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**Meeting of the Revenue Scotland Board – 17 June 2020 – Minute**

**Present:**

Dr Keith Nicholson, Chair  
Jane Ryder OBE  
Jean Lindsay  
Ian Tait  
Martin McEwen  
Lynn Bradley  
John Whiting CBE

**In attendance:**

Elaine Lorimer, Chief Executive, Revenue Scotland  
Michael Paterson, Head of Tax, Revenue Scotland  
Neil Ferguson, Head of Corporate Functions, Revenue Scotland  
Mairi Gibson, Head of Legal, Revenue Scotland  
Gary Sharp, Head of Governance, Revenue Scotland  
Veronica McAleaney, Governance and Policy Manager, Revenue Scotland  
Tom Kelly, Performance and Reporting Manager, Revenue Scotland (item 7 only)  
Jake Macdonald, Secretariat, Revenue Scotland

**1. Meeting Opening**

- 1.1 The Chair opened the meeting and welcomed members and officials.
- 1.2 There were no apologies received.
- 1.3 The Chair noted the agenda and asked members of the Board and the executive team if they had anything further to add under AOB. The following item was added:
  - (a) Procurement Query (Jean Lindsay)
- 1.4 The Board was content to approve the minute of 29 April 2020 as an accurate record of proceedings, subject to minor amendments.
- 1.5 In relation to the Action Log, it was agreed that actions A010/20, A011/20, A015/20, A017/20, A018/20, A020/20, A021/20, A022/20, A023/20, A024/20 should be closed, with all other actions remaining open.

**Action – the Secretariat to amend the action log as agreed.**

**Action – SEC to provide an annual report to the Board offering assurance for the Board's duty of care.**

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**2. Chair Update**

- 2.1 The Chair offered a brief update on the recent meeting between himself, the Chief Executive, and the Minister for Public Finance and Migration.
- 2.2 The meeting was seen as very productive. Both Revenue Scotland and the Minister are committed to regular engagement and the meetings offer an appropriate and effective channel for building a strong working relationship.
- 2.3 Turning to the agenda and papers for this meeting, the Chair thanked SLT for the quality of papers put forward at this meeting. It was clear that significant thought and attention had gone into preparing for the meeting and this was commended.

**3. ARC Update**

- 3.1 The Chair invited Lynn Bradley, Chair of the ARC, to provide an update on the most recent meeting.
- 3.2 An update was provided on the following issues:
  - (a) Audit Scotland's (AS) planned audit of RS in the context of COVID-19;
  - (b) Potential changes to the audit timetable for AS; and
  - (c) Audit rating for the organisation from Internal Audit.
- 3.3 She indicated that she would also update them on the progress of the risk review work at that item on the agenda.
- 3.4 Members noted the update provided.

**4. Chief Executive Report**

- 4.1 The Chair asked the Chief Executive to present her report to the Board.
- 4.2 The Chief Executive indicated that she wanted to focus on the following key elements:
  - (a) Asking the Board to endorse the decision regarding the organisation's call handling platform Rostrvm;
  - (b) The significant achievement of turning all STEP modules into an interactive set of Learning and Development deliverables through Skype. This means the organisation has a robust and sustainable learning tool going forward; and
  - (c) The work to successfully implement any changes resulting from the Coronavirus (Scotland)

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(No. 2) Bill. This was the first time the organisation has done this remotely and considerable work was required, for example in terms of updating guidance. This was also a chance for RS to work with SG to shape and influence policy; this collaboration should be commended as a model for the future.

- 4.3 The Chief Executive highlighted that she was proud of the achievements made over the last 13 weeks, noting that SLT and senior management have responded well to leading and running the organisation which is working remotely. It is an entirely new form of leadership and management and further consideration is being given to the priorities going forward.
- 4.4 Jean Lindsay asked about the impact of the three staff on secondment from RS as part of the response to the coronavirus. The Chief Executive stated that there had been no significant impact on the organisation's ability to deliver thus far, but some re-organisation was required to adjust to the reduced capacity.
- 4.5 Lynn Bradley commended the update and asked about progress with the intranet ; specifically enquiring around the extended functionality to staff. The Chief Executive highlighted that the full range of capabilities offered through the intranet had not yet been released for wider use, but a Yammer page has been set up in addition to the intranet which allows for communication and engagement amongst staff.
- 4.6 Ian Tait asked whether the Rostrvm system allowed for staff to effectively working in an electronic call centre. The Chief Executive indicated that the current technology doesn't allow for that facility, but there may be possibilities to explore this in the future as we re-procure our call handling system in 2020-21.
- 4.7 The Board noted the overall contents of the report and was content to endorse the decision to allow Rostrvm to be used remotely.

**Decision – the Board was content to endorse the decision to allow Rostrvm to be used remotely.**

**5. Target Operating Model (TOM)**

- 5.1 The Chair asked SLT to introduce the paper.
- 5.2 The Chief Executive highlighted the joint effort in regard to this work and noted the need to develop this within the context of the corporate plan, people strategy, and the financial strategy.
- 5.3 The Head of Tax emphasised that the paper aimed to illustrate how the TOM might practically be applied, for example a change to SLfT or a new devolved tax such as aggregates levy. The intention is that sections of the TOM will be developed further through the Corporate Plan process.

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5.4 In order to further support this, the Head of Corporate Functions set out how the TOM fits within the strategic framework for the organisation and how it could be used to develop the priorities identified in the next Corporate Plan and drive Business Planning work. The Head of Legal stated that the TOM reinforces how legal services work across the organisation, providing an illustrative model for the different things that need to be taken into account when taking legal decisions and providing advice.

5.5 Board members commended the work to date around the development of the TOM, and specifically noted that:

- It is critical that the TOM interacts with the organisational objectives. In doing so, the TOM should therefore read directly across to the Corporate Plan. The Corporate Plan sets out the strategic objectives and priorities of Revenue Scotland and the TOM can be viewed as a diagnostic tool open to being refined as the organisation develops;
- Board members wanted to understand better how the TOM will help to shape the future ambitions instead of focussing on what we currently do
- The sense of journey was absent at this stage – a target essentially – from the model. The Chief Executive thanked the Board for their comments and noted that this is a work in progress, agreeing with the need to view this in terms of a journey and noted the areas – such as the Corporate Plan – where the Board can add real value as the TOM and organisational objectives are developed.

5.6 Next steps:

- (a) Work to develop the financial strategy with help from Lynn Bradley and Martin McEwen;
- (b) Begin the process of shaping the new Corporate Plan; and
- (c) Reflect on what is expected from the final iteration of the TOM.

**Action – SLT to progress the TOM in line with the next steps set out at 5.7 (a, b, c).**

## **6. Health and Safety**

6.1 The Head of Governance introduced these papers and offered Board members a chance to comment and ask questions.

6.2 The Board had a productive discussion in regard to the following:

- (a) Mental health and wellbeing within the context of health and safety management needs to be more prominent in the policy;
- (b) Health and Safety reporting and the need to sight both the ARC and SEC regardless of which

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one takes ownership; and

(c) Potential risks to staff and the organisation given that staff have access to sensitive information. For example, the risk of exploitation or intimidation of staff in order to access information.

(d) The Chair agreed that the point raised at 6.2 (c) is worth re-visiting, recalling a previous training session between Board members and Police Scotland.

**Action – Head of Legal to research the organisation’s legal obligations into the matter raised at 6.2 (c) of the minute in relation to staff risks associated with accessing sensitive information. For example, the risk of exploitation or intimidation of staff in order to access information.**

**Action – Health and Safety Policy Statement and Report to be amended in line with comments from the Board and returned to the Board for sign off via correspondence.**

**Action – Secretariat to research the previous training received by the Board in relation to 6.2(c).**

**Action – Health and Safety update training session is to be designed and delivered to all Board Members later in 2020.**

## 7. Annual Business Plan

- 7.1 The Head of Corporate Functions introduced the Annual Business Plan paper and highlighted that the Business Plan should be viewed as a rolling programme of projects and other key pieces of work to be managed, with the commencement of each project staggered and adapted to recognise pressure points throughout the year.
- 7.2 The Performance and Reporting Manager emphasised the need for flexibility in managing the programme to allow for progress and setbacks.
- 7.3 Board members noted that it is unusual to include BAU items in the Annual Business Plan and sought justification for this.
- 7.4 The Chief Executive noted that the SLT had decided that it was important to include the cross cutting significant BAU items to give a better picture of the calls on the organisation’s capacity to deliver. The Board welcomed the general substance of plan and was content to endorse the approach subject to some amendments which focused on deliverables as well as external engagement.

**Decision – The Annual Business Plan for 2020-21 was approved by the Board.**

## 8. Draft Tax Compliance Plans

- 8.1 The Head of Tax introduced the Draft Tax Compliance Plans and invited the Board to comment

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and ask questions.

- 8.2 The Board praised the papers and thanked the teams for their efforts in putting them together.

**Decision – the Board was content to approve the compliance delivery plan for each of the devolved taxes.**

## 9. AOB

### Risk Review

- 9.1 The Head of Governance and Lynn Bradley introduced this item and offered the Board the opportunity to comment.

- 9.2 Lynn Bradley noted that the review of the broader vision in regard to the corporate risk register which has been slightly delayed due to operational risk management. The goal now is to have full approval by August, bringing risk back to Board in July to allow for that discussion.

- 9.3 The Board noted the update and the new established risk profile.

**Decision – the Board was content to endorse the approach as set out in the agreed actions and timetable.**

### Scheme of Internal Delegation (SoID)

- 9.4 The Board was asked to approve a small change to the SoID which had been previously discussed in detail.

**Decision – the Board was content to approve the change to the SoID at section 4.4.1(e).**

**Action – the Board requested that a formal review of the Scheme of Internal Delegation should now be undertaken (reporting back later in the year with a proposal).**

### SEC Dates

- 9.5 The Chair of the SEC noted the requirement to finalise dates for the SEC and agreed that this could be done in correspondence.

**Action – Secretariat to finalise dates for the SEC in correspondence.**

### Procurement Query

- 9.6 Jean Lindsay asked the Head of Governance to clarify the organisation's legal duties in regard to procurement. The Head of Governance provided the necessary response and assurance.

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**End of Meeting**  
**17 June 2020**