

Public Records (Scotland) Act 2011

Revenue Scotland

The Keeper of the Records of Scotland

7th August 2019

Contents

1. Public Records (Scotland) Act 2011	3
2. Executive Summary	3
3. Authority Background	4
4. Assessment Process	4
5. Model Plan Elements: Checklist	5
6. Keeper's Summary	22
7. Keeper's Determination	23
8. Keeper's Endorsement.....	24

1. Public Records (Scotland) Act 2011

The Public Records (Scotland) Act 2011 (the Act) received Royal assent on 20 April 2011. It is the first new public records legislation in Scotland since 1937 and came fully into force on 1 January 2013. Its primary aim is to promote efficient and accountable record keeping by named Scottish public authorities.

The Act has its origins in *The Historical Abuse Systemic Review: Residential Schools and Children's Homes in Scotland 1950-1995* (The Shaw Report) published in 2007. The Shaw Report recorded how its investigations were hampered by poor record keeping and found that thousands of records had been created, but were then lost due to an inadequate legislative framework and poor records management. Crucially, it demonstrated how former residents of children's homes were denied access to information about their formative years. The Shaw Report demonstrated that management of records in all formats (paper and electronic) is not just a bureaucratic process, but central to good governance and should not be ignored. A follow-up review of public records legislation by the Keeper of the Records of Scotland (the Keeper) found further evidence of poor records management across the public sector. This resulted in the passage of the Act by the Scottish Parliament in March 2011.

The Act requires a named authority to prepare and implement a records management plan (RMP) which must set out proper arrangements for the management of its records. A plan must clearly describe the way the authority cares for the records that it creates, in any format, whilst carrying out its business activities. The RMP must be agreed with the Keeper and regularly reviewed.

2. Executive Summary

This report sets out the findings of the Keeper's assessment of the RMP of Revenue Scotland by the Public Records (Scotland) Act 2011 Assessment Team following its submission to the Keeper on 31 May 2018.

The assessment considered whether the RMP of Revenue Scotland was developed with proper regard to the 14 elements of the Keeper's statutory Model Records Management Plan (the Model Plan) under section 8(3) of the Act, and whether in this respect it complies with it and the specific requirements of the Act.

The outcome of the assessment and the Keeper's decision on whether the RMP of Revenue Scotland complies with the Act can be found under section 7 of this report with relevant recommendations.

3. Authority Background

Revenue Scotland was established as a Non-Ministerial Department on 1 January 2015 and is the tax authority responsible for the administration and collection of Scotland's devolved taxes - Land and Buildings Transaction Tax (LBTT) and Scottish Landfill Tax (SLfT). These taxes came into effect on 1 April 2015, replacing their UK equivalents (Stamp Duty Land Tax and UK Landfill Tax respectively). The organisation has a Board with five members, a Chief Executive and a senior leadership team.

4. Keeper's Assessment Process

The RMP was assessed by the Public Records (Scotland) Act Assessment Team on behalf of the Keeper. Assessors used the checklist elements listed in section 5, to establish whether Revenue Scotland's RMP was developed with proper regard to the elements of the Model Plan and is compliant with the Act. The assessment also considered whether there was sufficient supporting evidence of such compliance.

Key:

G	The Keeper agrees this element of an authority's plan.		A	The Keeper agrees this element of an authority's plan as an 'improvement model'. This means that he is convinced of the authority's commitment to closing a gap in provision. He will request that he is updated as work on this element progresses.		R	There is a serious gap in provision for this element with no clear explanation of how this will be addressed. The Keeper may choose to return the RMP on this basis.
----------	--	--	----------	--	--	----------	--

5. Model Plan Elements: Checklist

Element	Present	Evidence	Notes
1. Senior Officer <i>Compulsory element</i>	G	G	<p>The Records Management Plan (RMP) of Revenue Scotland identifies Andrew Fleming, Head of Strategy and Corporate Functions, as the individual with senior management responsibility for records management.</p> <p>This is confirmed in a covering letter from the Chief Executive, Elaine Lorimer, which accompanied the submission of the RMP.</p> <p>The Records Management Policy (page 5) also identifies Mr Fleming as having overall responsibility for records management within Revenue Scotland. Page 4 of the Records Management Strategy further identified Mr Fleming as having strategic</p>

			<p>responsibility for records management.</p> <p>Mr Fleming is also the corporate owner of the RMP.</p> <p>The RMP also identifies Mr Fleming as Revenue Scotland’s Senior Information Risk Owner (SIRO).</p> <p>The Keeper agrees that an appropriate individual has been identified to take senior management responsibility for records management as required by the Public Records (Scotland) Act 2011.</p>
<p>2. Records Manager <i>Compulsory element</i></p>	<p>G</p>	<p>G</p>	<p>Revenue Scotland has identified Veronica McAleaney, Head of Governance and Policy, as the individual with operational day-to-day responsibility for records management. Ms McAleaney reports to Gary Sharp, Governance Team Leader, who in turn reports to Andrew Fleming (SIRO) (see Element 1).</p> <p>Submitted as evidence are Ms McAleaney’s objectives, which include a specific requirement to develop and implement a RMP for Revenue Scotland. The RMP states that she will have access to future training events to develop her skills. The Keeper welcomes this commitment to enabling the records manager to develop skills in this area.</p> <p>Section 4.2 of the Records Management Policy also names Ms McAleaney’s as the officer with day-to-day responsibility for records management.</p> <p>The Future Developments section of this Element states that Ms McAleaney will raise the organisation-wide awareness of everyone’s records management responsibilities and will train members of her team to provide her with assistance.</p> <p>The Keeper agrees that an appropriate individual has been identified to take operational day-to-day responsibility for records management as required by the</p>

<p>3. Policy <i>Compulsory element</i></p>	<p>G</p>	<p>G</p>	<p>Public Records (Scotland) Act 2011.</p> <p>The RMP states that Revenue Scotland is committed to ensuring that it adopts a systematic and planned approach to the management of its records from creation to their ultimate disposal. In order to do this, Revenue Scotland have supplied their Records Management Strategy, which details at a high level, the organisational approach to records management. It uses the 14 Elements of the RMP as a structure for outlining its intended actions.</p> <p>Revenue Scotland has submitted its Records Management Policy, version 1.1, approved 30 May 2018. The Policy recognises that records are an important asset and that their management is equally important. The Policy outlines the roles and responsibilities for the ensuring the effective management of Revenue Scotland's records. The Policy outlines the systems in place for managing records created and received by Revenue Scotland. A screenshot of the Information Management page on Revenue Scotland's Wiki site has been submitted showing that staff have access to the Policy. Staff are also able to access information and policies relating to data protection, information security, Business Classification Scheme and information sharing guidance. The Keeper commends Revenue Scotland for the creation of this area which will provide staff with a central reference point for information governance issues.</p> <p>As part of their induction and on an annual basis, Revenue Scotland provide training on the General Data Protection Regulation (GDPR) and a Responsible for Information course. A list of the training undertaken by staff is maintained and has been submitted as evidence. Revenue Scotland has submitted screenshots of the Civil Service Learning 'Responsible for Information' and the Scottish Government's data protection online training modules.</p> <p>The Keeper agrees that Revenue Scotland has an operational records management policy statement which staff are able to access.</p>
--	-----------------	-----------------	--

<p>4. Business Classification</p>	<p>G</p>	<p>G</p>	<p>One of the key commitments in the Records Management Strategy is to develop a Business Classification Scheme which would allow the more consistent application of retention schedules as well as manage access and security arrangements.</p> <p>The Records Management Policy outlines the systems used in the management of records created and managed by Revenue Scotland. Revenue Scotland’s aim is to become a fully digital workplace and paper records are scanned and saved into either the Electronic Records and Document Management System (ERDMS) or the Scottish Electronic Tax System (SETS). Paper records which have not been scanned are stored in lockable cabinets within secure office space. The Policy also states the importance of not storing records on personal or shared drives but instead to save corporate information into either the ERDMS or SETS. The Keeper commends this approach.</p> <p>Revenue Scotland has provided its Business Classification Scheme (BCS). Revenue Scotland uses the Scottish Government’s ERDMS (Objective) to manage the majority of its records. It follows, in the main, the structure imposed on it by the Scottish Government’s BCS. The BCS describes the main functions carried out by Revenue Scotland and the types of records created. The BCS also contains screenshots of the multi-levelled folder structure of the records managed on Objective. All staff are required to undergo training in the use of Objective before they are permitted to use the system. The Keeper is familiar with the structure and capabilities of the Objective system and agrees that it is an appropriate solution for managing records.</p> <p>SETS is a bespoke portal developed to administer and pay tax returns. It is also used to resolve any disputes and is used to store other information about cases. The BCS states that a separate retention schedule has been developed to dispose of the information held on the system. Submitted as evidence is a screenshot of the guidance for creating a case file on the SETS case management system. Also</p>
-----------------------------------	-----------------	-----------------	--

			<p>submitted is a screenshot of the format in which records are managed on the SETS system.</p> <p>The BCS also includes an attachment to Revenue Scotland’s file list as an Appendix.</p> <p>Revenue Scotland also uses other systems, such as Huddle, to facilitate collaborative working.</p> <p>Revenue Scotland has stated that since 2015 it has devolved some of its functions to both Registers of Scotland and Scottish Environment Protection Agency (SEPA). These are both scheduled under the Public Records (Scotland) Act 2011 and have had RMPs agreed by the Keeper. The Keeper is therefore assured that the third parties carrying out Revenue Scotland’s functions have appropriate records management arrangements in place.</p> <p>The Keeper agrees that Revenue Scotland has an operational BCS which outlines the systems used to create and manage records and the structure into which they are placed.</p>
5. Retention schedule	A	A	<p>The RMP states that as well as identifying the record classes created and managed by Revenue Scotland, work has also been undertaken to determine the retention periods for these records. They have also been mapped to the structure of the BCS. The Retention and Disposal Schedule appears as Annex A of the Records Management Policy.</p> <p>Section 6 of the Records Management Policy relates to retention and disposal of records and information. The Policy states that information and records should only be retained as long as they are required for Revenue Scotland’s business or legal purposes. At the end of their retention periods, records will either be destroyed or transferred to the National Records of Scotland (NRS) for permanent preservation.</p>

			<p>Revenue Scotland are currently undertaking a review of all files held on Objective and are being assisted in this by the Scottish Governments ERDM team in order to ensure that the appropriate retention periods have been applied to records. Revenue Scotland are also working with the ERDM team to identify Lead Division Responsibilities within the organisation which will allow them to allocate files to specific Information Management Support Officers (IMSOs) thereby imposing greater control over records. This review will be used to inform the development of a revised retention schedule. Revenue Scotland has also been liaising with NRS colleagues in Depositor Liaison Branch with the intention of identifying records suitable for permanent preservation. Once the review of files is complete Revenue Scotland will invite NRS colleagues to assist in identifying records for archiving. This work will also be incorporated into the retention schedule and suitable transfer arrangements will then be developed. The Keeper commends this commitment to improve control over the destruction of records and the identification of records for permanent preservation. He looks forward to seeing the results of this work once it is complete and has been approved.</p> <p>The Records Management Strategy contains a commitment to raising staff awareness of the need to regularly review records against the requirements of the schedule and the methods of disposal. The Keeper commends the recognition of this important aspect of implementing a retention schedule.</p> <p>The Assessment and Review section of this Element states that the retention schedule will be reviewed and assessed annually to ensure it continues to meet business and regulatory needs. The Keeper commends the commitment to keeping key documents such as the schedule up-to-date.</p> <p>The Keeper can agree this Element on an 'Improvement Model' basis. This means that the authority has identified a gap in provision (the lack of a fully</p>
--	--	--	--

			<p>developed retention and disposal schedule) and has identified how it intends to close the gap. This agreement is conditional on the basis that the Keeper is kept informed of the progress of work to close this gap.</p>
<p>6. Destruction Arrangements <i>Compulsory element</i></p>	<p>G</p>	<p>G</p>	<p>Revenue Scotland’s approach to the destruction of records in line with its Retention and Disposal Schedule (see Element 5) is described in Section 6 of its Records Management Policy. The Policy contains a commitment that Revenue Scotland will only retain records and information as long as is necessary to support its business activities and to comply with relevant legislative requirements. Revenue Scotland has described the following arrangements for the secure destruction of its information and records:</p> <p>Paper (on-site) – Revenue Scotland state that all paper records that come into the organisation are scanned on arrival. The RMP states that paper records are either securely shredded on-site by Revenue Scotland staff or under contract to Shred-It. The Records Management Shredder Information document states that Revenue Scotland operate one shredder which is accessible to all staff in its premises. A guidance poster on how to use the shredder is placed above the shredder. Evidence of this arrangement operating in practice is supplied as a photograph forming Appendix C. Appendices A and B also show the arrangements that Revenue Scotland has in place with Shred-It.</p> <p>Paper (off-site) – Revenue Scotland has provided a statement confirming that it does not store, or intend to store, paper records with a commercial storage company.</p> <p>Electronic – Revenue Scotland uses the Scottish Government’s ERDMS (Objective) to manage its electronic records. The RMP states that when electronic records are destroyed on Objective, a ‘stub’ remains containing the file name, document name and associated metadata, thereby retaining a record of destruction which is important for compliance with other information legislation. Revenue</p>

			<p>Scotland states that the destruction of electronic records is the responsibility of the records manager (see Element 2). Records managed using the SETS system need to be retained for 20 years in line with legislation. Destruction of these records at the end of the retention period will be carried out by the records manager. Records managed using the Objective ERDMS have retention periods applied to them but destruction is not automated. The Scottish Government’s ERDMS team requests authorisation from the records manager prior to destroying electronic records.</p> <p>Hardware – The RMP states that electronic media is securely destroyed through approved procedures. The destruction of electronic media and storage devices is managed through an arrangement with the Scottish Government and this is confirmed in a document from the Scottish Government’s records manager. The Scottish Government engages a contractor (CCL North) to dispose of its obsolete hardware. A list is maintained of all equipment sent for destruction and destruction certificates are provided evidencing the destruction. The Keeper is familiar with these arrangements as a number of authorities have entered into the same arrangements and he agrees that this is a suitable approach.</p> <p>Back-ups – Revenue Scotland also follows the Scottish Government’s back-up procedures. This is also confirmed in the document which confirms the arrangements for the secure disposal of hardware. Revenue Scotland uses the Scottish Government’s ERDMS (Objective) to manage its electronic records. Records on this, and other systems, are backed up incrementally on a daily basis with a full back-up taken at the weekend. The back-ups are retained for four weeks before being destroyed. Again, the Keeper is familiar with these arrangements and agrees that they are appropriate for an authority such as Revenue Scotland.</p> <p>The Keeper agrees that there are procedures in place to allow Revenue Scotland to securely destroy records.</p>
--	--	--	---

<p>7. Archiving and Transfer <i>Compulsory element</i></p>	<p>A</p>	<p>A</p>	<p>The RMP states that records identified as being of historical interest are transferred to the National Records of Scotland (NRS). The Keeper agrees that Revenue Scotland have identified an appropriate archive to transfer records to.</p> <p>The RMP also states that this transfer relationship is governed by a Memorandum of Understanding (MoU). This has not yet been signed and is therefore not yet operational, but the Keeper is aware that discussions have begun and are currently ongoing.</p> <p>Revenue Scotland has stated that it has been in touch with Depositor Liaison colleagues at NRS. Once the review of files is complete Revenue Scotland will invite NRS colleagues to assist in identifying records for archiving. As a result, Revenue Scotland will amend the retention schedule to reflect this and then develop procedures for transferring archives to NRS. The Keeper recommends that Revenue Scotland continues to liaise with NRS colleagues to finalise the MoU. Revenue Scotland have provided a commitment to not destroy any records which have been selected for permanent preservation.</p> <p>The Keeper can agree this Element on an ‘Improvement Model’ basis. This means that the authority has identified a gap in provision (the lack of identification of records for potential permanent preservation in the retention schedule, the lack of an approved MoU and the lack of transfer arrangements) and has identified how it intends to close the gap. This agreement is dependent upon the Keeper being kept informed of progress on a regular basis.</p>
<p>8. Information Security <i>Compulsory element</i></p>	<p>G</p>	<p>G</p>	<p>The RMP states that Revenue Scotland has a number of policies and procedures in place which are closely aligned to the international standard for information security ISO 27001.</p> <p>Submitted as evidence is Revenue Scotland’s Information Handling Policy. The</p>

			<p>Policy outlines the responsibilities of the Data Protection Officer, the SIRO and Information Asset Owners (IAOs). The Policy states that all staff are provided with training on information handling, data protection and cyber security on induction and by the use of annual refresher courses. An Induction Pack has been submitted which provides information about staff security passes, the Scottish Government Security Classification Policy, IT Security and Revenue Scotland’s Clear Screen/Desk Policy. A copy of Revenue Scotland’s Mandatory Training Record has also been provided, showing the training that individual members of staff have undertaken.</p> <p>All staff are required to sign a declaration of confidentiality relating to Protected Taxpayer Information (PTI). A copy of the PTI declaration has been supplied.</p> <p>Revenue Scotland maintains a corporate risk register which is governed by the Risk Management Framework. The register hasn’t been submitted, which the Keeper accepts, but the accompanying Framework has which shows the criteria for identifying and managing risks to the organisation, including the information risk.</p> <p>Revenue Scotland also has submitted its Information Sharing Guidance and an Information Sharing Agreement Template. The Guidance outlines the situations in which information can be securely shared and how this should practically happen.</p> <p>Also submitted is a poster relating to information security. The Keeper commends this method of raising staff awareness of the importance of keeping key business information secure.</p> <p>Revenue Scotland’s use of IT systems is controlled by the Scottish Governments IT Code of Conduct, which the Keeper is familiar with.</p> <p>Section 5.1.2 of the Records Management Policy states that paper records are</p>
--	--	--	--

			<p>stored in locked cabinets in a secure office.</p> <p>Also submitted to the Keeper is the Security Incident Management Policy which details the potential threats to information security and the steps to be taken in the event of an incident occurring.</p> <p>Also provided is a MoU between Revenue Scotland and Scottish Government for the provision of Baseline Personnel Security Standard and National Security Vetting arrangements for Revenue Scotland staff.</p> <p>The Keeper agrees that there are appropriate arrangements in place to protect the information created and managed by Revenue Scotland.</p>
9. Data Protection	G	G	<p>The RMP states that Revenue Scotland uses the Scottish Government's Data Protection Policy which is available on the Scottish Government's intranet, Saltire.</p> <p>Revenue Scotland is also listed on the Data Protection Register, which is maintained by the Information Commissioner's Office.</p> <p>Also submitted as evidence is Revenue Scotland's Information Handling Policy. The Policy outlines the responsibilities of the Data Protection Officer, the SIRO and Information Asset Owners (IAOs). The Policy states that all staff are provided with training on information handling, data protection and cyber security on induction and by the use of annual refresher courses.</p> <p>All staff are required to sign a declaration of confidentiality relating to Protected Taxpayer Information (PTI). A copy of the PTI declaration has been supplied.</p> <p>Revenue Scotland's website contains a privacy notice which details the types of personal information collected and managed by them and the reasons this information is collected. It also contains guidance for requesting personal</p>

			<p>information through a Subject Access Request form.</p> <p>Also submitted is staff guidance for dealing with Subject Access Requests (SARs). This provides staff with advice on how to identify SARs and how to deal with them.</p> <p>Also provided is a form for Requesting the Disclosure of Personal Data. This form is used by Police Scotland or HMRC.</p> <p>Revenue Scotland has entered into a number of Data Sharing Agreements with other public bodies. A sample of these agreements have been provided showing the nature of data being shared and the measures in place to protect this information.</p> <p>Also supplied is a PowerPoint presentation used for training staff in their responsibilities relating to PTI. It also covers requirements under Data Protection legislation.</p> <p>An Induction Pack has been submitted which provides information about staff security passes, the Scottish Government Security Classification Policy, IT Security and Revenue Scotland’s Clear Screen/Desk Policy. A copy of Revenue Scotland’s Mandatory Training Record has also been provided, showing the training that individual members of staff have undertaken.</p> <p>The Keeper agrees that Revenue Scotland is aware of its responsibilities under Data Protection legislation for the personal information it creates and manages.</p>
<p>10. Business Continuity and Vital Records</p>	<p>G</p>	<p>G</p>	<p>The RMP states that Revenue Scotland has a number of resilience processes in place in the event of an interruption to its normal business.</p> <p>The RMP states that the main tax system is backed up routinely and two live copies are stored across different sites.</p>

			<p>The provision of SCOTS desktop and information facilities are provided by the Scottish Government. The Keeper is familiar with these arrangements and agrees that there are appropriate recovery measures in place.</p> <p>Revenue Scotland has supplied its Business Continuity Plan (BCP) which sets out its corporate approach to managing unplanned interruptions to the systems it uses and the services it provides. It also describes the procedures to be followed to allow Revenue Scotland to resume key business activities. It allocates the responsibility for contingency planning to the Head of Corporate Services and Finance. It also outlines the key areas which are a priority for recovery after an incident. A copy of the BCP is maintained on the Scottish Government's Objective ERDMS and a copy in an alternative location.</p> <p>Also submitted is the ICT Disaster Recovery Plan. This covers the operation of the Scottish Electronic Tax System (SETS) and the measures in place to ensure its continued operation in the event of an incident. It supports the BCP.</p> <p>Section 5.1 of the Records Management Policy states that Revenue Scotland is moving towards a digital working environment. Currently all paper records are digitised on arrival and then saved either on SETS or on Objective. Paper records not yet scanned are kept in secure locked cabinets in a secure office. The Keeper accepts that there are effective back-up procedures in place to recover electronic records and systems. Some paper copies need to be retained by the legal, tax and finance teams for legal admissibility purposes. Revenue Scotland are working with the Scottish Government's ERDMS and Scanning teams to work towards compliance with BS10008, the British Standard for Evidential Weight and Legal Admissibility of Electronic Information. All paper files are kept in lockable cabinets, which are locked when not in use. The cabinets are not fireproof but they are located in areas which are protected by sprinkler systems. These paper records have been scanned and will be retrievable as they will have been subject to regular</p>
--	--	--	--

			<p>back-up (see Element 6).</p> <p>The Keeper agrees that Revenue Scotland has processes in place to allow it to resume its business in the event of a disaster.</p>
11. Audit trail	A	G	<p>The RMP states that Revenue Scotland uses the Scottish Government’s ERDMS, Objective, to manage its electronic records. Objective is able to provide audit trail functionality for viewing, modifying and deleting records. The Keeper is familiar with the Objective system and agrees that it provides appropriate audit trail capabilities.</p> <p>The RMP also states that other IT systems and databases provide audit logs that records their usage and amendments to records stored on these systems. Revenue Scotland has supplied a screenshot of the audit trail functionality of the SETS system. This details who access cases and when and alterations made to the record, similar to the Objective system.</p> <p>Revenue Scotland keeps paper records on-site and are filed in order of date and the type of records. Revenue Scotland states that there are no paper file registries in place as they intend to digitise all paper records that they receive. The Keeper can accept this commitment to making the digital copy the ‘main’ record and requests that he is kept informed of the progress towards compliance with BS10008, the British Standard for Evidential Weight and Legal Admissibility of Electronic Information.</p> <p>The RMP states that training is provided on managing electronic records and that this includes document naming conventions, the use of version control and managing emails. Revenue Scotland has supplied screenshots of the ERDMS training that all staff are required to undertake before being able to access the system. Additionally, where staff have not complied with naming conventions the IMSO for the relevant business area will work with individuals to highlight the importance of document naming. The Keeper commends this proactive approach to</p>

			<p>providing staff with the knowledge and skills to undertake their records management responsibilities.</p> <p>Staff are also reminded at induction of the importance of email management. Staff are encouraged to save emails containing business information in to the appropriate folder/area of either Objective or SETS. The Keeper commends this approach to the management of business information contained in emails.</p> <p>The Keeper can agree this Element on an ‘Improvement Model’ basis. This means that the authority has identified a gap in provision (the management of paper records during the transition towards an ‘entirely digital’ recordkeeping system) but has identified how it intends to close this gap. This agreement is dependent upon the Keeper being kept informed of the progress to close the gap.</p>
<p>12. Competency Framework for records management staff</p>	<p>G</p>	<p>A</p>	<p>The RMP states that core competencies and the key knowledge and skills required by staff who have responsibility for records management are clearly outlined in the Records Management Competency Framework.</p> <p>Revenue Scotland has identified Veronica McAleaney, Head of Governance and Policy, as their records manager (see Element 2). Ms McAleaney’s objectives have been supplied as evidence.</p> <p>Revenue Scotland receive compulsory training in the use of its ERDMS, Objective, before they are allowed to use the system. The Keeper is aware of this training.</p> <p>Revenue Scotland has produced an Induction Pack for new staff outlining the systems used and the security measures in place to protect the information managed by these systems. Security essentials are covered as part of a four week induction programme.</p>

			<p>As part of their induction and on an annual basis, Revenue Scotland provide staff with mandatory Data Protection and Responsible for Information training. Screenshots from the Scottish Government’s Data Protection and Civil Service Learning’s Responsible for Information eLearning modules have been supplied as evidence.</p> <p>A list of the training undertaken by staff is maintained and has been submitted as evidence.</p> <p>The ‘Future Developments’ section of this Element identifies records management as a distinct stream within Revenue Scotland’s training portfolio. Training will include Data Protection, Freedom of Information, Public Records (Scotland) Act 2011 requirements, and information security. The Keeper would welcome being sent samples, such as screenshots from relevant e-learning modules, of this training once it has been developed and rolled out.</p> <p>The Keeper can agree this Element on an ‘Improvement Model’ basis. This means that the authority has identified improvements to be made to provision in this area (development of bespoke records management training for Revenue Scotland staff) and has provided a timescale for this work. As part of his agreement the Keeper request that he is kept informed of the progress of this work.</p>
<p>13. Assessment and Review</p>	<p>G</p>	<p>G</p>	<p>The RMP states that the Corporate Records Manager (see Element 2) will be responsible for oversight of and updating the RMP and the supporting policies and procedures. This responsibility forms part of the Records Manager’s annual objectives. These objectives have been provided as evidence and contain a commitment to reviewing the RMP and supporting documents.</p> <p>The RMP states that the policies and procedures which have been produced to support the RMP have been developed in consultation with colleagues across the</p>

			<p>organisation. The Keeper commends this approach as it should ensure greater buy-in to the practical operation of these policies and procedures.</p> <p>Reviews of the RMP will be reported to the Senior Leadership Team, of which the SIRO is a member (see Element 1). The Keeper agrees that this is an appropriate reporting structure.</p> <p>The Document Control Sheet shows that the Records Management Policy will be reviewed every annually.</p> <p>Revenue Scotland has stated that it intends to use the Keeper’s annual Progress Update Review (PUR) mechanism to review the RMP and for monitoring development of records management systems and procedures.</p> <p>The Keeper agrees that Revenue Scotland has processes in place to ensure that the RMP and associated policies and procedures are kept up to date.</p>
14. Shared Information	G	G	<p>The RMP states that Revenue Scotland shares data and information in line with legislative requirements under Data Protection and Freedom of Information legislation, but also considering the requirements of PTI.</p> <p>Revenue Scotland has created a guidance document for the sharing of information with other bodies. It is a criminal offence to share PTI inappropriately so the guidance document describes the ways in which information can be shared and contains a step-by-step guide for staff to follow to establish whether information can be shared.</p> <p>Revenue Scotland has developed a template for creating Information Sharing Agreements (ISAs). This contains a section on information governance which covers the responsibilities for answering requests for information, information security and disposal of the information.</p>

			<p>Revenue Scotland has a number of systematic sharing arrangement with several bodies, including Registers of Scotland. Sample ISAs have been submitted showing these arrangements are operational.</p> <p>Requests for information which occur on an ad hoc basis are covered by a Request for Disclosure of Information Form and a Request for Disclosure of Personal Data Form. Requests such as these are likely to originate from the Police.</p> <p>The Keeper agrees that Revenue Scotland has procedures in place to allow it to share information securely with other bodies and that the governance of the information being shared has been considered.</p>
--	--	--	---

6. Keeper's Summary

Elements 1-14 that the Keeper considers should be in a public authority records management plan have been properly considered by Revenue Scotland. Policies and governance structures are in place to implement the actions required by the plan.

Elements that require development by Revenue Scotland are as follows:

Element 5 – Retention Schedule

Element 7 – Archiving and Transfer

Element 11 – Audit Trail

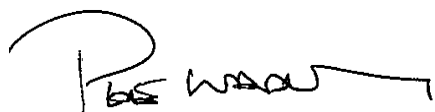
Element 12 – Competency Framework for Records Management Staff

7. Keeper's Determination

Based on the assessment process detailed above, the Keeper agrees the RMP of Revenue Scotland.

The Keeper recommends that Revenue Scotland should publish its agreed RMP as an example of good practice within the authority and the sector.

This report follows the Keeper's assessment carried out by,



.....

Pete Wadley
Public Records Officer



.....

Robert Fotheringham
Public Records Officer

8. Endorsement of Report by the Keeper of the Records of Scotland

The report has been examined and is endorsed under the signature of the Keeper of the Records of Scotland as proof of compliance under section 1 of the Public Records (Scotland) Act 2011, and confirms formal agreement by the Keeper of the RMP as submitted by Revenue Scotland. In agreeing this RMP, the Keeper expects Revenue Scotland to fully implement the agreed RMP and meet its obligations under the Act.



.....
Paul Lowe
Keeper of the Records of Scotland