

The Public Records (Scotland) Act 2011

Revenue Scotland

Progress Update Review (PUR) Report by the PRSA Assessment Team

5 August 2021

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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 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 recordkeeping 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. Progress Update Review (PUR) Mechanism

Under section 5(1) & (2) of the Act the Keeper may only require a review of an authority's agreed RMP to be undertaken not earlier than five years after the date on which the authority's RMP was last agreed. Regardless of whether an authority has successfully achieved its goals identified in its RMP or continues to work towards them, the minimum period of five years before the Keeper can require a review of a RMP does not allow for continuous progress to be captured and recognised.

The success of the Act to date is attributable to a large degree to meaningful communication between the Keeper, the Assessment Team, and named public authorities. Consultation with Key Contacts has highlighted the desirability of a mechanism to facilitate regular, constructive dialogue between stakeholders and the Assessment Team. Many authorities have themselves recognised that such regular communication is necessary to keep their agreed plans up to date following inevitable organisational change. Following meetings between authorities and the Assessment Team, a reporting mechanism through which progress and local initiatives can be acknowledged and reviewed by the Assessment Team was proposed. Key Contacts have expressed the hope that through submission of regular updates, the momentum generated by the Act can continue to be sustained at all levels within authorities.

The PUR self-assessment review mechanism was developed in collaboration with stakeholders and was formally announced in the Keeper's Annual Report published on 12 August 2016. The completion of the PUR process enables authorities to be credited for the progress they are effecting and to receive constructive advice concerning on-going developments. Engaging with this mechanism will not only maintain the spirit of the Act by encouraging senior management to recognise the need for good records management practices, but will also help authorities comply with their statutory obligation under section 5(1)(a) of the Act to keep their RMP under review.

3. Executive Summary

This Report sets out the findings of the Public Records (Scotland) Act 2011 (the Act) Assessment Team's consideration of the Progress Update template submitted for Revenue Scotland. The outcome of the assessment and relevant feedback can be found under sections 6 – 8.

4. 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.

5. Assessment Process

A PUR submission is evaluated by the Act's Assessment Team. The self-assessment process invites authorities to complete a template and send it to the Assessment Team one year after the date of agreement of its RMP and every year thereafter. The self-assessment template highlights where an authority's plan achieved agreement on an improvement basis and invites updates under those 'Amber' elements. However, it also provides an opportunity for authorities not simply to report on progress against improvements, but to comment on any new initiatives, highlight innovations, or record changes to existing arrangements under those elements that had attracted an initial 'Green' score in their original RMP submission.

The assessment report considers statements made by an authority under the elements of its agreed Plan that included improvement models. It reflects any changes and/or progress made towards achieving full compliance in those areas where agreement under improvement was made in the Keeper's Assessment Report of their RMP. The PUR assessment report also considers statements of further progress made in elements already compliant under the Act.

Engagement with the PUR mechanism for assessment cannot alter the Keeper's Assessment Report of an authority's agreed RMP or any RAG assessment within it. Instead the PUR Final Report records the Assessment Team's evaluation of the submission and its opinion on the progress being made by the authority since agreeing its RMP. The team's assessment provides an informal indication of what marking an authority could expect should it submit a revised RMP to the Keeper under the Act, although such assessment is made without prejudice to the Keeper's right to adopt a different marking at that stage.

Key:

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| G | The Assessment Team agrees this element of an authority's plan. | A | The Assessment Team agrees this element of an authority's progress update submission as an 'improvement model'. This means that they are convinced of the authority's commitment to closing a gap in provision. They will request that they are 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 Assessment Team may choose to notify the Keeper on this basis. |
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6. Progress Update Review (PUR) Template: Revenue Scotland

| Element | Status of elements under agreed Plan 07AUG19 | Status of evidence under agreed Plan 07AUG19 | Progress assessment status 05AUG21 | Keeper's Report Comments on Authority's Plan 07AUG19 | Self-assessment Update as submitted by the Authority since 07AUG19 | Progress Review Comment 05AUG21 |
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| 1. Senior Officer | G | G | G | Update required on any change. | Andrew Fleming has moved on to another post and Neil Ferguson has taken over as SIRO. Neil is the Head of Corporate Functions in RS. | The Keeper's Assessment Team thanks you for this update which has been noted. |
| 2. Records Manager | G | G | G | Update required on any change. | Veronica McAleaney has also moved post (January 2021) and a new Records Manager has yet to be identified. The Key Contacts for Revenue Scotland in the interim are Gary Sharp, Head of Governance, and Shamyla Afzal, Governance and Compliance Manager. | This update has been noted with thanks. |
| 3. Policy | G | G | G | Update required on any change. | We have updated our policy following developments over the past year and our move to remote working. Key changes are our use of Objective Connect, Teams and the significant drop in new paper records received. | The Assessment Team thanks you for this update. There have been significant changes to the way we work, and it is positive to see that policies are being updated accordingly in a timely manner. The key changes will have major implications on aspects of |

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| | | | | | | records management practice. |
| 4. Business Classification | G | G | G | Update required on any change. | Revenue Scotland continues to operate largely under the same BCS as when we submitted our Records Management Plan. Key improvements have been identified since and we are in the process of looking again at our BCS with a view to making more significant changes over 2021/2022 to better align with Revenue Scotland operations as they have developed quite substantially since 2014 when our BCS was created. | Thank you for this update – it is positive that work is taking place to keep the BCS relevant to operations, especially if this has changed significantly. The Assessment Team would be eager to hear how this progresses in consecutive PURs. |
| 5. Retention Schedule | A | A | A | 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) | <p>Following our review of our eRDM files last year, we found around 1/3 of files we had created had been given the incorrect file type.</p> <p>All of these have now been rectified, in collaboration with the Scottish Government eRDM team.</p> <p>As our file plan and structure had been developed prior to the organisation properly existing, errors in the initial design remained until the point at which this was reviewed as part of the RMP programme of work. This was further exacerbated by the lack of a proper Records Management capability, training and awareness across the organisation –</p> | <p>The Assessment Team is pleased to hear that the eRDM file review has resulted in completed actions. The increase in the number of IMSOs is also a positive development which, as Revenue Scotland has stated, will bring visibility and therefore increased visibility to the importance of appropriate information management across all levels of the organisation.</p> <p>Implementing organisation-wide bespoke training programmes is</p> |

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| | | | | <p>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 Keeper can agree this Element on an 'Improvement Model' basis. This means that</p> | <p>including the lack of a proper network of recognised IMSOs .</p> <p>We have since identified more IMSOs to properly support this work and our Senior Leadership Team (SLT) recently approved an IMSO being established within each team across RS – further strengthening the recognition and importance of this essential capability.</p> <p>This decision has been supported by a bespoke training programme by the Governance Team which has seen each team in Revenue Scotland undertake new induction training.</p> <p>Records management will now also be embedded in the bespoke training programme that has been established by RS – the Scottish Tax Education Programme (STEP). All staff are required to attend all introductory level modules of this training, as well as specialist modules where appropriate. This programme works in concert with the detailed programme of mandatory government training modules offered through the UK Gov learning portal.</p> <p>We have still to formally update our retention scheme as we are awaiting a decision regarding the treatment of</p> | <p>excellent news, and this is noted with thanks. It is imperative that all staff members are aware of their responsibilities in the course of their daily business, and Revenue Scotland is clearly taking steps to close the gaps identified in the agreed Records Management Plan.</p> <p>Based on this Progress Review Update, Revenue Scotland has made significant and tangible progress in this element. This element will remain at Amber, but can be changed to Green as soon as the new, formalised retention and disposal scheme is operational.</p> |
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| | | | | the authority has identified a gap in provision (the lack of a fully 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. | legal files and the PTI stored within – this is a unique issue to RS. Once this is done, we will look to offer a more comprehensive retention and disposal scheme to NRS. | |
| 6. Destruction Arrangements | G | G | G | Update required on any change. | No changes. | Update required on any change. |
| 7. Archiving and Transfer | A | A | A | 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 | Our previous Records Manager (Veronica McAleaney) worked closely with Laura Gould in the Depositor Liaison Team to identify key records for NRS. However due to other commitments, much of this work has still to be progressed. We agreed with Laura that we will prioritise our Tax Administration Programme files first, as these would be the first files to close and therefore, reach NRS. The TAP files have been reviewed by the Records Manager and Head of Tax Profession, with a focus on these being 'fit for closure' first. Now | The Assessment Team is pleased to hear that Revenue Scotland has taken steps to identify records selected for permanent preservation. An established relationship with the Archive Depositor Liaison Team at the NRS is the appropriate way to proceed. While the Team understands other commitments may have taken priority, it encourages Revenue Scotland to remain an active participant in the |

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| | | | | <p>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>they are in a better state, we will work with Laura to identify what records NRS is most interested in.</p> <p>This work will then need to be replicated for all of our files, on an ongoing basis and requires more resource investment.</p> <p>Once identified, this information should be reflected in our retention and disposal schedule.</p> | <p>process.</p> <p>This element will remain at Amber status while this work is ongoing, but it is positive to see signs of commitment to this key element. The Team looks forward to being updated on progress in future PURs.</p> |
| <p>8. Information Security</p> | <p>G</p> | <p>G</p> | <p>G</p> | <p>Update required on any change.</p> | <p>Our operating model has changed from being largely office-based, to largely working from home. Revenue Scotland has considered the security implications for our information following this change and can offer assurance that all information is as secure as it was when we were in the office.</p> | <p>Thank you for this update. Home-working presents its own challenges, and the Team is pleased to hear these have been formally addressed.</p> |

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| | | | | | Any relaxation to information exchanges and remote sharing has been properly considered and risk assessed (DPIAs undertaken) by our DPO with oversight from our SIRO. | |
| 9. Data Protection | G | G | G | Update required on any change. | No change. | Update required on any change. |
| 10. Business Continuity and Vital Records | G | G | G | Update required on any change. | Following the Coronavirus restrictions on staff accessing our office, we were able to ensure access to key documents out with the SCOTS network using Connect, should staff have issues accessing the network. | Thank you for this update on business continuity and vital records access which has been noted. |
| 11. Audit Trail | A | G | A | 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 | Revenue Scotland has had no access to its paper files for almost a year (since lockdown). A significant part of our organisation's response to the COVID-19 emergency was to take steps to reduce the burden of paper records and paper submissions. As a result, we have worked with Agents to avoid cheques payments being sent to the office, and also to offset any attempt to submit paper tax returns and now only accept electronic tax returns via our SETS portal. The option to submit tax returns in different formats is still available if requested. We also employ the SG's SAH | The Assessment Team thanks Revenue Scotland for this update regarding a more significant move from paper records to digital records. The COVID-19 emergency appears to have intensified the rapidity of this move while, understandably, access to existing paper records has been very limited. It is positive to hear that the task of digitising necessary paper records |

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| | | | | <p>Admissibility of Electronic Information.</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>mailroom team to open, scan and securely store all our whitemail that is received into the office. This approach was put in place with SG staff signing the relevant confidentiality declarations.</p> <p>Although the operations adopted for the pandemic have supported progress in this element, there is still a historical in terms of all the paper records in Victoria Quay and the need to accurately scan paper correspondence once we are back in our office.</p> <p>Unfortunately we have not been able to progress this element in 2020/2021. We have however purchased a copy of the standard and plan to set up a project group for this over the lifespan of our next Corporate Plan – anticipating that this is a significant tech and skill capability transformation initiative for RS - with a view to gaining accreditation. This initiative would also look in the secure destruction of paper records.</p> | <p>will continue following return to the office-working environment, and that this will be done in an informed manner which maintains the legal admissibility and evidential weight of the documents in question. Maintaining an accurate audit trail of this process is imperative.</p> <p>The intention of Revenue Scotland to pursue an accredited status in the future is also noted and commended. We look forward to an update on this in consecutive PURs.</p> <p>This element will remain at Amber while the work is ongoing.</p> |
| 12. Competency Framework | G | A | G | <p>The Keeper would welcome being sent samples, such as screenshots from relevant e-learning modules, of this training once it has been</p> | <p>Revenue Scotland has made significant progress with this element over the past year.</p> <p>The Governance Team have developed two formal training tools –</p> | <p>Thank you for this update which indicates Revenue Scotland has made significant progress with regard to records management training for</p> |

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| | | | | <p>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>induction training and refresher training. All teams have now received the induction training.</p> <p>All new staff will receive an induction in records management going forward and all staff will receive refresher training annually.</p> <p>In addition to this, the Governance Team have also set up an IMSO Support Group which is a space for our IMSOs to come together with the Records Manager to voice concerns and address them as a group rather than individually.</p> <p>Various IMSO training tools and quick reference tools, specific to Revenue Scotland have also been developed to support best practise.</p> | <p>all its staff, and setting up an IMSO Support Group – this is a very positive development, and Revenue Scotland is to be commended for taking action on this element.</p> |
| 13. Assessment and Review | G | G | G | <p>The Document Control Sheet shows that the Records Management Policy will be reviewed 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>Update required on any change.</p> |

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| 14. Shared Information | G | G | G | Update required on any change. | We are progressing a remote printing project at the moment and it is anticipated that the contract with this third party supplier will be signed soon. This has gone through all the proper information security and risk consideration processes. The SIRO, DPO and Head of Tax (as client) are leading this process. | Thank you for this update. The Assessment Team is contented that the remote printing project is proceeding with due diligence paid to information sharing considerations. |

7. The Public Records (Scotland) Act Assessment Team's Summary

Version

The progress update submission which has been assessed is the one received by the Assessment Team on 15 March 2021. The progress update was submitted by Gary Sharp, Head of Governance.

The progress update submission makes it clear that it is a submission for **Revenue Scotland**.

The Assessment Team has reviewed Revenue Scotland's Progress Update submission and agrees that the proper record management arrangements outlined by the various elements in the authority's plan continue to be properly considered. The Assessment Team commends this authority's efforts to keep its Records Management Plan under review.

General Comments

Revenue Scotland continues to take its records management obligations seriously and is working to bring all elements into full compliance.

Section 5(2) of the Public Records (Scotland) Act 2011 provides the Keeper of the Records of Scotland (the Keeper) with authority to revisit an agreed plan only after five years has elapsed since the date of agreement. Section 5(6) allows authorities to revise their agreed plan at any time and resubmit this for the Keeper's agreement. The Act does not require authorities to provide regular updates against progress. The Keeper, however, encourages such updates.

The Keeper cannot change the status of elements formally agreed under a voluntary submission, but he can use such submissions to indicate how he might now regard this status should the authority choose to resubmit its plan under section (5)(6) of the Act.

8. The Public Records (Scotland) Act Assessment Team's Evaluation

Based on the progress update assessment the Assessment Team considers that Revenue Scotland continues to take their statutory obligations seriously and are working hard to bring all the elements of their records management arrangements into full compliance with the Act and fulfil the Keeper's expectations.

The Assessment Team recommends authorities consider publishing PUR assessment reports on their websites as an example of continued good practice both within individual authorities and across the sector.

This report follows the Public Records (Scotland) Act Assessment Team's review carried out by

A handwritten signature in blue ink that reads "Iida Saarinen". The signature is written in a cursive style and is positioned above the printed name and title.

Iida Saarinen
Public Records Support Officer