

Attendees

Professor Graeme Roy - Chair
Professor Francis Breedon - Commissioner
Professor David Ulph - Commissioner
Dr Domenico Lombardi - Commissioner
John Ireland - Chief Executive
James H White - Governance Manager, secretariat

Apologies

Claire Murdoch - Head of Fiscal Sustainability and Public Funding
David Stone - Head of Economy and Income Tax
Michael Davidson - Head of Devolved Taxes and Social Security
Susie Warden - Head of Strategy, Governance and Corporate Services

1. Welcome and Introduction

Graeme Roy opened the meeting. As this was an additional meeting to solely consider the Annual Report and Accounts, the usual format and agenda would be resumed for the next meeting scheduled for 12 November 2024. Apologies as shown above were noted and there were no declarations of interests or notification of any other business.

2. Annual Report and Accounts for the year ended 31 March 2024

Graeme Roy commented that the Annual Report gave a good review of the range and depth of the Commission's work.

David Ulph summarised the positive comments from John Ireland and Pat Kenny at the Audit and Risk Committee about the Audit Report. Francis Breedon commented that it might be helpful if the report could be used to influence the shared services provided by Scottish Government as they represent a significant risk for the Commission. Domenico Lombardi commented that the report read well and made good use of graphics to convey relevant information.

David Ulph confirmed that the Audit and Risk Committee was satisfied with the Annual Audit Report and the draft Annual Report, and had agreed to recommend that the Governance Board should note the Annual Audit Report and approve the Annual Report and Accounts.

The Governance Board confirmed that it:

- had noted Deloitte LLP's Audit Report and was content with the Commission's response to the recommendations in it; and
- was content to approve the Annual Report and Accounts for the year ended 31 March 2024.

John Ireland thanked Corporate Services Team for their work on the Annual Report and Accounts and annual audit. Graeme Roy agreed and echoed those thanks to all involved in the preparation of the Annual Report and Accounts.

3. Any other business

There were no other items of business.

4. Date of Next Meeting

The next standard Governance Board meeting is scheduled for Tuesday, 12 November 2024.

Scottish Fiscal Commission
25 September 2024