



Llywodraeth Cymru
Welsh Government

MEETING

Welsh Revenue Authority Board minutes: June 2018

Minutes from the Welsh Revenue Authority Board (WRA) meeting held on 16 May 2018 at 10.30am, Trefforest.

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Present

Members

- Kathryn Bishop, Chair
- Jocelyn Davies, Non-Executive
- Dyfed Edwards, Non-Executive
- David Jones, Non-Executive
- Lakshmi Narain, Non-Executive
- Martin Warren, Non-Executive
- Dyfed Alsop, Chief Executive Officer
- Sean Bradley, Chief Legal and Policy Officer
- Rebecca Godfrey, Chief Strategy Officer

Ymgynghorwyr (advisors)

- Andrew Jeffreys, Director, Welsh Treasury
- Catrin Millar, Head of Communications
- Melissa Quignon-Finch, Head of HR
- Teresa Platt, Chief Finance Officer

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Presenting or attending

- LTT Lead Technical case worker
- Head of Digital
- Debt Policy Manager
- LTT Policy Manager

Secretariat

- Ceri Sullivan, Board Secretariat

Meeting opening

1. Welcome and introductions, conflicts of interest and apologies, minutes of the last meeting, matters arising

1. The Chair welcomed Board members and ymgynghorwyr to the meeting. No conflicts of interest were raised.
2. Apologies were received from Jo Ryder, Dave Mathews and Sam Cairns. Nina Engelhardt was deputising for Sam.
3. The Board agreed that the minutes were an accurate account of what was discussed at the last meeting. The outstanding actions were discussed and it was agreed that four actions would remain open.
4. The Chair provided an update on a previous action (A18-01-06). A mock FOI request was created to test the WRA FOI guidance and process and to help with the decision about the publication of MoU's/ISAs with other government departments.
5. The exercise revealed that the bulk of the information included in the MoU/ISA's would be made available if requested under FOI legislation and therefore there was no reason why the documents could not be published.

Although this was not common practice, the Board agreed to the publication of finalised MoU's and ISA's where they would need to be released under FoI legislation and where publication was agreed in advance with relevant partners. It was suggested that publication take place at an appropriate time which does not disrupt any other communications.

Reports, approval and decisions

2. Chair report

1. The Chair celebrated recent success within the organisation. The second release of statistical data had taken place earlier that week; a piece of work that the Welsh Treasury (WT) and WRA had developed on interpretations was used to inform the discussions and guide the agenda at a recent Stamp Duty Practitioners' Group event; Land Disposal Tax (LDT) and Natural Resources Wales (NRW) team had undertaken nine visits across North Wales and North West England to inform decisions on water discount applications; the WRA had responded to its first tax opinion on a complex land transaction tax query; the helpdesk continued to receive positive feedback on their approach; and, the People Committee was formally established and had met for the first time on 13th June.
2. The Chair informed the Board that she had met with the Cabinet Secretary for the first of their quarterly meetings the previous month. The meeting was very positive and the Cabinet Secretary shared his sense of what the organisation's responsibilities were; these would be used to frame the Board away day discussions in July.
3. The Chair would meet with the Permanent Secretary for the next of their quarterly Assurance Group meetings and with the Cabinet Secretary for the second of their quarterly meetings in July. Members were reminded of two upcoming WT events on tax policy and financial devolution.
4. The Chair thanked the Board for taking time to meet with her for their individual mid-year reviews: some very useful insights and suggestions had

come out of the meetings.

3. Chief Executive report (organisational performance)

1. The Chief Executive introduced the organisational performance paper. Some outline reports of performance data had been shared with the Board prior to the meeting. The Board were informed that this work was progressing and more reports would be produced over time.
2. An overview of the ExCom's most recent meeting was provided along with an update on people. As the organisation now has most of the people and skills required, the recruitment process has slowed somewhat, although there are still some appointments to be made over the summer.
3. The number of Land Transaction Tax (LTT) returns received in the first two months of operations were broadly in line with expectations. The Board acknowledged that this was positive and possibly a result of extensive communications and stakeholder engagement.
4. No queries had been received on the first two statistical data releases. Further communications would be done around the time of the data releases in quarter four since there would then be enough data for interpretation.
5. The Board were content with the format in which organisational performance reports were provided. It was noted that ExCom will wish to raise any concerns it has on performance with the Board through these reports.

4. Financial performance

Information redacted ([Footnote 1](#)).

5. Report from committees

1. The Chair of the Audit and Risk Assurance Committee (ARAC) provided an

overview of recent activity. The committee's concentration had been on processes and procedures and ensuring appropriate policies were in place. Alongside this, work was also being done to ensure risk was being considered and managed appropriately within the organisation. Work on developing a risk register had been considered by ARAC. However, work needed to be done to determine the Board's appetite for risk, and this would be discussed at the Board's away day in July.

2. The Chair of the People Committee informed the Board that the committee had met for the first time the previous week. At the meeting, members discussed and agreed the terms of reference and frequency of committee meetings. It had been suggested that an independent attendee be invited along as and when necessary as opposed to having a standing invitation to committee meetings. Members considered and discussed the organisational design and profile of staff, and it was suggested that an overview of this information should be shared with the Board for information. It was noted that given the significant amount of pressure the organisation was under, it was important that staff well-being was kept in mind and the committee planned to include this on a future agenda.
3. The Board were informed that the WRA had recently formally recognised the same three unions as WG, although the WRA was recognised by the unions as being separate to WG. The Board discussed the need for contingency planning for possible strike days.

6. Director Welsh Treasury Report

1. The Director, Welsh Treasury (WT) provided an update on recent activity. Lots of good collaborative work between WT and WRA had taken place. A joint work plan was being developed which was progressing well. As part of this work, possible implications linked to the UK's annual budget were being considered. Joint working was also taking place on income tax devolution, a briefing would be shared with the Board in the autumn.
2. The Board were informed that the work on vacant land tax was also

progressing well and that legislative competence would be sought to allow Wales to introduce the tax. A report by Professor Gerald Holthom on 'Paying for Social Care' would be published in late June.

3. A piece of work on the risks and opportunities of Wales' tax base was being done and would come out later that month.

Board discussion

7. Elected member of staff

1. The Chair asked ymgynghorwyr to leave the meeting for the item to avoid a sense that those present had any advantage in the election. The Chair noted that seven decisions were required under the item, four of which were for the Board as a whole and three were for the non-executives.

Board decisions required:

2. Agreement of the eligibility rules for voting and standing in the Election: The Board were content with the proposed eligibility rules. However, they requested that a candidate could stand for only two consecutive terms. This would allow individuals sufficient time to settle into the role. They also agreed that staff could apply for a second term following a fallow period.
3. Agreement of the nomination procedure: The Board agreed the proposed nomination procedure. Nominees would require two supporters and staff would be able to support more than one nominee.
4. The voting method to be used, simple majority or supplementary vote: The Board agreed to a supplementary vote process.
5. Approval of the proposed dates for the coming Election: The Board agreed to the proposed dates for the coming election subject to one addition. Members requested that time be built into the timetable for the Board to agree virtually the appointment of the elected individual between the closing

of the ballot and the announcement of the results, as the legislation specifies.

Non-Executive members decisions required:

6. Agreement of the amount of 'facility time' provided to the Staff Elected Member to undertake their duties: The non-executives felt that the time required for 'Board Business' would need to be discussed and agreed between the individual and their line manager, to include preparation for the meetings, attending the meeting and for any other Board related business. In a subsequent virtual discussion, the majority of non-executives agreed that the job description should specify the likely amount of time required, as suggested in the paper: namely, 10 days.
7. Whether the Staff Elected Member role should be specifically remunerated: After some discussion about Civil Service practice on this matter, the non-executive members agreed that it should be an unremunerated opportunity.
8. Agreement of the length of the Staff Elected Member's term: The Board discussed the possibility of a two or three-year term. To allow sufficient time for the individual to settle into the role and so that the end of their term did not coincide with the end of the non-executives' first term, a three-year term of office was agreed.
9. It was suggested that the process be designed to encourage a diverse range of applications, including younger members of staff. The Board agreed that campaigning for the role would be inappropriate and that staff should have the opportunity to submit a postal vote.
10. It was noted that the appointment would be made by the non-executives and therefore the termination of that appointment would also be made by non-executive members, as the legislation sets out.
11. The Board agreed that internal communications needed to be managed appropriately and that staff needed clarity on the purpose and responsibilities of the role. It was suggested that an informal session be arranged for staff to meet with the Board to discuss the role.

8. Year one priorities

1. The Chair noted that this was an opportunity for the Board to comment and take a decision on the organisations year one priorities. The outcome of the item would inform future decisions and what the WRA's budget is spent on.
2. The Board were informed that now the WRA had achieved its initial purpose and goal, which was to establish the organisation, it now needed to focus on its next set of goals. The team had begun its work on the three-year corporate plan and it had become clear that something was needed to guide the organisation through the interim period. The following priorities were proposed for year one:
 - i. Embed **Our Approach**
 - ii. Develop an understanding of our environment and operations
 - iii. Build capability
3. The Chair acknowledged the parallel between these priorities and the Cabinet Secretary's sense of what the organisations responsibilities were.
4. The Board were content with the proposed year one priorities. However, they stressed the importance of putting measures in place to ensure 'Our Approach' was working.

9. Digital security

1. The Chair noted that this item was to provide the Board with assurance that robust security processes were in place.
2. The Board were informed that WG had signed off WRA security processes and had confirmed that they met their requirements. The Board were content with this level of assurance, however, acknowledged that some level of attacks were inevitable. Occurrences would be reported to the Board based on the level of risk. Security processes would reviewed and tested regularly.

3. Digital Security policies and procedure would be discussed at ARAC as part of the work the committee were doing, a summary of the committee's conclusions would be shared with the Board as part of their regular report. The Board requested a further security briefing in the autumn.

10. Debt collection and enforcement

1. The Chair noted that the item had been brought to the Board for initial discussion and that the debt collection and enforcement policy would be brought back in September for agreement.
2. The Board were informed that the proposal had taken into account the Cabinet Secretary's view on Debt collection and enforcement. The team would trial debt activity in-house and test the policy against the data collected.
3. The reputational risk involved with debt was discussed and the importance of ensuring the WRA's processes are aligned with 'Our Approach' and the Charter was stressed. The Board noted that the paper covered collection and enforcement but suggested that the team should be focusing more on preventing debt before it occurs and on opportunities to change the culture around debt as in most cases organisations that deal with debt in a positive way get more positive outcomes.
4. It was suggested that the team present an item to the Board on the end to end process of debt ahead of the next Board meeting.

11. Any other business

1. It was suggested that the length of the Board meetings be looked at again. Given that the Board would be meeting less frequently, the length of the meetings may need to be extended.

12. Forward look

1. The Chair noted that the forward look was a working document, which gives the Board the opportunity to comment on future planned agendas. The Board were content with the items for the following meeting.
2. The Board requested the following items be added to the forward look:
 - Further Digital Security briefing
 - End to end process of debt
3. It was also suggested that some substantive items may come out for the Board away day in July e.g. risk reporting and priorities, first draft of the corporate plan.

13. Meeting review

Information redacted ([Footnote 1](#)).

[1] There are certain circumstances where it is not appropriate to share all of the information contained within the Board minutes, for example, where it contains personal or commercial data or relates to the formulation of government policy etc. or the effective conduct of public affairs. In such circumstances, the information has been redacted and the text is marked clearly that this has been the case.

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