

Finance and Public Administration Committee
24th Meeting 2025, Session 6
Tuesday 9 September 2025

Scottish Fiscal Commission: Commissioner nominees

Purpose

1. The Committee is invited to—
 - take evidence from each of the two nominees for the role of Commissioner to the Scottish Fiscal Commission (SFC),
 - consider in private whether to agree to the appointments, and
 - report to Parliament accordingly.

The SFC

2. The SFC was established on a statutory basis¹ 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 2016.² The 2016 Act constituted the SFC as a Non-Ministerial Office with direct accountability to the Scottish Parliament for the delivery of its functions.
3. 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.

Appointments process

4. 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.
5. 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](#).

¹ 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](#).

² [Scotland Act 2016](#)

6. 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.”

7. At its [meeting on 22 April 2025](#), the Committee considered and approved the recruitment pack for the appointment of the two Commissioners to the SFC.
8. Following the recruitment process, the Committee is now required to approve the appointments and to report to Parliament accordingly. Thereafter, the Cabinet Secretary lodges a motion recommending that the Parliament agrees with the recommendation of the Scottish Government and Committee that the nominees be appointed to the SFC.

Nominees

9. The Cabinet Secretary for Finance and Local Government wrote to the Committee on 2 September 2025 to confirm her nominations for the appointment of two new Commissioners to the SFC. The Cabinet Secretary states 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”. This letter is attached at Annexe A along with the person specification for the role and CVs for the two nominees: Dr Eleanor Ryan and Justine Riccomini.
10. The Cabinet Secretary notes 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 eligible for nomination for a second term as Commissioners.
11. 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.
12. 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).

13. If appointed, Dr Eleanor Ryan and Justine Riccomini would replace Professor Francis Breedon and Professor David Ulph who reach the end of their second terms in office on 7 October 2025.

Next steps

14. Following evidence sessions with the two nominees, the Committee will consider in private whether to agree to the appointments and, thereafter, report to Parliament accordingly.

Committee Clerking Team
September 2025

F/T: 0300 244 4000
E: scottish.ministers@gov.scot

Kenneth Gibson MSP
Convener
Finance and Public Administration Committee
The Scottish Parliament
Edinburgh
EH99 1SP

By email

02 September 2025

Dear Kenneth

Scottish Fiscal Commission – Nominations for Appointment

As you are aware, an appointments exercise has been undertaken over the past few months to identify two new Commissioners for the Scottish Fiscal Commission. This is occasioned by Professor Francis Breedon and Professor David Ulph reaching the end of their second terms in office on 7 October 2025. I am very grateful to Professor Breedon and Professor Ulph for their valuable service to the Commission over the past seven years.

I am now writing to confirm my nominations for the appointment of two new Commissioners. 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.

I am pleased to recommend to the Committee the appointment of Eleanor Ryan and Justine Riccomini as Commissioners. I have separately attached the candidates' redacted application forms and CVs for your ease of reference. My officials will be happy to provide your clerks with contact details for the nominees when required. The person specification for the positions is also included below.

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 of the Commission and Professor Domenico Lombardi remain in position.

I would be grateful if you could initiate the parliamentary scrutiny process to ensure that the nominated candidates, subject to Parliament's approval, may take up their appointments.

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

I very much welcome the role of the Scottish Parliament in considering and approving these appointments to the Commission, which I believe will strengthen its operation. I await with interest the outcome of the Committee's further consideration

SHONA ROBISON

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

St Andrew's House, Regent Road, Edinburgh EH1 3DG
www.gov.scot

ANNEX

Person Specification

We are looking for new commissioners who can put their experience to good use on the board. The table below sets out five essential criteria, and explains how each criterion will be tested. To be considered for appointment you must demonstrate, by the end of the process, that you meet all of these criteria. You can draw on examples from your working life, your personal life, or through your participation with a private, public, voluntary, charity or community organisation.

Essential Criterion	Example indicators	How this will be assessed
We are looking for individuals who can meet each of the areas listed below . Please ensure your supporting statement is no more than 1500 words , and provides information for all five essential criteria.		
1. Analysis, interpretation and judgement	<ul style="list-style-type: none"> • Able to analyse and interpret complex information and data to inform decision-making. • Exercise sound judgement when faced with incomplete, complex, or conflicting information. • Understand the wider strategic and political environment and its influence on decision-making. 	<p>We will want you to tell us about your experience, with specific examples, and how this has been gained, as part of your online application.</p> <p>Questions at interview provide you with an opportunity to further demonstrate this criterion.</p>
2. Knowledge of public spending, taxes and public finance	<ul style="list-style-type: none"> • Experience working at a senior level on public spending, tax, or public finance issues. • Able to critique complex information, grasp issues that underlie developments in public spending including social security, taxation, public finance and budgetary issues • Demonstrate an appreciation of policy development. • Able to demonstrate an appreciation of fiscal landscapes, the risks involved and how they may evolve over time 	<p>We will want you to tell us about your experience, with specific examples, and how this has been gained, in your online application.</p> <p>Questions at interview provide you with an opportunity to further demonstrate this criterion.</p>
3. Communication and influencing	<ul style="list-style-type: none"> • Ability to communicate complex information effectively. • Experience in adapting your style to a range of different audiences such as, Members of the Scottish and UK Parliaments, journalists and 	<p>We will want you to tell us about your experience, with specific examples, and how this has been gained, in your online application.</p> <p>Questions at interview</p>

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

	<p>commentators, third sector organisations and the general public as well as more technical audiences.</p> <ul style="list-style-type: none"> • Evidence of credibility and ability to influence in your chosen field. 	<p>provide you with an opportunity to further demonstrate this criterion.</p>
4. Independence and integrity	<ul style="list-style-type: none"> • Understand the responsibilities of an independent organisation which scrutinises and is scrutinised in a politically sensitive context. • Able to demonstrate the use of independent judgement to challenge and respond to challenge in order to reach a consensus. • Able to demonstrate objectivity when operating in a politically sensitive context, including an awareness of potential conflicts of interest. • Able to demonstrate enthusiasm for public service and experience of collective decision-making. 	<p>We will want you to tell us about your experience, with specific examples, and how this has been gained, in your online application.</p> <p>Questions at interview provide you with an opportunity to further demonstrate this criterion.</p>
5. Experience of governance	<ul style="list-style-type: none"> • Experience of effective corporate governance, collective responsibility, and public accountability, for example as a senior manager, principal investigator or a board member in the third, public or private sector. • Able to demonstrate constructive working with your peers and others to reach collective judgements 	<p>We will want you to tell us about your experience, with specific examples, and how this has been gained, in your online application.</p> <p>Questions at interview provide you with an opportunity to further demonstrate this criterion.</p>

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

Eleanor Ryan - Application and CV

Eleanor Avril Ryan



Key strengths

- Highly analytical background with particular experience in public finance, budget procedures and presenting analysis and conclusions clearly for a variety of audiences
- More than fifteen years of strategic and operational leadership in challenging environments with multiple stakeholders and significant public scrutiny
- Exceptional track record of developing and running effective governance for public bodies and major change projects
- Trained mediator and coach, with feedback over many years demonstrating excellent relationships with staff, colleagues, stakeholders, and non-executives

Work experience

Managing Director of Glen Shuraig Consulting (Sep 2019 to present)

Leading a successful independent consultancy providing support on governance, strategy, change management and public finance to a range of organisations including Audit Scotland, Scottish Government, Northern Ireland Executive, Environmental Standards Scotland and the Crofting Commission. Member of World Bank/Southern African Development Community/Inter-American Development Bank teams advising on public procurement reform in Romania, Poland, Croatia, Saudi Arabia, Botswana, Eswatini, Lesotho, Namibia and Trinidad and Tobago.

Non-executive advisor, Scottish Forestry (Sep 2019 to present)

Member of the Strategic Advisory Group (equivalent to the Board for Scottish Forestry, an executive agency) and the Audit and Assurance Committee.

Director of Budget and Sustainability, Scottish Government (Feb 2017 to Sep 2019)

Overall lead on tax and public spending policy, including responsibility for producing the annual Scottish Budget, implementation of the Fiscal Framework agreement with the UK Government, fiscal implications of EU Exit and development of new arrangements for fiscal sustainability, including introduction of the annual Medium-Term Financial Strategy from May 2018.

Freelance governance consultancy (2016-2017)

Two main projects during this time: (1) review of the capacity and capability of the Finance function in Scottish Government to meet the challenges of further fiscal devolution; (2) associate consultancy on independent governance reviews of several further education colleges.

Chief Executive, Revenue Scotland (Oct 2014 to Mar 2016)

Appointed by the incoming Board of Revenue Scotland as the first Chief Executive to lead the organisation through launch of the devolved taxes on 1 April 2015 and its first year of operation. Revenue Scotland launched successfully, on time and within budget. The programme management won awards, and Audit Scotland commented positively on governance arrangements in a follow-up review in December 2015. The post implementation Gateway Review noted strong leadership as a key factor in Revenue Scotland's success.

Director of Financial Strategy and Head of Revenue Scotland, Scottish Government (Oct 2012 to Oct 2014)

Leading the work to establish Revenue Scotland from its start in October 2012 and, from January 2013, combining this with the role of Director of Financial Strategy – developing and publishing the Scottish Draft Budgets for 2014-15 and 2015-16, leading financial planning for the independence referendum in September 2014 and overseeing implementation of all the Scotland Act 2012 fiscal arrangements.

Chief Executive, Scottish Court Service (Jul 2004 to Sep 2012)

Leading the Scottish Court Service (SCS – now Scottish Courts and Tribunals Service) through three major periods of change: High Court reform; Summary Justice reform; substantial changes resulting from the Judiciary and Courts Act 2008 which established the SCS as an independent, judicially-led body through the Judiciary and Courts Act 2008. Post-implementation Gateway Review and audit feedback on changes was very positive, especially on the smooth implementation governance changes.

Previous Civil Service roles (1993 to 2004)

- Statistician working on improvements to the Retail Prices Index and leading the Public Expenditure Data Unit in HM Treasury, both roles based in London
- Team Leader role in the Scottish Office on financial aspects of the Scotland Act 1998
- Deputy Director in the Scottish Executive Education Department, leading developments in education policy including the National Debate on Education.

Qualifications and Continuing Professional Development Highlights

- BSc Mathematics and Statistics (1989) St Andrews University
- PhD Mathematics (1994) St Andrews University
- Certificate of Competence in Mediation Skills, Core Solutions, 2010
- Top Management Programme, National School of Government, 2011
- Forward Institute Fellowship, 2018 cohort

1 Professional Qualifications/Higher Education

- Fellow of the Institute of Financial Accountants (“IFA”) (FFTA AIPA);
- Chartered member of the CIPD (Chartered MCIPD)
- Chartered Fellow of the CIPP (ChFCIPP)
- CIPD Level 5 Diploma - Human Resources Management;
- MSc - Human Resources Management (I was awarded a distinction in my dissertation)
- [Justine Riccomini LinkedIn Profile](#)

2 37-year Career Summary

Employer/Engager	Dates	Position
Institute of Chartered Accountants of Scotland (ICAS), Edinburgh (remote worker)	11/2016 - PRESENT	Head of Employment & Devolved Taxes
Institute of Financial Accountants (IFA), London (remote worker)	11/2024 - PRESENT	Accountant member of Governance, Conduct & Disciplinary Board (Self-employed)
Chartered Institute of Payroll Professionals (CIPP), Solihull	04/2022 – 11/2024	Non-Executive Board Member
Office of Tax Simplification (OTS), London	10/2015 – 10/2016	Senior Policy Adviser (part time)
Mazars LLP, Leeds and Manchester (now Forvis Mazars)	01/2015 – 12/2016	Tax Senior Manager on Partnership Programme (part time)
Employmenttax.com LLP, Bo’ness & Halifax	08/2012 – 12/2016	Partner/Owner
Chiene + Tait LLP, Edinburgh	11/2010 – 10/2012	Director designate (part time)
Paragon Music Limited, Glasgow	09/2011 – 05/2017	Non-Executive Board Member
Ernst & Young LLP, Edinburgh	10/2008- 11/2010	Tax Senior Manager (part time)
Scott Moncrieff CA, Edinburgh	07/2005 – 10/2008	Tax Senior Manager
BDO Stoy Hayward LLP, Glasgow & Ayr	03/2002 – 07/2005	Tax Manager
PWC, Edinburgh	05/2001 – 03/2002	Tax Supervisor
BDO Stoy Hayward, Manchester	04/2000 – 05/2001	Tax Manager
Ernst & Young LLP Leeds, Manchester and Sheffield	07/1998 – 04/2000	Tax Supervisor
HM Revenue & Customs, London & Manchester	04/1988 – 07/1998	HM Inspector of Taxes

4 TEN- YEAR EMPLOYMENT HISTORY RELEVANT TO THE SFC ESSENTIAL CRITERIA – SEE PERSONAL STATEMENT

In addition to demonstrating the expertise I have accumulated in my career to date, my roles have helped me to develop my strategic and forward thinking and analytical skills and foster a collaborative, productive working environment in which to achieve/ exceed performance targets. I have a proven track record of success and I am well-known, well-respected and influential within the UK professional tax community, having over 1,800 followers on LinkedIn and many other interactions beyond.

I have always worked in inclusive and diverse cultures with people of all ages and backgrounds. As a naturally curious and critically analytical thinker I bring these skills and experience to the table and am a good listener/ team player. I always have a lot of ideas, lots of questions and can challenge in a democratic, constructive and supportive way. My experience of working both in and with Governments across the UK is also important as I understand the challenges of meeting key deliverables and working with Ministers. I understand the importance of being apolitical in my work at ICAS and protecting the reputation of the organisation. I have also signed the Official Secrets Act and I am a trustworthy, reliable, upstanding individual who keeps her promises. I have called out bad or dishonest practices and defended people inside and outside of work who have been treated unfairly.

During my time in practice, I was responsible for growing and diversifying the business model and enhancing the reputation of my team with clients. I have a strong moral/ ethical compass and can express opinions in a professional and respectful way. I enjoy new challenges/ working experiences and feel certain that I would relish working at the SFC. I have worked with the SFC team since the inception of the SFC almost a decade ago and am a genuine admirer of the organisation and the staff. I want it to go from strength to strength, and I would very much like to play a part in driving that success in the years to come. The skills and experience I have amassed over the years give me confidence, humility and agency in equal parts to apply for this role – whilst acknowledging I will undoubtedly learn much from the organisation, fellow Commissioners and staff.

CURRENT ROLE – ICAS – Head of Employment and Devolved Taxes - (Until 30 June 2025 – From 1 July, I will commence working for Tolley's as a specialist tax writer, home-based, 21 hours per week)

My interesting and varied role at ICAS involves studying and analysing complex data and legislation, including Devolved taxes and employment law/tax legislation. I attend/chair meetings at HMRC, Treasury, Revenue Scotland, Scottish Government. I respond to consultation documents, analyse Budgets and Spring Statements, prepare papers/ opinion pieces and am responsible for proliferating ICAS' excellent reputation and influence. I produce digital media, communications and publish tax technical articles. I write articles for magazines such as Taxation/ Tax Journal and other industry/ sector publications, as well as responding to questions from journalists. I chair the ICAS Staff Pension Governance Committee.

I critically analyse Government policy, legislation and process, aiming to hold them to account. I run the ICAS Devolved Taxes Committee and the Employment Committee (tax and law), which report into the ICAS Tax Board. I co-chair the [Employment & Payroll Group](#), the [Employment Status & Intermediaries Forum](#), the [Construction Forum](#) and the less formal National Minimum Wage Forum (currently, no other tax policy expert co-chairs this number of premier fora), as well attending other key stakeholder policy meetings with HMRC, HMT, Dept. for Business & Trade etc. I have given evidence at the House of Lords and several UK and devolved Parliamentary Committees.

In 2020 and 2023, I wrote two Tolley's Tax Digests on off-payroll working. Many of the articles I have written recently can be found at icas.com, such as [this one](#) on the ICAS Guide to Scottish Taxes (which I author) and [this one](#) on an employment status tax case. In 2024 I convened a focus group of experts to examine the concept of employment status in the UK. We are liaising with Ministers and senior policy teams in HMRC to look for potential solutions. I submitted a blog to the Tax Research Network on the subject, which was published in January 2025.

As well as the above work I also deliver guest lectures every year at universities for fourth year undergrad and post grad accounting and tax students. I have lectured at the following Universities: Stirling, Robert Gordon, Leeds, Dundee, Lancashire, Glasgow, Edinburgh and Nottingham. In 2023 I delivered the keynote speech at the University of Edinburgh for the Tax Research Network conference.

CURRENT - IFA – Member of Governance, Conduct and Disciplinary Board (Time commitment of around 5-10 days per annum)

I receive case reports and hear conduct and disciplinary proceedings brought by HMRC, clients of IFA members or the IFA itself against Members. Having previously volunteered as a branch manager in Scotland and Manchester for the IFA, I now carry out this valuable work for the Institute and help safeguard its reputation and integrity.

Chartered Institute of Payroll Professionals (CIPP) – Non-Executive Board Member; and Paragon Music Ltd – Non-Executive Board Member

I was elected by the CIPP membership to become a Board Director. During my time on the Board, I enjoyed learning and developing the strategic thinking required to lead and develop the organisation, which is a Chartered body, as well as being an ambassador for the profession. I introduced several new governance measures to the business and resolved some tax-related anomalies, reducing risk. I participated in the recruitment process for the new CEO and the creation of a separate business through which to channel the education and qualifications.

At Paragon, which is an inclusive arts charity based in Glasgow, I was heavily involved in the financial and Human Resources strategy and planning through a phase of organisational change and growth, and the Board members attended most of the concerts and events to promote Paragon and its aims to sponsors and the public.

HM Treasury – Senior Policy Adviser - Office of Tax Simplification (OTS)

John Whiting CBE, the then OTS Director, invited me to join a fixed-term project at the OTS, which was an independent office created under statute. The project focus was to determine whether Income Tax and National Insurance contributions could be aligned or merged. The team comprised five specially selected experts, and we were tasked with reporting to the Chancellor George Osborne MP by Budget 2016. My expertise in both employment tax and Human Resources was vital to both the research process and analysis of outcomes. A further project was then commissioned by Phillip Hammond MP which lasted until October 2016. I received personal thank you letters from both Chancellors.

Mazars LLP - Senior Manager on partnership programme

I joined Leeds Mazars on a part-time basis and was identified as having "partner potential" in a psychometric testing assessment. As well as providing employment taxes advisory services to clients, I created what is now Mazars' UK employment taxes and HR offering. Mazars partners accepted my rationale that these complimentary services should be provided as one package. This service offering has now been fully embedded UK wide and continues to be a very successful specialist service.