



Llywodraeth Cymru
Welsh Government

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Welsh Revenue Authority Board minutes: 28 April 2021

Minutes from the Welsh Revenue Authority (WRA) Board meeting held on 28 April 2021.

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Present

Members

- Kathryn Bishop, Chair
- Dyfed Edwards, Deputy Chair
- Jocelyn Davies, Non-Executive
- Mary Champion, Non-Executive
- Rheon Tomos, Non-Executive
- Dyfed Alsop, Chief Executive Officer
- Becca Godfrey, Chief Strategy Officer
- Sam Cairns, Chief Operations Officer

Ymgynghorwyr (Advisers)

- Melissa Quignon-Finch, Chief People Officer
- Rob Jones, Chief Finance Officer
- Amy Bowden, Interim Head of Legal
- Gareth Watson, Interim Head of Communications
- Neil Butt, Interim Chief of Staff
- Anna Adams, Deputy Director of Tax Strategy, Policy and Engagement - 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, Anna Adams would deputise and present the report from Welsh Treasury.
3. Lucy Robinson had moved to a new role outside of the WRA and stood down as Staff Elected Member of the Board. The Board extended its gratitude to Lucy for her contribution since her appointment in October 2018.
4. An election would be run remotely, using a secure method, to appoint a new member by the July Board strategy away-day. A paper outlining the approach would be brought to the Non-executives, given that it is their role to oversee the appointment.
5. One interest was noted for inclusion to the Board interests log, no conflicts of interest were declared.
6. The minutes of the last meeting were agreed, as well as the redacted minute, subject to a few further redaction for the purpose of publication. Members agreed the actions from the last meeting, one action would remain open.
7. The Chair noted that since the Board last met it had received the Equality Report for consideration.
8. Looking ahead the Board would have a briefing on the governance review on the 6 May and following that, a further briefing on the governance review, debt and cyber resilience on the 10 June.
9. The Chief Executive informed the Board that Tîm Arwain were preparing for discussions with staff on future WRA accommodation and the measures which can be put in place to allow meetings to take place both in person and remotely. The Board welcomed summary level information on the plans being put in place to facilitate this. The WRA had also chosen appropriate

representation to attend the WG meetings which are being set up to consider options for future accommodation.

Report, approvals and decisions

2. Chair's report

1. The Chair provided an update on recent activity.
2. Since the Board last met, there had been no meetings with the Minister because of recess and the pre-election period. The organisation was preparing briefing for a potential new Minister and there would be an item later in the meeting on election manifesto.
3. A note of the Board Effectiveness review workshop had been circulated and members were asked to consider and ensure they were content with what had been minuted. The note would be used to inform the Board Effectiveness section of the annual report and accounts.
4. Over the past 2 months, the Chair had held performance appraisal discussions with each Board member; each discussion had been documented and agreed with the relevant member. These documents are held by the Board Secretariat.
5. During these meetings, the Chair asked members for their views on the approach we used to take - in which non-executive members and the staff elected member had individual objectives in areas specific to their expertise or interests where they could provide additional oversight and support to that area of the business.
6. This approach was suspended due to the strain on all our people as a result of covid-19, but now, most members of the Board agreed that this arrangement was useful to have and so it would resume over the coming month. The Chair noted 2 particular aspects of this process which are different: firstly, input from the non-executives or the staff elected member is

designed to be supportive and a contribution rather than decision-making; and secondly, it is for members of staff to initiate the contact when such support would be useful. Similarly, if a member of staff would like to contact a different non-executive for support then this was a resource that could be drawn on. By taking this more relaxed approach, the Board can ensure that members are able to contribute without overburdening the organisation.

3. CEO report and operational performance

1. The Chief Executive's (CE) report had been shared with the Board in advance. The Board discussed new trends emerging from performance data, particularly on tax risk and the team were considering how they could analyse the data to best use of it.
2. The CE noted the importance of highlighting, within this year's annual report, the context in which the WRA has delivered its services, namely, the flooding of our offices in QED and coronavirus (COVID-19). The Land Transaction Tax (LTT) holiday, paired with the need for agencies to continue to operate during a pandemic, resulted in our customers and agents adapting to the circumstances and changing their behaviours, as can be seen in the WRA's performance data. In order to meet our customers' needs and expectations the WRA has had to make changes to its services and re-allocate resource accordingly.

Operational performance

Information redacted.

4. Financial performance

Information redacted.

5. Report from committees

Audit and Risk Assurance Committee (ARAC)

1. The Chair of the ARAC provided an oral update. There was nothing to escalate to the Board on this occasion but the Committee Chair noted that the Head of Internal Audit Annual Assurance Report had been received and discussed by the committee. The report provided a reasonable assurance rating which members agreed was appropriate and all actions that came out of 2020-21 audits had either been completed or were on track to be completed.
2. A good discussion also took place on the proposed three-year internal audit plan which the committee were content with.
3. The new addition of the new UK government Orange book provides 5 principles for a risk management framework to be considered effective. The Chair noted that the committee would ensure that the organisation was applying these principles.
4. The risk management review was underway and a new risk register had been developed.

6. Report from Welsh Treasury

1. Welsh Treasury (WT) provided an update on recent activity. Their team were in in the midst of the pre-election period and gearing up for a potential new Ministers.
2. The Board were informed that the Welsh Treasury department were implementing structure changes, transferring resource within the department and setting up strategic hubs. The Tax Strategy team would now include a team focused on intergovernmental relations.

Information redacted.

Discussion

7. Remit letter

1. The CE noted that the Remit letter confirmed the budget and the expectations of the organisation for the next financial year. He felt that what was included was fair and could be met under the current circumstances, however, there was reference to local government financial reform within the letter which could bring with it some challenges. He was in discussions with WG Local Government department and would keep the Board up to date on any developments.
2. The Chair stressed the importance of the Remit letter and its usefulness in serving as a touchstone for decisions and choices the Board make.

8. Governance review

1. The Chief Executive noted that discussions had been held with all Board members individually to discuss governance review, and these meetings had proved useful to all those involved.
2. A joint working group had also been established with WT to consider conflicts and issues with external governance and how our ways of working could be improved.

9. Election manifesto

1. The Manifesto pledges specific to general tax, property and waste were presented to the Board. **Information redacted.**

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2. Depending on the outcome of the election, changes may be required to primary legislation which would result in changes to WRA guidance and services over the coming months. It was suggested that it would be useful to consider what those changes may look like sooner rather than later.

10. Digital principles review

1. An overview of the implementation of the Digital Principles was provided. There was some discussion around where the principles had worked well and where they had proven more difficult. Next steps would include:
 - plan a future Digital operating model to meet WRA digital needs (part of 3 year corporate plan)
 - consider skills and experience needs across a small team, succession planning, staff retention and potential future recruitment of apprentices
2. As a new organisation there are some things that the WRA could do in terms of digital and whilst the capability has increased as a result of the digital principles, there is a need to prioritise to ensure this area doesn't become burdensome on the digital team.
3. The Board congratulated the Digital team on the work to date and were happy that a set of principles were developed rather than a strategy to deliver aspirations. There was a discussion about the idea of a roadmap to set out more clearly how we develop this area, and further discussion is needed on this.

11. Corporate risk register and risk management review

1. The Board were provided with an overview of the risk management system and presented with the new format of the corporate risk register.
2. The review had brought to light some changes that were required to the organisations key risks captured. An overview of those changes and a new approach to grouping risk was provided.

3. There were still some internal audit actions on the risk management system to complete in the next quarter which would include a target review.
4. The Board were pleased with the direction of the work and the improvements that had been as a result of the review. Members agreed that the new format of the risk register made it accessible and easy to understand.
5. It was noted that many strategic risk registers now include a risk relating to longer-term resilience (e.g. to future pandemics or other emergencies) and that maybe this was something the WRA should consider including.
6. There were some inconsistencies with the way risk was identified and captured at departmental level, this was an observation from a risk audit and was being addressed with each function. A stock take of where risk decisions are made and the risk identification process was being mapped out. The importance of embedding risk throughout the organisation, at all levels was stressed.

Meeting closing

12. Any other business

1. No other business was raised.

13. Forward look

1. The need for a future item on digital operating model was suggested for a future meeting.

14. Meeting review

Information redacted.

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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