Scottish Fiscal Commission
Records Management Policy

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Introduction

1　The Scottish Fiscal Commission handles large amounts of information relating to its role in the production of Scotland's official, independent economic and fiscal forecasts to accompany the Scottish Government's Budget cycle.

2　Scottish Fiscal Commission recognises that its records are an important public asset and are a key resource in the effective operation, policy making and accountability of the Commission. Like any asset, records require careful management and this policy sets out the Commission's responsibilities and activities in respect of this.

Scope

3　All employees of the Scottish Fiscal Commission have a responsibility to effectively manage records in accordance with specified legislation and guidelines.

4　This policy applies to all records created, received or maintained by Scottish Fiscal Commission staff in the course of carrying out their functions.

Definitions

5　A record is a piece of recorded information or document, regardless of format, which facilitates the activities and the business carried out by the Commission and which is thereafter retained for a set period to provide evidence of a transaction or decision carried out by or on behalf of the Commission. Records may be created, received or maintained in hard copy or electronically. Emails, SMS messages, tweets, documents, spreadsheets, presentations, database entries, photographs, sound recordings and videos may all be records.

6　Records management is a field of management responsible for the efficient and systematic control of the creation, receipt, maintenance, use, distribution, storage and disposal of records. It constitutes a series of integrated systems related to the core processes of the Commission that ensure that evidence of, and information about, its activities and transactions are captured and maintained as viable records.

Objectives

7　Records contain information that is a unique and invaluable resource and an important operational asset. A systematic approach to the management of the Scottish Fiscal Commission's records is essential to protect and preserve records as evidence of our actions.

8　A percentage of the Scottish Fiscal Commission's records will be selected for permanent preservation by the National Records of Scotland (NRS) to support historical research.

Policy principles

9　Scottish Fiscal Commission will:

• create and capture accurate, authentic and reliable records

• maintain records to meet the Commission's business needs

• operate a "digital first" policy, maintaining only one corporate copy of a record in one location

- dispose of records that are no longer required in an appropriate manner

- protect vital records

- conform with any legal and statutory requirements relating to record keeping

- comply with government directives.

Responsibilities

10   Scottish Fiscal Commission has a corporate responsibility to maintain its records and record keeping systems in accordance with the regulatory environment. The senior manager with overall responsibility for this policy is the Senior Information Risk Owner (SIRO), the Commission's Chief Executive.

11   The Governance Manager, within the Strategy, Governance and Corporate Services team, is responsible for drawing up guidance for good records management practice. The Governance Manager is also responsible for promoting compliance with this policy in such a way as to ensure the easy, appropriate and timely retrieval of information. The Governance Manager will advise on policy and best practice and will report to the SIRO via the Head of Strategy, Governance and Corporate Services.

12   Scottish Fiscal Commission's Senior Management Team (which includes the SIRO) have overall responsibility for the management of records generated by their respective team's activities. They are responsible for ensuring that a complete record of the business undertaken by their area is captured, and that systems (electronic or otherwise) and procedures are used appropriately. They are assisted in this by the Commission's Information Management Support Officers (IMSOs).

13   All employees of the Scottish Fiscal Commission (permanent and temporary), contractors, consultants and secondees must ensure that the records for which they are responsible are complete and accurate. They must also ensure that records are maintained and disposed of in accordance with the Scottish Fiscal Commission's records management principles.

Corporate Record Keeping Systems

Paper Records

14   Since its inception as a statutory body on 1 April 2017, Scottish Fiscal Commission does not have any paper records.

Electronic Records and Document Management (eRDM) System

15   The Scottish Fiscal Commission uses the Scottish Government's eRDM system, with a separate file plan accessible by only Scottish Fiscal Commission staff. It is the corporate repository for the majority of information created and received by Commission officials in the course of their duties: this includes emails that must be retained for business purposes as evidence of a decision or transaction carried out by or on behalf of the Commission. Items protectively marked, as TOP SECRET or SECRET must be retained in a paper file which is registered in eRDM.

eRDM Naming Convention

16   The Commission forecasts Scottish Government revenue from fully and partially devolved taxes and devolved social security spending, as well as onshore Scottish GDP. These include:

- for analytical teams:
  - production of five year forecasts of tax revenue for Scottish Non-Savings Non-Dividend Income Tax, Land and Buildings Transaction Tax, Scottish Landfill Tax, Non-Domestic Rates, Air Passenger Duty, and Aggregates Levy
  - forecast spending for devolved social security benefits. This covers a wide range of benefits including ill health and disability benefits, carer's benefits, Discretionary Housing Payments, Best Start Grant and Best Start Foods, Funeral Support Payments, Cold Weather Payments, Winter Fuel Payments and Employability Services.

- for Strategy, Governance and Corporate Services Team:
  - Commissioner and other appointments,
  - Governance Board and Audit and Risk Committee papers, agenda and minutes
  - Corporate and Statutory Reports
  - Annual Report and Accounts and associated evidence for inspection by Audit Scotland
  - Financial records – business cases, procurement, approval for spend, invoices, journal transfers and receipts
  - Shared service agreements and engagement with service providers

17   Accordingly the naming convention adopted by the Commission reflects this range of work, and is given in more detail in the Appendix. As noted above in paragraph 12, Senior Management Team takes responsibility for ensuring within their respective team that the naming convention is applied and used when documents are being saved within eRDM.

Shared Drives

18   It is not technically feasible to store linked spreadsheets and databases in eRDM. These are stored on team-shared drives, with a snapshot taken for the Corporate Record and stored on eRDM at intermittent periods during the life of the spreadsheet or database.

19   Information held within shared drives is reviewed regularly by the relevant analytical team and deleted from the system when no longer required, ensuring that a record copy is within eRDM. Information is retrievable from the back up held by SCOTS for a period of one month, and thereafter is irretrievably deleted from the system.

eMails

20   As with shared folders, staff are required to review regularly their emails (both sent and received) and to either save emails within eRDM (if the email needs to be retained) or deleted when the email is no longer required. Emails are retrievable from the SCOTS server for one month after deletion, thereafter, they are deleted irretrievably from the email server.

Retention and Disposal

21   Information and records shall be retained only as long as they are required to support the Scottish Fiscal Commission in its business requirements and legal obligations. At the end of that time, the records will either be destroyed or transferred to the National Records of Scotland for permanent preservation.

22   The Scottish Fiscal Commission's retention schedules (based on those used by Scottish Government) are key to effective records management, they set out the recommended periods for which particular classes of records should be retained in accordance with legal, audit and operational requirements. They provide a formalised, accountable system for the retention and disposal of records, and can help to save time, money and space by ensuring that information is not

kept unnecessarily. These are included in the Commission's Business Classification Scheme. Before any files are destroyed or retained, the Scottish Government's eRDM team share a list of the files for final agreement on the anticipated disposal option.

Training

23   All Scottish Fiscal Commission staff receive training so they are aware of their responsibilities as individuals with respect to record keeping and management and to ensure they are competent to carry out their designated duties. This includes training in the use of the eRDM system which is then complemented by Commission policies, procedures and guidance.

Appendix – eRDM Naming Convention

1   The overall principal in naming documents when being saved in eRDM used is that there should be sufficient information within a document name to allow it be found again, and that there should be clarity about why the information has been saved and when.

2   Accordingly as a minimum the following elements should be included. This is not intended to exhaustive but indicative of the overall approach to naming documents, adding as many elements are required to ensure sufficient clarity to allow items to be found when required.

Documents used in Budget Forecast Rounds

Subject Area	Type	Forecast Round
Economy	Briefing	Model sharing
Income Tax	Internal Commission Papers	Round 0
LBTT - Residential	Challenge Meeting Papers	Round 1
LBTT - Non-Residential	Correspondence	Round 2
Non-Domestic Rates	Model	Round 3
Scottish Landfill Tax	Policy Costing	Round 4
Air Departure Tax		Round 5
Social Security - Carers Allowance		Final Forecasts
Social Security - Best Start Grant		
Social Security - Funeral Expense Assistance		
Borrowing		

General Analytical Documents

Subject Area	Type	Fiscal Event	Stage
			Model
Economy	Briefing	Budget 20**-**	Development
		Forecast Evaluation	
Income Tax	Correspondence	20**-**	Data
	Challenge		
LBTT - Residential	Meeting Papers		Final Forecasts
			Knowledge
LBTT - Non-Residential	Model		Transfer
Non-Domestic Rates	Analysis		
Scottish Landfill Tax	Working Group		
Air Departure Tax	Planning		
	FoI (Freedom of		
Social Security - Carers Allowance	Information)		
Social Security - Best Start Grant			
Social Security - Funeral Expense Assistance			
Borrowing etc			

Strategy, Governance, Corporate Services

Subject Area	Type of Document	Commissioner or Pay Band	Cost – anticipated or actual
			Other relevant information
Appointment	Recruitment		
Short-term appointment	CV from [name]		
Governance Board	Agenda	Date of meeting	
Audit and Risk Committee	Paper	Draft Report	
Annual Report and Accounts	Minutes	Final Report	
		Nature of evidence (Audit Scotland checklist numbering)	
Annual Report	Year	Supplier and what was supplied and for whom	
Corporate Policy	Evidence	Status	
Statutory Report	Name of policy		
Business Case	Name of report		
Procurement	Purpose of business case		
Approval	Invitation to tender		
Invoice	Contract		
Receipt	Supplier		
Journal transfer	Name		
FoI	Agreement		
Shared Service	Review		

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