

Official Sensitive
Meeting of the Revenue Scotland Board
18 November 2020 – Minute

Meeting of the Revenue Scotland Board

13:00 till 15:30, 18 November 2020

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 (items 1, 2, 3, 4 only)
Neil Ferguson, Head of Corporate Functions, Revenue Scotland (items 1, 2, 3, 4 only)
Mairi Gibson, Head of Legal, Revenue Scotland (items 1, 2, 3, 4 only)
Gary Sharp, Head of Governance, Revenue Scotland
Jennie Marshall, Head of Planning and Performance, Revenue Scotland (items 1, 2, 3, 4 only)
Gareth Hill, Chief Accountant, Revenue Scotland (items 1, 2, 3, 4 only)
Jake Macdonald, Secretariat, Revenue Scotland (items 1, 2, 3, 4 only)

1. Meeting Opening

Welcome

1.1 The Chair welcomed everyone to the meeting.

Apologies

1.2 No apologies were tendered for the meeting.

Declarations of Interest

1.3 There were no new declarations of interest.

2. Chair Update

2.1 The Chair had nothing of note on which to update members and offered the Chief Executive the opportunity to provide her own oral update.

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3. Chief Executive Report

- 3.1 The Chief Executive provided a progress update on the recruitment of a new Chair of Revenue Scotland.
- 3.2 Revenue Scotland will be hosting a virtual information session via WebEx for candidates and the Chief Executive invited and encouraged Board members to attend the sessions where possible.
- 3.3 The Chair thanked the Chief Executive for her update and noted the merit in holding these types of sessions for potential candidates.

4. Report from the Chair of the Audit and Risk Committee

- 4.1 The Chair of the ARC provided a progress update in relation to the Annual Report and Accounts of Revenue Scotland 2019-20 as well as a short summary of the Annual Report of the ARC.
- 4.2 On the Annual Report and Accounts of RS, members noted that the drafts before them, subject to minor amendments and proof reading, were the final versions.
- 4.3 The Chair of the ARC highlighted the key issues discussed at the meeting of the ARC held earlier in the day and noted that the effective assurance provided by ARC is a team effort with excellent support from the Senior Leadership Team and Head of Governance. She expressed her thanks to the Secretariat for the quality of ARC papers and to members of the Committee, Internal Audit (SGIAAD) and Audit Scotland for their constructive and productive input.
- 4.4 The Chair of the ARC noted the strong relationship between Audit Scotland and Revenue Scotland officials, which has helped to facilitate a smooth audit process and ensured both parties have experienced a positive audit.
- 4.5 The Chair of the ARC proposed that, following the meeting earlier in the day, members of the Committee were in a position to recommend the Annual Report and Accounts of RS and Governance Statement for signature and approval by the Board.
- 4.6 Members thanked the Chair of the ARC for the helpful and comprehensive update and sought clarity on the following issues:
 - i. Audit recommendations progress and delays to conclusion;
 - ii. Realistic timescales for the conclusion of audit recommendation;

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- iii. Role of ARC in relation to the role of SEC;
 - iv. Risk Card and Risk Register review;
 - v. Expectations of the Board in relation to the audit rating; and
 - vi. Does the audit plan sufficiently identify major risks;
- 4.7 The Board noted and endorsed the conclusions reached in the Annual Report of the ARC.
- 4.8 Members agreed to review item six of the agenda (Annual Report and Accounts 2019-20) before formally approving them and recommending them for signature by the Accountable Officer.

5. Report from the Chair of the Staffing and Equalities Committee

- 5.1 The Chair of the SEC introduced the Annual Report of the SEC. She provided an update on the recent meeting of the SEC and the issues covered, notably:
- i. Scottish Tax Education Programme (STEP);
 - ii. People Strategy progress;
 - iii. Workforce Planning; and
 - iv. Equalities obligations.
- 5.2 The Chair also raised the prospect of submitting a corporate response to the consultation by the Ethical Standards Commissioner on prospective code revisions to the public appointments Code of Practice in order to further diversity on Boards. Following a productive and constructive discussion with the Head of Legal and Secretariat, the Chair of the SEC recommended to the Board that Revenue Scotland should not submit a response.
- 5.3 The Board thanked the Chair of the SEC and noted and endorsed the conclusions reached in the Annual Report of the SEC.

Decision – Revenue Scotland will not submit a corporate response to the consultation on perspective revision to the public appointments Code of Practice.

6. Annual Report and Accounts 2019-20

- 6.1 The Head of Planning and Performance outlined the key issues and noted the recommendation from the ARC to approve the Annual Report and Accounts for

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signature.

6.2 Members noted the update and queried the following issues:

- i. The presentation of KPI performance;
- ii. Senior Leadership Team appointments; and
- iii. Design of the Annual Report and Accounts.

Decision - The Board recognised the positive report provided from the ARC in conjunction with the recommendations from Audit Scotland. The Board approved the Annual Report and Accounts 2019-20 and recommended that they be signed by the Accountable Officer, subject to the minor amendments suggested by the ARC and Board.

End of Meeting
18 November 2020