



The Scottish Parliament  
Pàrlamaid na h-Alba

**PUBLIC AUDIT AND POST-LEGISLATIVE SCRUTINY COMMITTEE**

**MINUTES**

**16th Meeting, 2017 (Session 5)**

**Thursday 15 June 2017**

Present:

Jackie Baillie (Acting Convener)  
Willie Coffey  
Monica Lennon

Colin Beattie  
Liam Kerr (Deputy Convener)  
Alex Neil

The meeting opened at 8.50 am.

1. **Decision on taking business in private:** The Committee decided to take items 4 and 5 in private.

2. **Administration of the Scottish Income Rate of Income Tax 2015/16:** The Committee took evidence from—

Jim Harra, Additional Accounting Officer for Scottish Income Tax & Director General Customer Strategy & Tax Design, and Sarah Walker, Deputy Director Devolution, HMRC.

3. **Post-legislative scrutiny: the National Fraud Initiative:** The Committee took evidence from—

Derek Mackay, Cabinet Secretary for Finance and the Constitution, and Brian Taylor, Senior Risk Manager, Scottish Government.

4. **Administration of the Scottish Income Rate of Income Tax 2015/16 (in private):** The Committee considered the evidence heard at item 2 and took further evidence from—

Caroline Gardner, Auditor General for Scotland;

Mark Taylor, Assistant Director, Audit Scotland.

The Committee agreed to write to HMRC to follow up on issues raised in evidence and to close its consideration of this report.

5. **Post-legislative scrutiny: The National Fraud Initiative (in private):** The Committee considered the evidence heard at item 3 and agreed to consider a draft report, in private, at future meetings.

The meeting closed at 10.54 am.

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