



Llywodraeth Cymru
Welsh Government

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Welsh Revenue Authority Board minutes: 25 May 2022

Minutes from the Welsh Revenue Authority (WRA) Board meeting held on 25 May 2022.

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Present

Members

- Kathryn Bishop, Chair
- Dyfed Edwards, Deputy Chair
- Mary Champion, Non-Executive
- Jocelyn Davies, Non-Executive
- Jim Scopes, Non-Executive
- Rheon Tomos, Non-Executive
- Dyfed Alsop, Chief Executive/Accounting Officer (CE/AO)
- Sam Cairns, Chief Operations Officer (CFO)
- Melissa Quignon-Finch, Chief People and Communications Officer
- Karen Athanatos, Staff Elected Member

Ymgynghorwyr (Advisors)

- Jo Ryder, Chief of Staff
- Anna Adams, Deputy Director, Tax Strategy and Intergovernmental Relations, Welsh Treasury

Opening

1. Welcome and introductions, conflicts of interest and apologies

1. The Chair thanked those attending and those who had made efforts to set up this hybrid meeting, a format which the Board was still learning about. In the

past, Board meeting reviews had been conducted from a single perspective but on this occasion more than one person would be asked to contribute, to reflect on the experience inside the room and at a distance.

2. Anna Adams was attending as the Welsh Government Treasury representative. Rob Jones, Chief Finance Officer (CFO), had extended his apologies.
3. Agenda changes. The order agreed in advance would be changed to accommodate the availability of contributors.
4. No new conflicts of interest were declared.

2. Minutes of the last meeting and matters arising

Minutes of the previous meeting, 23 February 2022, were accepted without substantial comment, but noting a typing error at paragraph 11.8. There were no matters arising.

Reports

3. Chief Finance Officer (CFO) report

1. The CE/AO presented the CFO report in the CFO's absence. The CE/AO commended the CFO report, which gave the Board assurance by showing how key decisions were being made. The report showed that virement issues would continue to be significant for rest of the current financial year (FY), and underlined the importance of knowing on a rolling basis the degree of flexibility available.
2. The Board commented on pressures anticipated in the coming FY, in terms of meeting the budget and funding for new development work. Business cases would be required at speed, to accommodate changes in scope and the resulting resources required. Inflationary pressure had been factored in.

Resourcing pressures would continue to be monitored. It was noted that budget volatility could be greater in 2022 to 2023 than 2021 to 2022, because of the work on new developments. Consequently, budget revision during the remainder of the FY was a possibility.

3. A more developed programme tracking budget may be a useful aid, for instance to support decisions around committing resource.

4. Service Delivery Leadership Group (SDLG) report

1. The SDLG Report focussed on how well WRA digital services were used, showing strong performance against all current indicators. Targets had been met for well over a year. If new services were to be introduced, new indicators may be required. Late filing was being actively managed, in collaboration with HMRC. Debt payments in 2020 to 2021 had been impacted by circumstances, as reported in the most recent Annual Report.
2. Debt performance had dropped slightly over the second half of the year. This suggested more stubborn debt, more likely to lead to enforcement. The debt team was working to understand this trend. The new debt service team, a multi-disciplinary team involving people from different parts of the organisation, and additional analysis, would support action.
3. It was not clear whether or to what extent recent debt levels were a function of a potential recession. The WRA was doing more in terms of understanding customers and debt, and difficulties in the wider economy would continue to be monitored.
4. The organisation 'Corporate Rebels' had been a valuable learning source. The WRA was now considering developing teams around particular services. A 6-month pilot of a new debt service team was now in progress, developing a team incorporating members of different professions, given more autonomy than previously, with the remit of making debt recovery more effective. The pilot aimed to test ways of working without setting very tight objectives from the start. The pilot outputs would be looked at with a view to

rolling out elsewhere in WRA.

5. **Redacted.**
6. **Redacted.**
7. **Redacted.**
8. Performance continued to be strong against the automation indicator, particularly in the areas of digital filing and payment. During a discussion about open case work, it was noted that resource requirements varied by type of case, which was being actively monitored.
9. **Redacted.**
10. **Redacted.**
11. Analysis and mitigation of Tax risk remained a priority for the WRA, as Tîm Arwain (TA) had agreed. Monitoring Tax risk was the responsibility of SDLG, and was also discussed at TA. TA would consider the outputs of analysis, and whether the increased tax risk had other consequences. Increases in this area, which were closely monitored, would have significant implications for the organisation.
12. **Redacted.**

5. Chair's welcome to the afternoon session

The Chair welcomed the Board to the afternoon session.

Discussion

6. Future work: Data platform, future taxes

1. The Board discussed the scope of work for the months ahead, noting that much of the development work to be done was open-ended, and not yet finalised or agreed. This presented an issue for resource management, but the CE/AO was content with the spending controls in place on these

budgets.

2. Increases in the scope of the organisation's work on future development programmes presented a challenge in managing the budget, and in the timing of recruitment. The WRA was paying close attention to the timing and sequencing of recruitment, both for new roles and for back-filling of posts.
3. The Board noted that a business case was in development in order to seek a Ministerial decision.
4. Corporate Plan. The plan was currently in the final stages of design, and would go to the Minister for formal sign-off in the first week of June. The Board noted that if new developments were required from WRA teams, the plan may need early review and perhaps revision, to address organisational changes.
5. Data platform. This was currently in start-up mode. Resourcing issues such as staff leave had added an additional 2 weeks to this phase of the project.
6. **Redacted**.

More reports

7. Chief Executive Officer/Accounting Officer (CE/AO) report

1. **Redacted**.
2. Social distancing, while it remained in place on the WG estate, had significant implications for the organisation's development of hybrid working arrangements and would also affect decisions on the appropriateness of space at Merthyr.
3. **Redacted**.
4. **Redacted**.
5. Increases in scope from new developments were likely to continue, and it may be necessary to use cost ranges in business case preparation, rather

than single estimates. The Board also discussed the importance of being clear about risk: particularly in continuing to deliver existing services while involved in new and as yet undefined future developments. It would be good to define some key indicators – red flags – to help in continuing to monitor this key area of risk.

6. The CE/AO noted that he had the option of pausing work if decisions on the way forward were required. Such paused work could be resumed or discontinued once clarity was obtained.

8. Welsh Treasury report

1. **Redacted.**
2. Ministerial decisions on future tax policy were awaited. A Bill enabling change to the Welsh Tax Act was currently going through stage 1, which included committee stages. The Visitor Levy consultation was expected to launch in mid-September. Statutory review of Land Transaction Tax was proceeding. Two bids had been received for the work on LDT reviews. A recent fiscal devolution event in Northern Ireland highlighted some aspects of tax work which may affect WRA in future.

9. Chair's report

1. Recent WRA partnership meetings with the CE/AO, WG Permanent Secretary and CFO, had been productive, and emphasised the continued importance of good cross-WG working relationships. The Chair also noted that it was regarded as best practice to involve members of a board in the recruitment of a board chair, where this was possible.
2. Future Board meetings. Members' input was invited in advance of the 22 June and 11 to 12 July meetings. For the 11 to 12 July Strategy Workshop, the Board should be careful not to create additional unintended burdens on the administration, for instance by only requesting papers where absolutely

necessary. Options for external facilitation would be considered.

3. Effectiveness Review. The Board performance review had been previously discussed at the Board, and a final discussion was on the agenda for this meeting.

10. ARAC report

The ARAC Effectiveness review had recently been completed. Audit Wales was currently prioritising NHS audits, due to resource constraints, and was therefore unlikely to complete the WRA audit by early July. The Board may need to meet in late July to finish the process. It may be necessary to also discuss the data platform business case at that time.

11. People Committee report

The 15 March PC meeting had discussed the SCS pay award, pensions remedy and the Committee's terms of reference

12. Board effectiveness review

1. This review had been run to a different timetable this year, contained a different set of responses and, significantly, reflected views in a year which had seen a number of further lockdowns. These differences from previous years made year-on-year comparison difficult, and the relatively small respondent numbers required careful analysis.
2. The Board discussed options for action in response to the Review. The Board should continue to place emphasis on communicating effectively with staff. It was noted that the score for visible leadership had fallen as had the score for "avoiding over involvement". After discussion, the Board concluded that some of the key points raised would be addressed by a move into hybrid

working and increased visibility of Board members as a result.

3. The Board agreed that given present pressures on the organisation, it would be wise to consider its future work carefully: what would a high performing Board look like in future? What were the necessities, in order to avoid putting additional burdens on members of staff?
4. For example, the Board could consider carefully whether reports should be produced specifically for the Board, if that required additional resource. Oral reports or pre-prepared reports were sometimes preferable.
5. The Chair would discuss with the Comms team how visibility could be addressed.

Closing

13. Any other business / Meeting report

1. The Chair thanked those involved in organising the meeting.
2. Meeting report. Online participants found the hybrid experience not as good as their experience of online-only meetings. There was some discussion as to whether hybrid meetings should be avoided until improved IT was available.

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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