

Attendees

Professor Graeme Roy - Chair
Dr Eleanor Ryan - Commissioner
Justine Riccomini - Commissioner
John Ireland - Chief Executive
Michael Davidson - Head of Devolved Taxes and Social Security
Claire Murdoch - Head of Fiscal Sustainability and Public Funding
Ross Burnside - Scottish Fiscal Commission for item 6
Kirsty Andrew - Scottish Fiscal Commission for item 6
James H White - Governance Manager, secretariat

Apologies

Professor Domenico Lombardi – Commissioner
Susie Warden - Head of Strategy, Governance and Corporate Services
David Stone - Head of Economy and Income Tax

1. Welcome and Introduction

Graeme Roy opened the meeting, welcoming Justine and Eleanor to their first Governance Board. Apologies as given above were noted. There were no declarations of interests. The minutes of the meeting held on 7 October 2025 were agreed as an accurate record, and the action log was noted. Governance Board also noted the discussions held on 15 October which had approved publication of the Corporate Plan 2025-28, and Statement of Application of the Code of Practice for Official Statistics as well as the broad outline of the multi-year funding request to be submitted to the Scottish Government.

The Governance Board confirmed the decision made by correspondence about the appointment of Justine Riccomini as Chair of the Audit and Risk Committee.

2. Chair's Update

Graeme Roy noted thanks to the Scottish Government Public Appointments Team, the Ethical Standards Commission staff and Scottish Government Liaison team for their support in appointment of the new Commissioners.

It was confirmed that Domenico Lombardi would shortly be writing to the Cabinet Secretary for Finance and Local Government and to the Scottish Parliament's Presiding Officer to tender his resignation in early 2026 as a Commissioner. It was intended to delay recruitment of a replacement Commissioner until after the May 2026 Scottish Parliamentary Election, which would give the new Finance Committee an opportunity to have its input into the recruitment process. Colleagues in Scottish Government had confirmed that they were content with that approach, which was also agreed by the Governance Board.

Graeme Roy noted that work on the Budget forecast had started, and that he had met with opposition Finance Spokespersons and with the Convener of the Finance

and Public Administration Committee. It was recognised that the timetable for the budget forecast presents challenges to staff members.

The plan to address the error in the Fiscal Sustainability Report, discussed at the meeting on 27 August meeting, was noted. Graeme Roy recorded his appreciation for identification of the error and the proposed actions to address it were impressive.

The Commission had received a number of Freedom of Information requests and Graeme Roy gave his thanks to the team for managing these professionally and ensuring that they were replied to within the required timescales.

Graeme Roy thanked the team for their work on the Commissions multi-year funding proposals. He had also written to the Finance and Public Administration Committee setting out the Commission's plans for responding to the recommendations made by the OECD in their review published earlier in the year.

The annual governance evidence session with the Committee would provide an opportunity to discuss this further as well as any concerns on our funding.

3. Chief Executive's Update

John Ireland noted Commission staff changes. New staff include a B3 analyst who would work across two teams (economy and fiscal sustainability), the start of a six month fixed term B2 appointment, and a B2 fixed term appointment member of staff moving from part to full time. One fixed term appointment B2 analyst had recently resigned before the end of that appointment.

Since the last Governance Board an occasional paper had been published, Scottish median incomes fact sheet: Scottish Fiscal Commission estimates update – November 2025. This was partly in response to the recent Freedom of Information requests.

John Ireland confirmed that he and Susie Warden had met with the Scottish Government Director to discuss the funding which had been formally submitted on 25 November 2025.

4. Audit and Risk Committee

Justine Riccomini highlighted the discussions at last week's meeting of the Audit and Risk Committee about risk and finance. Work would be taken forward by the Committee on considering the 20 challenge points for public bodies in the report on Recognising and Responding to Early Warning-Signs in Public Sector Bodies.

The management of operational risk in the risk cards needs to be considered, as well as improving understanding of Scottish Government systems used by the Commission.

There was a discussion about both internal and external audit services provided to the Scottish Fiscal Commission. It was recognised that members of the Committee should have an opportunity to meet annually with internal and external auditors without Commission staff being present.

It was agreed that the Chair of the Audit and Risk Committee should meet the external auditors to discuss audit performance and the contribution made by auditors to the deliberations of the Committee.

John Ireland confirmed that he had met with the Head of Scottish Government Directorate for Internal Audit and Assurance to discuss the level of service received from her team and potential options for future internal audit provision.

Justine Riccomini had been given contacts for the Chairs of other public body Audit Committees, as well as the Public Body Audit Committee Network which she was looking forward to engaging with as part of her induction as the Committee Chair.

5. Finance

John Ireland reported no changes since the paper was discussed at the Audit and Risk Committee discussions.

6. Engagement Log and Engagement Paper

It was confirmed by Ross Burnside (who attended with Kirsty Andrew for this part of the meeting) that the Engagement Plan sets out the plans for the next 9 months. It is based on using Commission publications to broaden engagement with stakeholders, and proposes a new blog series, SFC Insights to highlight the Commission's work. It also aims to expand engagement with new MSPs after the May 2026 election and deliver the recommendation by OECD about future engagement. The strategy would be reviewed in August 2026.

In response to a question about how Commissioners could support the plan, it was recognised that they have both capacity and a wider perspective which could be used to identify further engagement opportunities, but longer term the Commission should look to broaden our work to include other audiences we don't have regular contact with, for example younger people.

Graeme Roy reflected that the broad strategy looks good and that induction of new MSPs will be very important, as will the proposed blog series. It would be useful for regular updates to be given to the Governance Board.

John Ireland suggested prioritising efforts on things that have the most impact. For example, work had been taken forward to better understand how people of different ages consume news which identified Facebook as a resource used. A Scottish Fiscal Commission Facebook and Instagram presence is about to be launched.

The Governance Board was content to approve the plan and for regular updates on the plan and engagement activity to be provided to the Board, which will continue to be an agenda item for future Board meetings. The Board also suggested that it may be helpful to develop a stakeholder map.

Action 1 – Governance Board requested that a stakeholder map be produced to support discussions on engagement.

7. Succession Planning and Commissioner Appointments and Meeting our Diversity and Equality Requirements

By way of introduction for the new Commissioners, Graeme Roy noted previous work on considering Commissioner succession planning and recognised it should expand to address Commission Staff, including the Senior Management Team succession planning.

In discussion, Governance Board recognised that it would be helpful to develop a concise skills matrix covering both Commissioners and staff. This could be used to help the succession planning work for discussion at a subsequent Governance Board meeting or at a Commissioner Call.

Action 2 – Governance Board reaffirmed that Succession Planning should continue as a standing agenda item.

Action 3 – Governance Board agreed that a succession planning for the Senior Management Team and staff should be started, incorporating a concise skills matrix covering both Commissioners and staff.

8. Corporate Policies and Statutory Reporting

Register of Interests – the updated register, as published was noted.

Health and Safety Policy – after clarification that the policy includes links to the Employee Assistance Programme and other Scottish Government services that are available to Scottish Fiscal Commission staff to use, the updated policy was approved by the Governance Board.

Travel Policy – the updated policy was approved by the Governance Board.

9. Any other business

There was no other items of business.

10. Date of Next Meeting

The next Governance Board meeting is scheduled for Wednesday, 11 February 2026.

Scottish Fiscal Commission
26 November 2025