
Register of Commissioner and Appointed Member Interests

Contents

Category One: Remuneration	2
Category Two: Other Roles	4
Category Three: Contracts	4
Category Four: Election Expenses	5
Category Five: Houses, Land and Buildings	5
Category Six: Interest in Shares and Securities	6
Category Seven: Gifts and Hospitality	6
Category Eight: Non-Financial Interests	7
Category Nine: Close Family Members	7

The Register of Interests has been updated to reflect the Code of Conduct – February 2022¹, which is based on the new model code of conduct published in December 2021.

¹ Scottish Fiscal Commission (February 2022) [Code of Conduct](#)

Category One: Remuneration

Scottish Fiscal Commission Code of Conduct, Section 4, paragraphs 4.4 - 4.12.

Commissioner	Organisation	Role
Professor Graeme Roy	University of Glasgow, College of Social Sciences	Professor of Economics, and Deputy Head of College
Justine Riccomini	Tolley (Part of Lexis Nexis/ RELX Group)	Independent tax writer
	Institute of Financial Accountants	Fellow, and Member of Governance, Conduct and Disciplinary Panel
	Certified Public Accountants Association	Member of the Governance and Disciplinary Panel
Dr Eleanor Ryan	Glen Shuraig Consulting	Managing Director and majority owner undertaking management consultancy activities other than financial management for public sector and publicly funded organisations in the UK and overseas This includes facilitation of a 1.5 hour External Advisory Board session for Social Security Scotland in 2026- 27
	Scottish Forestry, an executive agency of the Scottish Government	Non-executive Adviser

Appointed Member to the Audit and Risk Committee	Organisation	Role
Catriona McConnell	Tesco Insurance and Money Services	Head of Audit - Operations and Professional Practices
Sarah Pumfrett	Runs a smallholding	Trading in agricultural produce
	Runs a small manufacturing business	Production of rosettes
	Disclosure Scotland	Chair of Audit and Risk Committee
	Security Industry Authority	Non-executive Board Member, and Chair of the Audit and Risk Assurance Committee

Category Two: Other Roles

Scottish Fiscal Commission Code of Conduct, Section 4, paragraphs 4.13 - 4.14.

Commissioner	Name of the Organisation	Nature of Business	Relationship to Company where you hold a remunerate position
Professor Graeme Roy	None	-	-
Justine Riccomini	None	-	-
Dr Eleanor Ryan	None	-	-

Appointed Member to the Audit and Risk Committee	Name of the Organisation	Nature of Business	Relationship to Company where you hold a remunerate position
Catriona McConnell	None	-	-
Sarah Pumfrett	None	-	-

Category Three: Contracts

Scottish Fiscal Commission Code of Conduct, Section 4, paragraphs 4.15 - 4.16.

Commissioner	Description of the contract and its duration
Professor Graeme Roy	None
Justine Riccomini	None
Dr Eleanor Ryan	None

Appointed member to the Audit and Risk Committee	Description of the contract and its duration
Catriona McConnell	None
Sarah Pumfrett	None

Category Four: Election Expenses

Scottish Fiscal Commission Code of Conduct, Section 4, paragraph 4.17.

Commissioner	Description of election expenses
Professor Graeme Roy	None
Justine Riccomini	None
Dr Eleanor Ryan	None

Appointed member to the Audit and Risk Committee	Description of election expenses
Catriona McConnell	None
Sarah Pumfrett	None

Category Five: Houses, Land and Buildings

Scottish Fiscal Commission Code of Conduct, Section 4, paragraphs 4.18-4.19.

Commissioner	Registerable house, land or building
Professor Graeme Roy	None
Justine Riccomini	A commercial property in Bo'ness, Falkirk owned jointly with spouse, currently rented to a long-standing tenant, it is currently being marketed for sale
Dr Eleanor Ryan	None

Appointed member to the Audit and Risk Committee	Registerable house, land or building
Catriona McConnell	None
Sarah Pumfrett	None

Category Six: Interest in Shares and Securities

Scottish Fiscal Commission Code of Conduct, Section 4, paragraph 4:20.

Commissioner	Registered name of the company in which you hold shares
Professor Graeme Roy	Investment in shares and securities entirely through managed funds
Justine Riccomini	None
Dr Eleanor Ryan	Investment in shares and securities entirely through managed funds

Appointed member to the Audit and Risk Committee	Registered name of the company in which you hold shares
Catriona McConnell	None.
Sarah Pumfrett	Royal Dutch Shell

Category Seven: Gifts and Hospitality

Scottish Fiscal Commission Code of Conduct Section 4, paragraph 4.21.

Commissioner	Gifts received
Professor Graeme Roy	None
Justine Riccomini	None
Dr Eleanor Ryan	None

Appointed Member to the Audit and Risk Committee	Gifts received
Catriona McConnell	None
Sarah Pumfrett	None

Category Eight: Non-Financial Interests

Scottish Fiscal Commission Code of Conduct Section 4, paragraph 4.22.

Commissioner	Name of the organisation	Description of your interest
Professor Graeme Roy	Academy of Social Sciences	Fellow
	Institute for Fiscal Studies	Centre for the Microeconomic Analysis of Public Policy - Member, Advisory Board
	Royal Economic Society	Fellow
	Royal Society of Edinburgh	Fellow
Justine Riccomini	Employment Status Consultative Committee	Chair
Dr Eleanor Ryan	None	-

Appointed Member to the Audit and Risk Committee	Organisation	Role
Catriona McConnell	None	-
Sarah Pumfrett	None	-

Category Nine: Close Family Members

Scottish Fiscal Commission Code of Conduct Section 4, paragraph 4.23.

Commissioner	Close family interests
Professor Graeme Roy	None
Justine Riccomini	None
Dr Eleanor Ryan	None

Appointed Member to the Audit and Risk Committee	Close family interests
Catriona McConnell	None
Sarah Pumfrett	None

Scottish Fiscal Commission: Strategy, Governance, and Corporate Services

