

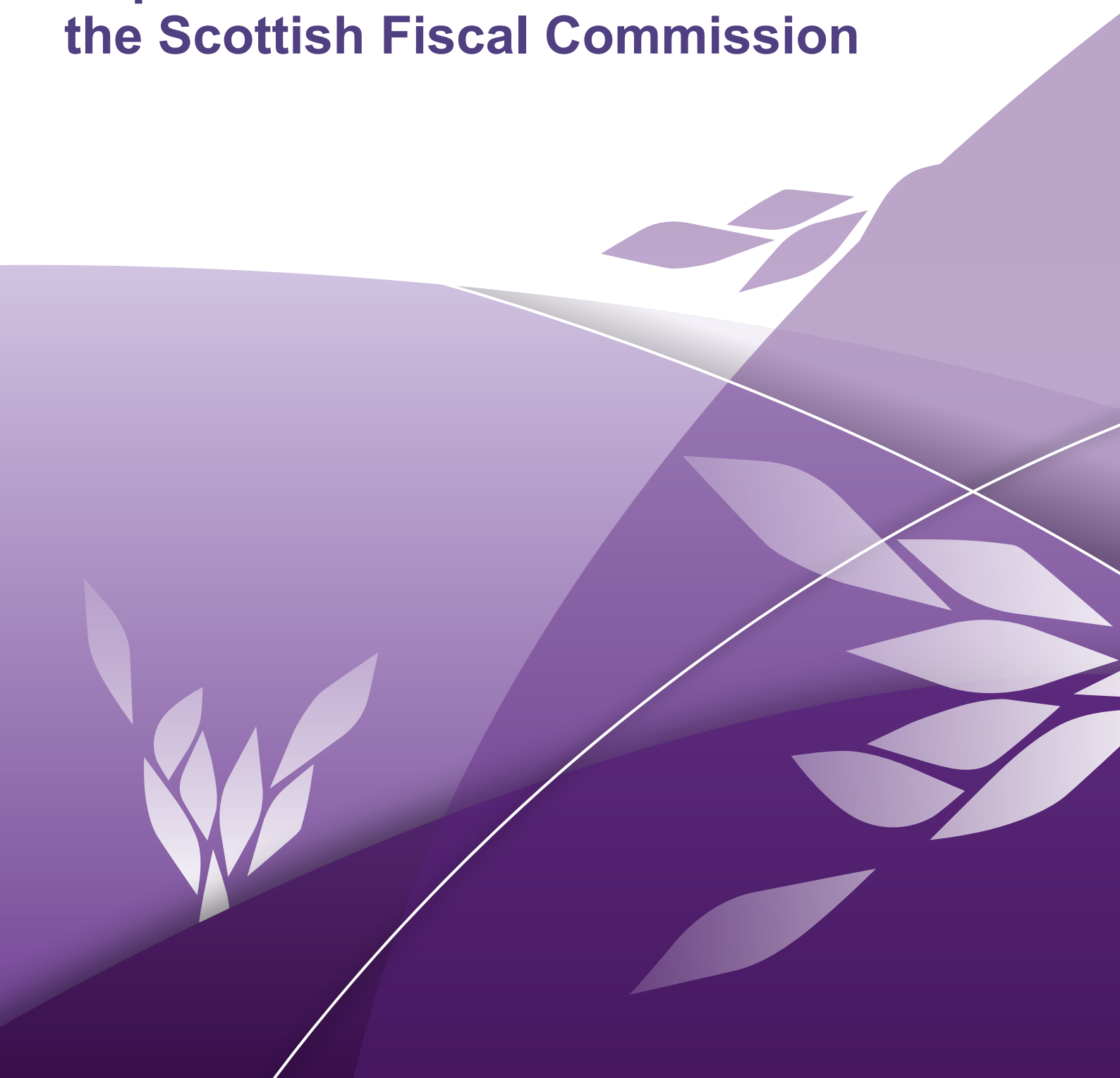


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Pàrlamaid na h-Alba

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Finance and Public Administration Committee

Report on Commissioner nominees to the Scottish Fiscal Commission



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Finance and Public Administration Committee

To consider and report on the following (and any additional matter added under Rule 6.1.5A)—

(a) any report or other document containing proposals for, or budgets of, public revenue or expenditure or proposals for the making of a Scottish rate resolution, taking into account any report or recommendations concerning such documents made by any other committee with power to consider such documents or any part of them;

(b) any report made by a committee setting out proposals concerning public revenue or expenditure;

(c) Budget Bills; and

(d) any other matter relating to or affecting the revenue or expenditure of the Scottish Administration or other monies payable into or expenditure payable out of the Scottish Consolidated Fund.

(e) matters relating to the National Performance Framework within the responsibilities of the Deputy First Minister, public service reform within the responsibility of the Cabinet Secretary for Finance and Local Government, and public administration.



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Scottish Fiscal Commission

1. The Scottish Fiscal Commission (SFC) was established on a statutory basisⁱ in April 2017 as Scotland's independent forecaster responsible for preparing forecasts which underpin the Scottish Budget, reflecting the powers devolved under the Scotland Act 2016.ⁱⁱ The 2016 Act constituted the SFC as a Non-Ministerial Office with direct accountability to the Scottish Parliament for the delivery of its functions.
2. The SFC is required to produce two reports each year which include forecasts of Scottish GDP, income from Scottish income tax and the devolved taxes and expenditure on devolved social security benefits, as well as an assessment of the Scottish Government's borrowing projections. It also reports on the long-term sustainability of the Scottish Government's public finances.
3. The 2016 Act provides that there should be between three and five members of the SFC, one of whom should serve as Chair. Ministers have determined that the SFC should have four Members including Chair. Section 17(1) of the 2016 Act allows for an initial period of appointment of up to five years. It is for the Cabinet Secretary to determine the exact period once the appointments have been approved by Parliament.
4. Section 15(3) of the 2016 Act states that "Scottish Ministers may appoint a person as a member [of the SFC] only if the Scottish Parliament has approved the appointment". The appointments process for the Commissioner posts follows the [Code of Practice for Public Appointments](#) and is regulated by the [Ethical Standards Commissioner](#).
5. The OECD in its [review of the SFC 2025 stated that--](#)

” “The SFC is thinking creatively about how it can broaden the diversity of its commissioners to enhance its reputation and impact. Considering a broader range of skillsets, backgrounds, and flexibility on time involvement will support this. In turn, appointing commissioners with skillsets other than economics should also support the continuing expansion of the SFC's work on long-term fiscal sustainability, climate risks, and other emerging challenges.”
6. At its [meeting on 22 April 2025](#), the Committee considered and approved the recruitment pack for the appointment of two new Commissioners to the SFC. These vacancies arise as Professor Francis Breedon and Professor David Ulph reach the end of their second terms in office on 7 October 2025.
7. The Committee is required to approve appointments to the SFC and to report to Parliament accordingly.

ⁱ The SFC was created on a non-statutory basis in June 2014 with a remit that reflected the fiscal powers devolved to the Scottish Parliament under the [Scotland Act 2012](#).

ⁱⁱ [Scotland Act 2016](#)

Nominations

8. In a letter to the Committee of 2 September 2025, the Cabinet Secretary for Finance and Local Government confirmed her nominations for the appointment of the two new Commissioners to the SFC. The Cabinet Secretary explains that “this has followed an open recruitment process, in line with Scottish Government policy on public appointments and with the involvement of the Ethical Standards Commissioner”. The person specification for the role and CVs for the two nominees: Dr Eleanor Ryan and Justine Riccomini, were included with the letter.
9. The Cabinet Secretary states that “the two appointments, should Parliament agree to them, will help ensure that the SFC has a full complement of Commissioners ahead of the Scottish Budget and Spending Review this year”. Professor Graeme Roy (Chair), and Professor Domenico Lombardi (Commissioner) remain in position until May 2026, following their appointment in May 2022. They are both then eligible for nomination for a second term as Commissioners.
10. Dr Eleanor Ryan is a former Scottish Government Director of Budget and Fiscal Responsibility (February 2017 to September 2019), with overall responsibility for tax and public spending policy, including producing the annual Scottish Budget, implementation of the Fiscal Framework agreement with the UK Government, and introduction of the annual Medium-Term Financial Strategy. She is currently a Non-Executive Adviser at Scottish Forestry (September 2019 to present) and Managing Director of a consultancy firm specialising in support on governance, strategy, change management and public finance.
11. Justine Riccomini is currently a Specialist Tax Writer at Tolley (from July 2025) and Accountant Member with the Institute of Financial Accountants (from November 2024). Previous roles include Head of Employment and Devolved Taxes at the Institute of Chartered Accountants of Scotland (from November 2016 to July 2025), Non-Executive Board Member of the Chartered Institute of Payroll Professionals (April 2022 to November 2024) and Senior Policy Adviser at the Office of Tax Simplification (October 2015 to October 2016).
12. In advance of Parliament being invited to approve the appointments, the Committee took evidence from Dr Ryan and Ms Riccomini on [9 September 2025](#) in relation to the requirements of the Commissioner role.
13. Following the evidence session, the Committee agreed to recommend to the Parliament that it approves the Cabinet Secretary's nominations for appointment to the SFC.

Conclusion

14. The Committee recommends that the Parliament approves the appointment of Dr Eleanor Ryan and Justine Riccomini as Commissioners of the Scottish Fiscal Commission.

