



Compliance with the Code of Practice for Official Statistics

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Voluntary Statement of Compliance

- 1.1 The Commission seeks to adhere to the highest standards for analysis possible. As an Independent Fiscal Institution (IFI), we are guided by the OECD principles for such institutions.¹ In addition, while we do not produce official statistics (as we produce forecasts), the Commission and our work voluntarily complies as much as possible with the principles of the UK Statistics Authority's Code of Practice for Official Statistics.²
- **1.2** The new Code of Practice has three pillars: Trustworthiness, Quality and Public Value. Table 1 below shows how these pillars provide a framework for the Commission to demonstrate voluntary compliance with many parts of this code, in line with the Guide for Voluntary Compliance.³

Table 1: Voluntary Compliance with the Code of Practice

Trustworthiness	The Commission is accountable to the Scottish Parliament.
– trusted people,	The members of the Commission are appointed by the
systems and	Scottish Parliament after being nominated by the Cabinet
processes	Secretary and the Finance and Constitution Committee.
	The Commission has recruited professional analysts from a variety of different backgrounds, including the UK and Scottish Civil Service. As a new organisation, we have also had discussions with the Government Statistical Service (GSS), to ensure professional statistical standards are maintained and continuous professional development offered. The Commission has a designated person responsible for

¹ OCED Recommendation on Principles for Independent Fiscal Institutions (<u>link</u>)

² UK Statistics Authority Code of Practice for Official Statistics (link)

³ UK Statistics Authority A guide for the Voluntary Application of the Code of Practice for Statistics (link)

	ensuring voluntary adherence to the Code of Practice. The Commission has robust processes to protect data confidentiality, to ensure legal obligations are met. The Commission has published a joint Protocol with the Scottish Government, which sets out the way we interact with the Government during fiscal event periods.
Quality – robust data, methods and processes	The Commission has a statutory duty to make explicit all judgements and assumptions that underpin our forecasts. We seek throughout our reports to be transparent about methods and data used, sources of uncertainty and the sensitivity of the forecasts to different assumptions. We draw on the best available sources of information, using statistics that are designated as National or Official Statistics where possible. Where required, we will note any uncertainties or limitations in data sources used.
Public Value – statistics that serves the public good	The Commission's forecasts are used in the calculation of the Scottish Government's Budget. They are used by Parliament in the scrutiny of the Government's Budget, to inform debate and increase the stock of fiscal information available to policy makers. The Commission makes available all its forecasts, and determinants of its forecasts, in forms that encourage reuse. The Commission will develop publications and analysis in response to user demand.

1.3 As set out in the following sections, we also have some specific practical policies which describe how we seek to achieve voluntary compliance.



Approach to Forthcoming Publications

- 2.1 To ensure that all stakeholders are aware of when the Commission will be publishing reports, from February 2018 we have published a monthly news article on our website and distributed it to our mailing list, setting out our publications for the next year.
- 2.2 These notices will comply with the following principles:
 - The month of publications will be announced as far as possible in advance, up to a year if possible;
 - The exact date of publications will be announced at least a month in advance;
 - Publications will be published at 9.30 am, unless there is a reason this isn't possible (such as being tied to Parliamentary procedures); and,
 - The notice will be published in the first week of every month.

Forthcoming Publications

05 Feb 2018

Next Commission Publications

6 February 2018, 3pm - Scotland's Economic and Fiscal Forecasts: Supplementary Publication - Updated Income Tax Forecasts, February 2018.

This short publication will provide the official forecast of the Scottish Government's income tax revenue from 2018-19 through to 2022-23 following the announcements during the Stage 1 debate on the Budget Bill on 31 January 2018.

Subsequent Publications

7 March 2018, 9.30am - Paper on income tax behavioural assumptions

One of our series of Occasional Papers. This paper will explain the details of our approach to modelling taxpayer behaviour change in response to changes in income tax policy.

7 March 2018, 9.30am - Paper on estimating potential output

One of our series of Occasional Papers. This paper will explain how the Commission estimates and forecasts potential output and its components, such as the pathway of productivity.

May 2018, date TBC - Scotland's Economic and Fiscal Forecasts

The Commission's main forecast publication series. This will contain new economic, tax and social security forecasts.



Approach to making information accessible

3.1 The Commission is committed to ensuring that the information we publish is accessible and can be reused as much as possible. Alongside each report we publish, every table and chart that appears will also be made available in spreadsheet form. In addition, we may publish additional supplementary tables if we wish to make additional information available.

Download	i document		
	Scotland's Economic & Fiscal Fo 2017 - Publication.pdf	orecasts December	🛓 Download
Supporting	g documents		
2017 - Tables	nd's Economic & Fiscal Forecasts December Chapter 0 - Executive Summary - Charts and axdax 22.5 KB)		
Scotland's Economic & Fiscal Forecasts December 2017 - Chapter 1 - Introduction - Charts and Tables.xlax (xLsx 34.2 KB)			
Land			
2017 - Tables	nd's Economic & Fiscal Forecasts December • Chapter 2 - Economy - Supplementary s.xlax s1.8 KB)		

3.2 If users would like to request any additional supplementary information, or have any suggestions about the analysis in our report, then please email info@fiscalcommission.scot.



Approach to corrections and revisions

Introduction

- 4.1 The Commission's approach to quality assurance of our products should minimise errors in our publications, but inevitably errors will happen in such large analytical products. Also, as methods improve and historic data are revised, estimates in the Commission's publications may need to be revised.
- 4.2 This section sets out our approach to handling both the correction of errors and the revision of forecasts and associated analysis. This approach is guided by the following principles:

For corrections;

- to ensure the Commission is transparent with users about the source, impact and cause of any error;
- to minimise the impact of errors on decision making; and,
- to ensure the response is proportionate, orderly and does not unfairly call into question other figures produced by the Commission.

For revisions;

- to ensure the Commission is transparent with users about the source and impact of any revisions;
- to ensure that decisions are not based on significantly superseded information; and,
- to ensure the orderly revision of series in the Commission's publications.

Corrections

- 4.3 It is important here to define accurately what an error is. It is an error such as a transcription error or similar which means, at that point in time, the figure published was incorrect. It is not a weakness in a modelling approach which the Commission will seek to improve over forecasting rounds.
- 4.4 An error is described as:
 - **Material** if it significantly affects one of our economic, tax or spending forecasts.
 - **Important** if it has budgetary implications, and/or might have led to different decisions being made and/or is particularly high-profile or sensitive.
- 4.5 Set out below are four categorisations of an error and our description of a proportionate response in each case. There will be judgement involved in each case an error occurs, and the final judgement about an appropriate response will be for the Commissioners.

Table 2: Error categories & response

Category of error	Response
Material & Important	A correction notice will be published, and widely publicised, as soon as the error has come to light and an analysis of the error completed to the Commission's satisfaction. Interested stakeholders, particularly the Scottish Government, should be contacted <i>immediately</i> to inform them of forthcoming correction.
	In addition, we would correct this at the next available opportunity, such as the next edition of Scotland's Economic and Fiscal Forecasts, and include transparent notes about the source and impact of the error.
Material & not Important (as defined above)	In certain circumstances, it may be appropriate to issue a correction notice as soon as the error has come to light and an analysis of the error completed to the Commission's satisfaction. Interested stakeholders should be contacted to inform them of forthcoming correction.
	In addition, we would correct this at the next available

	opportunity, such as the next edition of Scotland's Economic and Fiscal Forecasts, and include transparent notes about the source and impact of the error.
Non- Material & important	The error will be corrected at the next available opportunity, such as the next edition of Scotland's Economic and Fiscal Forecasts. The publication would include transparent notes about the source and impact of the error. If appropriate, the Commission will engage with interested stakeholders to inform them of the forthcoming correction.
Non- material & not Important (as defined above)	The error will be corrected at the next available opportunity, such as the next edition of Scotland's Economic and Fiscal Forecasts. The publication would include transparent notes about the source and impact of the error.

4.6 Errors will be logged and details of the assessment and response kept alongside. In addition, quality assurance processes will be reviewed thoroughly after any incidence of error, to reduce the chances of a similar problem recurring in the future.

Revisions

4.7 Each time the Commission produces a forecast, we will provide information to help users understand how and why our forecasts have changed, for example a detailed breakdown of revisions where appropriate. For historic data which feeds into our forecasts, we will use the latest available information at the time of our forecasts, including any historic revisions which have been published. Where we can, we will show the impact of these revisions on our forecasts.

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