (OB 2). The Tribunal concluded that the abrupt change in analysis by IPSA and the claim that Mr Leapman was seeking sight of the original receipts as distinct from copies - a claim that only appeared in the amended Grounds of Appeal - was a tactic designed to support the appellant's claimed reliance on s.11 FOIA.

28 Secondly the Tribunal felt that the appellant's assertion that the phrase 'the public authority may have regard to all the circumstances' should be read as widely as possible and could include, for example, consideration of the total costs of dealing with all applications similar to that of Mr Leapman, was completely unattractive. The Tribunal had no doubt whatsoever that the true construction of section 11 allowed only regards to 'all the circumstances' of a particular application.

29 Our decision to dismiss this appeal is unanimous.

Angus Hamilton DJ(MC)

Tribunal Judge

29 April 2013

Freedom of Information Act 2000 (FOIA)

Decision notice

Date: 23 October 2012

Public Authority: Independent Parliamentary Standards Authority
Address: 7th Floor
Portland House
Bressenden Place
London
SW1E 5BH

Decision (including any steps ordered)

1. The complainant requested three receipts/invoices submitted by named MP's to the Independent Parliamentary Standards Authority (IPSA) in support of their expenses claims for the period between May and August 2010.
2. The Commissioner's decision is that IPSA breached section 1(1)(b) of the FOIA by failing to disclose some of the recorded information contained within the three receipts/invoices.
3. The Commissioner requires IPSA to take the following steps to ensure compliance with the legislation.
 - Provide the complainant with copies of the three receipts/invoices with the information IPSA has withheld under section 31(1)(a) of the FOIA (law enforcement) and section 40(2) of the FOIA (third party personal information) redacted from the documents.
4. The public authority must take these steps within 35 calendar days of the date of this decision notice. Failure to comply may result in the Commissioner making written certification of this fact to the High Court pursuant to section 54 of the Act and may be dealt with as a contempt of court.

Request and response

5. On 9 December 2010, the complainant wrote to IPSA and requested the following information:

'I would like to see the original receipts submitted by several MPs in support of expenses claims during the period May-August 2010. Ipsa has published details of the claims on its website, but has not published the original receipts (despite the High Court ruling in May 2008 that the disclosure of receipts was in the public interest.)

The receipts I would like to see relate to the claims:

Claim Ref No. 11770 - John Bercow - £652.13 - "general admin" - "Website design/production" - 01.07.2010

Claim Ref No 14434 - Alan Keen - £63.61 - "general admin" - "stationery/banner" - 02.07.2010

Claim Ref No 14055 - George Osborne - £145.70 - "general admin" - "headed paper" - 27.05.2010

Please do not hesitate to contact me if you need to clarify any aspect of this request. Whilst I would prefer to see the original receipts in unredacted form, I appreciate that elements may need to be redacted for security reasons.'

6. IPSA responded on 13 January 2011. It provided the complainant with transcripts of the information that it considered to be the recorded information contained within the three receipts/invoices. It refused to provide invoice numbers, BACS codes and account numbers under section 31(1)(a) of the FOIA. It also refused to provide the home address of one MP under section 40(2) of the FOIA.
7. There was then some delay as the complainant did not receive the initial response. Having received the response the complainant requested an internal review on 23 November 2011. He stated:

'I am not satisfied with the response and would like to request an internal review by Ipsa. My request was for the original receipts. What I have been sent is a copy of the wording on the receipts, retyped. This is not the same thing, and I would still like to see the original receipts.'

8. Following an internal review IPSA wrote to the complainant on 16 March 2012 upholding its original decision.

Scope of the case

9. The complainant contacted the Commissioner to complain about the way his request for information had been handled. He asked the Commissioner to consider:

'the refusal by the Independent Parliamentary Standards Authority to release copies – redacted if necessary – of the original receipts submitted by MPs to justify their expenses claims.'

10. The complainant did not challenge IPSA's reliance on section 31(1)(a) or section 40(2) of the FOIA. Therefore, the Commissioner has not considered IPSA's reliance on these exemptions in this decision notice.
11. The Commissioner's investigation has focused on two issues raised by the complainant. Firstly, whether there is a right to copies of documents under the FOIA. Secondly, whether IPSA provided the complainant with all of the non-exempt recorded information contained within the three receipts/invoices.
12. In the course of his investigation the Commissioner has considered all of the arguments made by the complainant and IPSA including those not specifically referenced within this decision notice.

Reasons for decision

Information vs Documents

13. Section 1 of the FOIA is drafted so as to provide a right to information rather than copies of documents. This was intended to be an applicant-friendly, inclusive approach and ensures that a public authority must consider each piece of information contained within a document rather than taking a blanket, document by document approach which would have been a more restrictive right of access. As the FOIA provides a right to information rather than documents it is clear that a public authority must consider all of the relevant information, however it is recorded, and cannot withhold an entire document because some of the recorded information contained therein is exempt. This intention was made clear by Lord Falconer during the passage of the FOI Bill:

"We have been discussing whether the Bill in effect permits partial disclosure. It will in fact require that when some of the information that is requested is exempt but other information is not. The right of access in Clause 1 involves information that is recorded in any form. That means that the right of access attaches to the content of documents or records rather than to the documents or records themselves. When a document contains a mixture of disclosable

and non-disclosable information, the disclosable information must be communicated to the applicant.”¹

14. A request for a copy of a document will generally be a valid request for all of the information contained within that document unless the context of the request makes clear that this is not the case. In practice, in the vast majority of cases the only way to communicate all of the information recorded in a document, as required by section 1 of the FOIA, will be to provide the applicant with a copy of the document.
15. In short, the fact that section 1 of the FOIA provides access to information rather than documents should not be used as an argument to justify refusing to provide the applicant with copies of documents.
16. For completeness, the Commissioner would point out that section 11 of the FOIA is often referred to where there is some dispute about the communication of requested information to the requester. However, the relevance of section 11 is limited to situations where the requester has expressed a preference for a particular means of communication, such as a hard copy or electronic copy. It is a facility for the requester, not for the public authority. It cannot operate to enable a public authority to limit the information which it is obliged to disclose.
17. In this case, the Commissioner considers that the complainant's request for 'original receipts' should be interpreted as a request for all of the recorded information contained within the three receipts/invoices. The Commissioner has therefore gone on to consider whether IPSA has provided the complainant with all of the recorded information contained within these documents which it was obliged to provide under section 1 of the FOIA.

Has IPSA disclosed all of the non-exempt recorded information contained with the receipts/invoices?

18. Section 84 of the FOIA defines information as:

'(subject to sections 51(8) and 75(2)) means information recorded in any form'.

19. A document will often contain additional recorded information over and above the main text. The Commissioner considers that a complete and accurate copy of the relevant document(s) containing the requested

¹ Lords Hansard 17 October 2000 at column 931.

information will contain all of the recorded information included within the original document. Therefore, in providing a complete and accurate copy of a document containing all of the requested information a public authority will be complying with its obligations under section 1 of the FOIA.

20. Where a public authority chooses instead to extract information from a document and provide this to a requester in the form of a transcript, and the requester complains that they have not been provided with all of the recorded information within the scope of their request, the Commissioner has to determine whether the public authority has extracted and disclosed all of the recorded information from the relevant document(s). In the vast majority of cases, the Commissioner does not consider that it will be possible to transcribe all of the recorded information contained within a document. To the extent that a public authority did not disclose any non-exempt recorded information contained within the relevant document(s) it will be in breach of section 1(1)(b) of the FOIA.

IPSA's submissions

21. IPSA has argued that the transcripts it has provided include all of the recorded information contained within the receipts/invoices, except for the information it withheld under section 31(1)(a) and section 40(2) of the FOIA. It stated:

'We are confident that images of the invoices/receipts contain no additional data that imparts or conveys knowledge to the recipient. The only additional attributes of the invoice/receipt are merely "presentational" such as the colour of the font used or the design of the logo. Unlike visual materials such as photographs or charts, these presentational attributes do not impart or convey any additional knowledge or information.'

In short, [the complainant] has been provided with an accurate transcript or copy of all of the information contained within the receipts.'

The Complainant's submissions

22. The complainant has stated that his request was for the original receipts. He does not consider that IPSA providing a transcript of the wording contained within the receipts is the same thing. He considers that he is entitled to copies of the original receipts under the FOIA. He also considers that:

'There is a public interest in seeing the receipts so that the public can judge for themselves how genuine and justified the expenditure seems, based on aspects - handwriting, letterheads etc. - which cannot be seen on the form in which the information has been provided...'

The Commissioner's Conclusions

23. IPSA has disclosed the majority of the wording contained within the receipts/invoices to the complainant in the form of transcripts. This includes details such as the company name and address, the description of the goods being invoiced and other wording, such as the headings used for each section of the receipts/invoices. It has also disclosed figures such as unit prices, chargeable tax and total amounts payable to the relevant companies.
24. The Commissioner has compared the transcripts of the information extracted from the receipts/invoices with copies of the original receipts/invoices. He considers that there is information contained within the receipts/invoices over and above the information included within the transcripts. In his view this information can be separated into four general categories. The Commissioner has considered each of these categories below and whether the information falling into each category is recorded information which the complainant is entitled to under section 1 of the FOIA.
25. The four categories of information contained within the documents, which the Commissioner considers can be used as general descriptors, are as follows:
 - Characters – letters, figures or symbols – this includes the wording (including the exact phrasing) and figures recorded within the document (characters may also form part of the style/layout and/or design of a document).
 - Logos and letterheads.
 - Handwriting/manuscript comments.
 - Layout, style and/or design of a document.
26. The Commissioner has considered each of these in turn in relation to the three receipts/invoices within the scope of the request. For ease of reference the receipts will be referred to as follows:
 - Receipt 1 – 'Langford Printers invoice'

- Receipt 2 – 'Butter Mountain invoice'
- Receipt 3 – 'Banner invoice'

Characters – letters, figures or symbols

27. As outlined above, IPSA has disclosed the majority of the wording and figures included within the documents. The complainant does not dispute this. However, there are omissions. This appears to be due to human error in transcribing the information rather than any intention to withhold the information. For example, in the 'Langford Printers invoice' one of the headings for part of the receipt is omitted, whilst this section of the receipt is blank, the heading itself is recorded information which has not been disclosed to the complainant. In the 'Butter Mountain invoice' there is another instance of this and the tag line included in the company letterhead has not been disclosed.
28. The Commissioner considers that the wording that was omitted from the transcripts is recorded information which should have been disclosed to the complainant. IPSA is required to disclose this information.

Logos and Letterheads

29. The transcripts provided to the complainant included the names of the companies that had issued the receipts/invoices for the goods or services they had provided. However, the transcripts did not include the relevant company logo and/or letterhead included on each receipt/invoice.
30. IPSA has argued that elements of the receipts/invoices, such as the design of the logo, are merely presentational and do not convey any additional information. The Commissioner does not agree that these elements of the documents are purely presentational – he considers that the logo and/or letterhead of a company on an invoice/receipt are recorded information which informs the observer of the legitimacy of the document. He notes that these elements are often specifically designed to give a company a unique identity. For example, if a number of receipts/invoices were submitted in support of expenses claims for goods and/or services provided by the same company an observer would be able to determine whether the letterhead and/or logo on the documents was consistent. If a subsequent claim was made which included an entirely different letterhead and/or logo for the same company, questions might be raised about the legitimacy of the later claim. As the complainant has argued, this information cannot be derived from the transcribed information as, regardless of any differences in the logo and/or letterhead, this element of the transcripts would be the same.

31. The Commissioner has considered whether the information, such as the logo and/or letterhead is 'recorded information' contained within the document or whether, in the scenario outlined above, the further information is derived from an interpretation of the document by the observer ie that the design of the logo/letterhead are not 'recorded information' but allow the observer to draw their own conclusions. He is in no doubt that the logo and/or letterhead are 'recorded information' and it is from this 'recorded information' that, in some cases, the observer can make their own informed conclusions based on comparisons of the 'recorded information' in different documents.
32. For the reasons outlined above, the Commissioner considers that the logos and letterheads contained within the three receipts/invoices are 'recorded information'. IPSA is required to disclose this information.

Handwriting/Manuscript Comments

33. IPSA has argued that the transcripts it provided to the complainant included the handwritten notes/manuscript comments in a printed form.
34. The Commissioner considers that the style and appearance of handwriting is recorded information over and above the words used. For example, what a person's signature looks like on a letter will be information over and above their name.
35. The wording on the 'Langford Printers invoice' states: '*Paid 17.06.10 [what appears to be the name of individual that made the note]*'. IPSA's transcript of the receipt included the wording '*Paid 17.06.10*' in the form of printed text. However, it omitted what appears to be the name of the person that either paid the invoice or at least recorded that it was paid, which is handwritten under the date. The Commissioner considers that this is recorded information contained within the 'Langford Printers invoice' which IPSA is required to disclose to the complainant.
36. The Commissioner also considers that the visual style of the individual's handwriting that made the manuscript note is recorded information over and above the words used. IPSA is required to disclose this information.

Layout, style and/or design of a document

37. IPSA provided the complainant with transcripts, rather than copies of the documents containing the recorded information. Therefore, the complainant did not receive any information as to the layout, style and/or design of the receipts/invoices.

38. As outlined above in relation to logos and letterheads, the Commissioner considers that the way in which information is recorded in a document and/or its appearance is recorded information for the purposes of the FOIA.
39. In this case, the recorded information contained within the receipts/invoices can inform the observer about the legitimacy of the expenses claims. As the complainant has argued, a comparative analysis of copies of receipts/invoices submitted to IPSA would allow the observer to draw their own conclusions about the legitimacy of expenses claims. The layout, style and/or design of a receipt is important in this analysis as, if a company uses a standard template for invoices/receipts and a receipt has been submitted that differs in layout, style and/or design, it would allow an observer to draw conclusions about the legitimacy of the claim and raise their concerns (whether these were legitimate concerns or not).
40. The Commissioner considers that the layout, style and/or design of the three receipts/invoices is recorded information for the purposes of the FOIA. IPSA is required to disclose this information.

Recorded information – transcripts or copies of documents

41. For the reasons outlined above, the Commissioner considers that information falling within any of the four general descriptors outlined in this decision notice is recorded information for the purposes of the FOIA.
42. In practice, if a request for information has been made with reference to a document, the easiest and most reliable way to ensure that all the recorded information within that document has been disclosed will be to provide the requester with a copy of the document with any necessary redactions. On rare occasions it may be possible to provide an accurate transcript of the recorded information contained within a document and to separately provide the recorded information about the layout, style and/or design of the document. For example, if there was a request for multiple completed forms held by a public authority, it might be possible to provide one blank form to show the layout, style and/or design of the form and then provide a transcript of the further recorded information that was contained in each of the original forms.
43. The important consideration is whether all of the recorded information contained within the relevant document(s) has been provided to the requester. The Commissioner will accept arguments from a public authority that all the information has been, or can be, provided other than by providing copies of the documents on a case by case basis. However, this is likely to be the exception rather than the rule. In

general the Commissioner expects copies of documents containing the recorded information to be provided to the requester.

44. The Commissioner does not consider that IPSA could communicate all the information that it obliged to disclose under section 1 of the FOIA to the complainant without providing copies of the three receipts/invoices containing the recorded information. IPSA is therefore required to disclose copies of the three receipts/invoices with the information IPSA has withheld under section 31(1)(a) of the FOIA (law enforcement) and section 40(2) of the FOIA (third party personal information) redacted from the documents.