

Revenue Scotland Board Meeting

29 January 2015

MINUTES

REVENUE SCOTLAND BOARD MEETING THURSDAY 29 JANUARY 2015, VQ EDINBURGH

Present:

Dr Keith Nicholson (Chair)
Lynn Bradley
Jane Ryder OBE
Ian Tait
John Whiting OBE

Attended:

Eleanor Emberson, Chief Executive
Susan MacInnes, Head of Corporate Services (Items 2 and 3 only)
Gareth Hill, Chief Accountant (Items 2 and 3 only)
Gerry Wilson, Organisational Functions Project Manager (Item 3 only)
Mike Stewart, Taxpayer Guidance Lead (Item 4 only)
Stephanie Criddle (Secretariat)

Apologies:

There were no apologies.

1. Deputy First Minister's visit

1.1 The Board welcomed the comments made by the Deputy First Minister on his visit to Revenue Scotland and appreciated his continued support of Revenue Scotland's work.

2. Risk management workshop

2.1 The Board briefly reviewed the programme risk register, welcomed the robust approach to management of programme and project risk and discussed the approach that should be taken to assessing and managing corporate and operational risks in live operation.

2.2 In discussion, the following key points were made:

- Revenue Scotland's risk management strategy should build on best practice, including the Scottish Government Risk Management guidance, and concentrate on the active management of risk at all levels in the organisation.
- Revenue Scotland should look at examples from other organisations, including Audit Scotland and Seafish (as another example of a small organisation that has carried out significant

development work in recent years). Board members offered to facilitate this by seeking material from other organisations.

- There would also be value in Revenue Scotland reviewing the risk management approaches of Registers of Scotland and SEPA, and aligning with these where appropriate.
- Revenue Scotland should consider using dedicated software for performance and risk management. Board members offered to highlight good examples they had seen elsewhere.
- It would be important to limit the number of risks on the corporate risk register, to ensure that the Board could focus on the key areas.

2.3 The Board **agreed** that the Audit and Risk Committee should have the lead role in developing the initial approach to management and assessment of risk, for Board consideration later.

Action:

2.3 Eleanor Emberson to ensure that a paper on assessment and management of risk is produced for the first meeting of the Audit and Risk Committee.

2.4 Board members to share examples of risk management approaches and software for performance and risk management from other organisations, to inform development of Revenue Scotland's approach.

3. Guidance assurance process

3.1 Members were grateful to Mike Stewart, Taxpayer Guidance Lead, who provided a summary of the work underway to assure the quality of the technical guidance and on-going stakeholder engagement. The Board noted that guidance covering new features of the Scottish taxes, and particularly those that were potentially contentious, would require particularly close attention and early review after publication of the guidance. The Board noted that arrangements for technical working groups were in development and that full details of these and the internal handling of any novel or contentious tax issues would be brought to a subsequent Board meeting for review.

3.2 The board **agreed** that it did not wish to see guidance for formal sign-off at this stage and that it would like to be kept aware of any issues and how these are being managed.

Action:

3.3 Eleanor Emberson to ensure that the engagement plan brought to an early Board meeting should include a 'decision tree' clearly setting out how technical queries would be handled within Revenue Scotland.

4. AOB

4.1 Further information on processes for handling technical queries would be provided for a future board meeting.