

Meeting of the Revenue Scotland Board

MINUTE

09:00, 20 April 2016, Conference Rooms 7 & 8, VQ

Present:

Dr Keith Nicholson [Chair]
Lynn Bradley
Jane Ryder OBE
Ian Tait
John Whiting OBE – [by telephone]

Attended:

Elaine Lorimer, Chief Executive, Revenue Scotland
Susan MacInnes, Head of Corporate Services and Finance, Revenue Scotland
Alistair Brown, Acting Director of Financial Strategy, Scottish Government [SG]
Gareth Hill, Chief Accountant, Revenue Scotland
Andrew Fleming, Change Director, Revenue Scotland
Chris Myerscough, Operations Director, Revenue Scotland
Veronica McAleaney, Corporate Affairs Manager, Revenue Scotland
Donald Carvel, Head of Tax Policy, Revenue Scotland
Donna Thomson, Corporate and Business Services Officer, Revenue Scotland [Secretariat]
Lorraine Curran, Business Support Manager, Revenue Scotland [Secretariat]

1. Meeting opening

1.1 The Chair welcomed the Board members and officials to the meeting and welcomed Elaine Lorimer, Revenue Scotland's new Chief Executive to her first Board meeting.

1.2 No apologies were received.

1.3 There were no interests declared.

1.4 The Board accepted the Minute of 17 February as a true record with minor amendments to the footer.

1.5 The Board reviewed the Action Log noting that action 38 for 2015 is now closed and 112 is to remain open for further discussion at a later date. Actions 153 and 156 - further update at the June Board meeting. Actions 004, 008, 009, 010 and 011 for 2016 are now all closed.

2. Chair update [Oral]

2.1 The Chair expressed thanks to all staff at Revenue Scotland and commended them on a successful first year of operation.

2.2 The Chair asked that Board members complete forms for their end of year reviews ahead of their one to one meetings.

3. Chief Executive Report

3.1 The CEO introduced her Report and invited feedback from Board members on its content.

3.2 The CEO and Chair met recently with the Deputy First Minister for an introductory meeting. They gave an update on organisational performance, reported on the positive way in which Revenue Scotland has worked collaboratively with stakeholders since its inception and the challenges of delivering Project Falcon within such a short timescale. The CEO reported that the DFM gave positive feedback on the performance of Revenue Scotland to date..

3.3 The introduction of the Additional Dwelling Supplement (ADS) on 1 April 2016 has been an impressive achievement by all Revenue Scotland staff. The Board acknowledged the great effort in establishing ADS both by the Revenue Scotland team and by external organisations and considered it to be particularly impressive given the short timescale for delivery.

3.4 A “lessons learned” workshop on Project Falcon has been arranged for Revenue Scotland staff to attend. Comments are also being invited from external delivery parties and stakeholders. It was noted that the project had had a significant impact on staff in different areas of the business and although business as usual had continued, the project had impacted on day to day work. The Chair expressed his thanks to the Change Director, Operations Director and all staff involved for their hard work and determination.

3 The Board noted the organisational performance data, thanked the Chief Executive for the update on Opinions and welcomed that there are to be further discussions with the Law Society.

376 The Board both welcomed and were content with the Chief Executive’s Report.

4. Update from Audit and Risk Committee

4.1 The Chair of the Audit and Risk Committee (ARC) updated the Board on the meeting which took place on 14 March 2016.

4.2 The Strategic Review of Internal Audit had been completed. Internal Audit had issued the Governance Report and the Debt Collection Report. The Governance Report was assessed at the substantial assurance level with no recommendations and the Debt Collection Report received a reasonable assurance rating and included some minor recommendations.

4.3 The ARC Chair reported that positive discussions had taken place on Risk Cards and it was noted that full participation from all staff would be beneficial to ensure that a risk management culture is successfully embedded throughout the organisation.

4.4 The ARC Chair advised that the Governance Statement and the Annual Assurance Report would be discussed at the next ARC meeting on 29 June 2016.

5. Update from Staffing and Equalities Committee

5.1 The Chair of the Staffing and Equalities Committee updated the Board on the meeting which took place on 3 December 2015.

5.2 The Board discussed the draft Equalities Mainstreaming Report and subject to some additional amendments are content to delegate to the Chair of the Committee to amend and approve.

6. Finance

6.1 The Board welcomed the report from the Chief Accountant on the Financial Statement for the year ending 31 March 2016. They commend the organisation on the efficiency savings achieved due to the high level of online submissions of tax returns and the overall prudent financial management of the organisation.

7. Review of Draft Annual Report and Accounts

7.1 The Board members welcomed the Corporate Affairs Manager to the meeting to discuss the Annual Report and Accounts for 2015/16.

7.2 The first draft of the Report had been considered at the Board strategy session on 14 March 2016. The Board welcomed the improvements in the current draft and proposed a number of further amendments.

7.3 The CEO advised that further drafts of the Annual Report would be circulated in advance of the final version being brought to the August Board meeting for approval before publication. The Audit and Risk Committee would be formally considering the report at its meeting in June.

Action (015/16): Corporate Affairs Manager and Chief Accountant to issue an amended version to the Board for comments.

8. RS/HMRC MoU and Data Sharing Agreement

8.1 The Board welcomed the Head of Tax Policy to the meeting to present the report on Data Sharing with HMRC.

The detail of this discussion is considered exempt under section 29 (Formulation of Scottish Administration Policy etc) of the Freedom of Information Act (Scotland) Act 2002.

9. Scottish Government Finance Directorate Policy Update

9.1 The Board received an oral update from Alistair Brown, Acting Director of Financial Strategy, Scottish Government on progress on the Fiscal Framework and the implementation of the Scotland Act 2016

9.2 The Board decided it should meet with the Scottish Fiscal Commission in due course.

10. Corporate Plan and Business Planning

10.1 The Board welcomed an update on the Corporate Plan and Business Planning from Revenue Scotland's Chief Executive and Change Director.

10.2 The Board endorsed the paper subject to minor alterations and amendments as discussed.

11. Board Planning and Review of time spent by Board on RS business

11.1 There was a discussion on forward planning and it was agreed that the meeting in June should include a discussion on stakeholder engagement.

12. AOB

No other business was discussed.

Date of next meeting: 15 June 2016, Conference Rooms 7 & 8, VQ

End