

Meeting of the Revenue Scotland Board

MINUTE

13:00, 14 September 2016, Conference Room 8, VQ

Present:

Dr Keith Nicholson [Chair]

Lynn Bradley

Jane Ryder OBE

John Whiting CBE

Attended:

Elaine Lorimer, Chief Executive, Revenue Scotland

Chris Myerscough, Operations Director, Revenue Scotland

Stephen Crilly, Head of Legal Services

Erlend Barclay, Corporate Affairs Manager, Revenue Scotland

Alan Martin, Strategy and Change Manager, Revenue Scotland

Ben Norris, IT Support Specialist, Revenue Scotland

Neil Ferguson, Programme Manager, Revenue Scotland

Janet Dunsmuir, Corporate Services Manager, Revenue Scotland

Brian Rigby, Corporate Services Officer, Revenue Scotland [Secretariat]

1. Meeting opening

1.1 The Chair welcomed the Board members and officials to the meeting.

1.2 Apologies were received from Ian Tait and Andrew Fleming.

1.3 There were no interests declared.

1.4 The Board accepted the Minute of 17 August 2016 as a true record.

1.5 The Board reviewed the Action Log noting that, 141, 153, 156 of 2015 were closed. 161 remains suspended and 165 now has a deadline of December. 006 of 2016 was to be closed and a new action raised, Review of IA provision and assess what provision is required for 2017/18. 018, 031, 034, 035, 036, 038 of 2016 were closed.

1.6 The Chair of the Audit and Risk Committee (ARC) gave an oral update on the meeting that took place on 14 September 2016. This included a progress report from Internal Audit (IA) and an update on the IA Plan. A progress report was also received from Audit Scotland (AS). The Committee discussed the Risk Register and received an oral update on the Risk

Card Deep Dive in respect of Debt Pursuit. It is planned to review the key strategic risks at the November ARC meeting.

The Board noted the progress of the ARC and the update on the Debt Management processes.

Action (39/16): Secretariat to add Review of IA best value provision as new action and add to ARC agenda for 16 November.

Action (40/16): The Board to discuss the review of the key strategic risks at the December meeting. Secretariat to add to board planner.

2. Chair update [Oral]

2.1 The Chair advised the Board that he spoke at the recent Counter Fraud Conference on Cyber Risk. The conference was run by the Scottish Government (SG) and included delegates from public sector bodies, the financial sector and audit professionals.

2.2 The Chair will be attending a Non-Executive Chair event by the SG on 11 October looking at relationships between Government and Parliament.

2.3 The Chair met recently with the Corporate Affairs manager to discuss communication and engagement with the Parliament.

3. Chief Executive Report (Paper RS(05/16)01)

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

3.2 The Board welcomed the update and noted the progress in relation to the LBTT inquiry. They also looked forward to an update in October of the recent SEPA MOU meeting. The Board acknowledged the Communication Teams work in publicising the annual report and accounts. The success of the recent Business Continuity Planning (BCP) exercise was welcomed with a recommendation that a report on the review of the exercise should go to the next ARC meeting.

Action (41/16): CEO to investigate who should attend the LBTT inquiry.

Action (42/16): Secretariat to add Update on SEPA MoU to October agenda.

Action (43/16): Secretariat to add BCP Report to the ARC November agenda.

4. Tax Update (Paper RS(05/16)02)

4.1 The Operations Director, who was joined by the Head of Legal Services, introduced this paper and updated the Board on tax operations and invited them to comment.

4.2 The Board discussed a number of topics including fixed penalty cases, SLfT consultation on Loss on Ignition guidance, Additional Dwellings Supplement, LBTT operational policy and enquiries from MSP's.

4.3 The Board were satisfied, based on the information provided, that tax operations are being carried out in accordance with the Scheme of Internal Delegation. They noted the contents of the update and the paper which they found helpful. The Board were supportive of the approaches being taken.

5. SETS Procurement Approach and Contingency (Paper RS(05/16)03

5.1 The CEO introduced this paper asking the Board to agree the recommended approach.

5.2 This paper put forward options that Revenue Scotland might consider to reduce the chance of permanently losing access to SETS during the contract period, what can be done to limit the impact if access to SETS was permanently lost and a procurement path and approach for the tax administration system beyond 2019.

5.3 The Board recognised the amount of work undertaken by IT colleagues and endorsed the recommended approach and agreed that work on the solution should commence as soon as possible.

Action (44/16): IT Manager to proceed and update Board on progress.

6. APD Business Case RS(05/16)04

6.1 The Programme Team Leader introduced this paper.

6.2 At the August meeting, the Board offered comments on the Outline Business Case. These have now been incorporated into the document and the Board were invited again to offer comment and to advise if they were content to delegate final sign-off of the Business Case to the Chief Executive.

6.3 The Board recognised the good work in producing this paper and, subject to final proof reading, agreed that the Business Case is of sufficient quality to be issued to Ministers as soon as practicable.

Action (45/16): Programme Team Leader to progress. Final sign-off delegated to the CEO.

7. Scottish Approach to Taxation Submission to Finance Committee RS(05/16)05

7.1 The Programme Team Leader introduced this paper.

7.2 This paper sets out proposed written evidence to the Scottish Parliament's Finance Committee inquiry examining the Scottish Approach to Taxation. Board members were invited to review the document, offer comments and advise if they were content to delegate final sign-off of the submission to the Chief Executive to meet the submission deadline of 30 September.

7.3 The Board commended the authors of the paper, made some suggestions for the introduction to the document and agreed to submit additional comments by correspondence through the Chair.

Action (46/16): The Programme Team Leader to collate comments and apply changes to document. Final sign-off by 30 September delegated to the CEO.

8. Communications and Engagement Strategy 2016-18

8.1 The Strategy and Change Manager, who was joined by the Corporate Affairs Manager, introduced this paper.

8.2 The Revenue Scotland Communications and Engagement Strategy 2016/18 sets out the key strategic priorities for the organisation's communication and engagement activities for the remainder of the Corporate Plan. It reflects the key drivers agreed by the Board at the strategy session on 29 June, and the Board were invited to comment and agree the recommended approach.

8.3 The Board endorsed the Communications Strategy whilst making some suggestions. They requested regular updates at Board meetings and outside the pattern of Board meetings as required. They commended the team for their work and in particular on the production of an excellent summary brochure.

Action (47/16): Secretariat to add regular report as a standing Board item.

Action (48/16): Corporate Affairs Manager to ensure regular email updates.

9. AOB

2017 Board Planner

Action (49/16): Board to consider plan and feedback comments to Secretariat.

Action (50/16): CEO to consider dates for future Board/ Staff Engagement Sessions.

Date of next meeting: 19 October 2016, Conference Rooms 8, VQ

End