



Llywodraeth Cymru  
Welsh Government

MEETING, DOCUMENT

# Welsh Revenue Authority Board minutes: 27 October 2021

Minutes from the Welsh Revenue Authority (WRA) Board meeting held on 27 October 2021.

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# Present

## Members

- Kathryn Bishop, Chair
- Dyfed Edwards, Deputy Chair
- Mary Champion, Non-Executive
- Rheon Tomos, Non-Executive
- Dyfed Alsop, Chief Executive Officer
- Sam Cairns, Chief Operations Officer
- Melissa Quignon-Finch, Chief People and Communications Officer

## Ymgynghorwyr (Advisers)

- Rob Jones, Chief Finance Officer
- Neil Butt, Interim Chief of Staff
- Amy Bowden, Head of Legal
- Gareth Watson, Interim Head of Comms
- Rob Hay, Deputy Head of Tax Strategy-Welsh Treasury

## Meeting opening

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

1. The Chair welcomed everybody to the meeting.
2. Apologies were received from Andrew Jeffreys; Rob Hay would deputise and present the report from Welsh Treasury (WT).

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3. The Board conflict of interest log was agreed.
4. The minutes of the last meeting were agreed. The redacted minutes were agreed for the purpose of publication.
5. Four actions had been completed since the last meeting:
  - **A21-01-01**: Schedule review of strategies at Board level - It was noted in the forward look that strategy reviews will take place as necessary throughout the year.
  - **A21-02-01**: Schedule item on digital operating model for future Board meeting or discussion session- This had been noted on the forward look.
  - **A21-03-01**: Arrange separate briefing sessions to discuss tax risk performance measures and the debt review- To be discussed at December meeting, led by COO.
  - **A21-04-01**: The Chair and Chief of Staff will carry out a review of the Board forward look- The forward look had been updated.
6. The new Staff Elected Member (SEM) had been appointed, and will join the next meeting. Members thanked all those who were involved with the process of appointing the SEM, and to those who expressed their interest in the role and stood for election.
7. It was noted in the Board pre-meet that the Audit and Risk Assurance Committee (ARAC) would hold quarterly sessions on the National Cyber Security Centre (NCSC) toolkit, to provide assurance to the Board on cyber matters. The process would be reviewed after 2 sessions.

## Report, approvals and decisions

### 2. Chair's report

1. The recruitment of new Non-Executives had reached the final stage, involving formal approval from the Minister.
2. The CEO and Chair had an introductory meeting with the new Permanent

Secretary, due to start in the role in November.

### 3. CEO report

1. Learning and development for managers had been procured and final options were being worked through; small group sessions were previously held with staff to gain insight into individual needs and styles.
2. Compliments had been received on WRA's Welsh Language service. It was good to see many celebrations across teams, and the Board thanked all for their work and effort.
3. Members were provided with an update on accommodation.
4. On the work on unauthorised disposals: good progress has been made in the last 6 months. Initially, time was spent focusing on developing the approach and case selection policy, without issuing notices. WRA and Natural Resources Wales (NRW) teams had worked together to identify a small tranche of cases suitable for testing - these would be presented to the Case Management Committee (CMC) next month for approval. It would probably be the next financial year before the first case was resolved.
5. An update was provided on performance metrics.
6. Two new dashboards had been developed to allow operational and finance colleagues to understand the profile of tax debt more fully. This would inform a 'deep-dive' at future meetings of the new Service Delivery Leadership Group (SDLG), with any resulting process change to be relayed in future reports to the Board.
7. In terms of risk, there were tentative signs that education activity had had a positive impact on the number of risk cases.

### 4. Finance report

1. The CFO provided an update.
2. Finance was currently taking a detailed look at the government agenda, very

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important for the spending review. In the new year, numbers would be finalised for the WRA three-year Corporate Plan.

3. Under discussion of the budget underspend, key factors outside management control were noted (for example, staff accepting roles outside of the organisation). Key resourcing decisions made for reasons of operational effectiveness (for example, secondments to WG) were discussed.
4. Members were informed that a number of avenues were being explored to secure procurement expertise, however there was currently a high demand across the public sector. Training and mentoring over the past 6 months had helped build knowledge in finance and further external training was planned.
5. The CFO noted that the underspend is not expected to impact next year's budget.

## 5. Report from committees

1. There was nothing significant to report to the Board from its committees.

## 6. Report from Welsh Treasury

1. An update was provided on recent activity. The Welsh Government's Tax Conference would be held on 3 November, and the WRA would host a session. The date coincides with the publication of WG's updated tax policy framework, and the five-year tax policy workplan.
2. **Redacted.**
3. **Redacted.**
4. **Redacted.**
5. **Redacted.** The Minister was provided with the updated interdepartmental agreement.

## 7. Zero Racism Wales Pledge

1. WRA were now in a position to sign the pledge in a meaningful way; in previous years, equality was not substantially embedded across the organisation, hence the delay in signing the pledge.
2. However, it was noted that signing this pledge was merely the beginning. It was a statement of intent, with the assurance provided from the organisation that these themes are being worked on. A further discussion would need to take place on what more could be done at Board level, in order to actively take a stand against prejudice, and as an organisation, to identify what could be done in order to make a positive change.

**D21-05-01:** The Board were willing to make a commitment to taking a stand against prejudice, and a commitment to a zero-tolerance approach to racism.

**D21-05-02:** It was agreed that the Chair would sign the commitment on behalf of the Board.

## 8. WRA Future Work

1. A number of discussions were happening in parallel concerning the future of the WRA.
2. Work was underway with WG on potential future taxes, or changes to existing taxes, and considerations about how the WRA might contribute to some elements, to help clarify the Welsh way of thinking about our tax agenda.
3. The new Corporate Plan would set out this thinking about future work, and it was helpful that the spending review and corporate planning timetables had synchronised.

## Corporate Plan

4. It had been agreed between the Minister and Tîm Arwain (TA) that the current strategic objectives would remain, although underlying activities would change. The Board was in agreement. Views would be further developed on how the objectives of Data and Design would be framed within the plan.

5. TA would undertake a stakeholder review.

## Spending Review

6. **Redacted.**

7. It was important to be clear on baseline model costs, but also costs related to supporting WG in the PfG. Whilst working with estimates, we need to articulate our assumptions explicitly. Work on the use of data in our tax risk approach, a clear digital strategy and the ability to be flexible in moving resources, would allow us to be able to make better informed decisions about the future, with available resources.

## Programme for Government

8. A cross-WG/WRA Tax Policy Coordination Group was established in September 2021, with the primary purpose of seeking to align policy development across WG's tax policy priorities. To support these aims, there was need for the group to have common understanding of how tax works.

9. **Redacted.**

10. **Redacted.**



## Governance

11. Members were provided with an update on the work on external governance. The Minister was content with the litigation approach, and is interested in looking into changes within the TCMA that would facilitate the WRA being able to support WG (e.g potential change in functions, information sharing powers).

12. In terms of internal governance, the SDLG had been established, with the first meeting this month. It was the beginning of a number of changes, to improve the way people are empowered to take greater responsibility, and have leadership within the organisation. It would also create capacity for corporate leaders to start to have broader strategic scope, and manage risks at the right level.

**D21-05-03:** The Board agreed to the Corporate Plan engagement plan.

**D21-05-04:** It was agreed that the second Corporate Plan maintains the same 4 main objectives (Easy, Fair, Efficient, Capable).

## Meeting closing

### 9. Any other business

1. No other business was raised.

### 10. Forward look

1. The following items would be added to the forward look (from both the preliminary discussion and today's meeting)

- an update on Debt in December
  - an update on Unauthorised Disposals Tax (possibly in February)
  - annual report on cyber assurance (to be decided)
  - organisational response to the Zero Racism Wales pledge, along with the Equality report (potentially April)
2. The importance of flexibility of scheduling items in the forward look was noted – there were regular items to be reviewed, however it was important to allow time for strategic discussion as the future context unfolds.

## 11. Meeting review

1. It was important that the content and summary of recent discussions was relayed to the new NEDs and SEM, as part of their induction. A suggestion was made, as a performance measure, of how many people contribute to discussions (outside of the Board), throughout the course of the year. Thought would be given to what team development exercises should be undertaken, when the new members are appointed.

## Redacted information

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 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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