



Welsh Revenue Authority

Audit Report

January 2025

Contents

Executive Summary	3
Profile	3
Audit Findings	4
Good Practice	4
Areas for Improvement	4
Queries Raised	4
Breaches of the Recruitment Principles	5
Exceptions	5
Exception 1 Usage	5
Diversity, Innovation and SCS Recruitment	5
Diversity	5
Innovation	5
SCS Recruitment (including External by Default)	5
Conclusions and Recommendations	5
Management Action Plan	6
Moderation Meeting	6
Audit Rating	6
Our Classification Systems	7

Executive Summary

The Civil Service Commission audits organisations to drive greater innovation and improvement in departmental practice, while ensuring the important principle of recruitment on merit, after fair and open competition remains the cornerstone of an effective and impartial Civil Service.

The new audit programme better reflects the differences in scale and the challenge of recruitment within the different departments and organisations that the CSC regulates.

For each audit the Commission requests evidence on six campaigns, with each to include records related to:

- o the job advert;
- o the candidate pack;
- o the sift records (with scores);
- o the interview questions;
- o the interview scores (with feedback);
- o the appointment; and
- o the chair / panel report.

and:

- requests evidence on six exceptions;
- issues a questionnaire related to diversity, innovation and SCS recruitment;
- identifies areas of concern; potential breaches to the Recruitment Principles; and clarifying evidence from the organisation required for the interim audit;
- discusses the above with each organisation at an audit meeting;
- moderates the final report with Civil Service Commissioners including, where appropriate, to include the department's Link Commissioner;
- issues the Final Audit Report with the audit rating to the organisation; and
- follows up recommendations with the organisation to ensure the actions have been addressed.

Profile

The Welsh Revenue Authority (WRA) is a ministerial department of the Welsh Government. Its role is to collect and manage two Welsh devolved taxes.

- **Headcount:** 90 (August 2024)
- **Appointments:** 34 (last four quarters)
- **Exceptions:** 0 (last four quarters)
- **SCS1+2 / Commissioner led competitions:** 1 (last four quarters)

The WRA audit was in August 2024.

The WRA Complexity Score is 1. This reflects a standard score for the smallest departments with a focused remit. WRA was content with this score.

WRA was engaged throughout the audit process and audit meeting, and staff have attended the CSC Recruitment Principles training.

Audit Findings

The audit reviewed six campaigns.

Good Practice

WRA offers definitions of the behaviours and strengths to be assessed, which provides clarity to external candidates.

WRA has interview records highlighting detailed feedback based on the assessment criteria, providing clear justification for candidate scores.

WRA clearly addresses the use of AI technology in candidate applications in adverts.

Areas for Improvement

WRA should clearly state what will be assessed during each stage of the process.

WRA should ensure that the job advertisement and candidate pack include the same information about the selection process. Additionally, WRA should clearly indicate whether and how the 'desirable criteria' will be used in the selection process.

WRA should ensure the sift and interview records include the minimum pass mark to maintain consistency and evidence a Fair and Open process.

Queries Raised

- The Commission queried how WRA manages conflicts of interest, as one of the campaigns evidenced that a candidate was familiar to a panel member.

WRA clarified that this was recorded on the interview report and no further action was needed.

- The Commission queried why the Civil Service Code, Recruitment Principles and Complaints Process was omitted from some of the campaigns audited.

WRA provided updated Civil Service Jobs job adverts to evidence inclusion of this.

Breaches of the Recruitment Principles

There were no breaches found in the audited campaigns and exceptions.

Exceptions

WRA made no appointments by exception in this period.

Exception 1 usage

- **Total (last 4 quarters): 0**

WRA made no Exception 1 appointments.

WRA has an exceptions spreadsheet log, which is tracked and monitored regularly.

Diversity, Innovation and SCS Recruitment

Diversity

WRA generates equality reports following each recruitment campaign, and identifies at which stage candidates were by the end of those campaigns.

Innovation

WRA offers digital and HR apprenticeships, which are offered under Fair and Open competition.

WRA runs Candidate Information Sessions. These email jobs to diversity organisations; publish in WRA professional networks; and offer pre-interview / accessibility conversations to all candidates who apply under a Disability Confident Scheme (DCS).

SCS Recruitment (including External by Default)

The total number of SCS recruited through the fair and open process, based on merit, was one for the last four quarters. The appointed candidate was internal.

Conclusions and Recommendations

WRA recorded no breaches or use of Exception 1. There was minimal demonstration of efforts to improve diversity through recruitment and some evidence of innovation. There were no concerns surrounding SCS recruitment, with only one appointment made which was fair and open.

Management Action Plan

The audit identified three recommendations:

	Recommendations	Priority	Implementation Date
1	The Welsh Revenue Authority should ensure all job adverts include the Civil Service Code, Complaints Process and the Recruitment Principles.	High	June 2025
2	The Welsh Revenue Authority should take steps to improve record keeping across all campaigns.	High	June 2025
3	The Welsh Revenue Authority should ensure that the job advertisement includes the same information as the candidate pack to ensure all candidates can find the required information.	Medium	June 2025

The Civil Service Commission will follow up with the organisation to ensure actions have been taken to address the recommendations.

Moderation Meeting

The Moderation Meeting, held on 29 October 2024, agreed both the recommendations and audit rating.

Audit Rating

The audit rating is determined by compliance (breaches and Exception 1 usage); positive actions (diversity and innovation) and SCS recruitment (including external by default and Commissioner insight). The weighting will also be determined by the department size – for example, larger departments will have more SCS staff than smaller departments who may not have any SCS staff.

	Breaches	Exception 1 Usage	Diversity	Innovation	SCS Recruitment
Scale: 1-5	5	5	2	3	4
Weight (100%)	40%	25%	10%	10%	15%
Sub Score	40	25	4	6	12
Total Score			87		
Rating	Good				

Our Classification Systems

Complexity Score

- 5** **Most Complex** – largest most varied or currently most high-profile departments
- 4** **Complex** – large, varied or a high-profile department
- 3** **Average Complexity** – small, more focused departments, medium range and public profile
- 2** **Less Complex** – small department, low range and public profile
- 1** **Least Complex** – smallest departments with a focused remit

Considerations Informing Audit Rating

Compliance, Breaches, Exception 1 Usage, Diversity, Innovation, and SCS Recruitment.

Audit Ratings

Good	70-100
Fair	50-69
Needs Improvement	30-49
Needs Regulatory Intervention	20-29

Recommendations

Priority	Definition	Action Required
High	Non-compliance with the Recruitment Principles	Remedial action must be taken taken urgently within an agreed timescale.
Medium	Impact on the legal requirement of the Recruitment Principles related to fair, open, and based on merit.	Remedial action should be prioritised within an agreed timetable.
Low	No, or minimal, impact on the legal Requirement of the Recruitment Principles related to fair, open, and based on merit.	Remedial action should be taken at earliest opportunity within an agreed timetable.