

Food Standards Scotland

Strategic Risk and Issue Register Report

1 Purpose of the paper

1.1 To provide the Audit and Risk Committee (ARC) with an update on the Quarter 2 2025/26 Strategic Risk and Issue Registers.

1.2 The ARC is asked to:

- **Note and review** the updated Q2 2025/26 Strategic Risk Register (**Annex A**) which explains the risks in more detail. All changes are marked in red.
- **Note and review** the updated Q2 2025/26 Strategic Issue Register (**Annex B**). All changes are marked in red.
- **Note and agree** the decrease in score for risk 7 from 100 to 75.
- **Note and review** the revised Risk Management Policy and Guidance (**Annex C**)

2 Background

2.1 Risks and issues continue to be discussed at Divisional Level and Strategy Forum for proposed escalation with subsequent review at the Strategic Risk Management Forum (SRMF), before submission to the ARC. This is in line with the FSS Risk Management Policy and Guidance.

3 Summary: Strategic Risk Register


3.1 The Strategic Risk Register was last reviewed by the ARC 03 September 2025, with the following noted and agreed:

- the decrease in score for risk 10 from 100 to 50 and the proposed closure of the risk.
- the decrease in score for risk 11 from 100 to 75.
- the risk 'Cyber Security Breach' escalation to the strategic issue register.

3.2 The SRMF met 04 November where senior managers, subject matter experts and risk owners discussed risks and issues across FSS. The group agreed that risks have overall remained stable. A decrease in scoring to Risk 7 was discussed.

3.3 Risk 7 (Figure 1) ARC to note and agree the decrease in risk score from 100 to 75. The decrease in impact comes following the appointment the new CEO of the Scottish Food Commission which provides better clarity for the future structure of the organisation moving forward.

Figure 1: Risk 7 Change to FSS's Role and Remit

Risk Description	Score / Trend
<p>Event: Changes to FSS strategy and work plan are needed based on Ministerial decision on our roles and responsibilities.</p> <p>Cause: FSS is directed by Ministers to deliver on new responsibilities or that we have responsibilities relieved from us. Presently potential changes could be on the horizon with the recent change in UK Government and as Scottish Ministers understand the implications from this.</p> <p>Effect: There may be an expectation that more be delivered by FSS to support implementation, for example, of the Good Food Nation (GFN) ACT. Any further decisions from a new UK Government are yet unknown.</p>	<div style="text-align: center;">  <p style="color: red; font-weight: bold;">$3 \times 25 = 75$</p> <p>(was $2 \times 50 = 100$)</p> </div>

4 Summary: Strategic Issue Register

- 4.1** Post discussion with issue owners, relevant subject matter experts and the SRMF, the issues have remained stable throughout this reporting period.
- 4.2** The Audit and Risk Committee is asked to acknowledge that Issue 3 – External Policy Pressures includes mitigation wording that is operationally sensitive and will be redacted from the public-facing issue register prior to publication. The full wording remains available within the internal version for governance and assurance purposes.

5 Risk Management Policy and Guidance

- 5.1** This paper presents the updated Food Standards Scotland Risk Management Policy for the Audit and Risk Committee's review and endorsement. The revisions strengthen FSS's approach to risk governance, aligning the framework with the Scottish Government's Five Principles of Risk Management and embedding clearer lines of accountability and escalation. The update ensures that FSS's risk processes remain proportionate, consistent, and responsive to both emerging and ongoing challenges.

The policy is designed to be an evolving document that remains under review and open to further updates, improvements and refinement.

6 Conclusion

6.1 The ARC is asked to

- **Note and review** the updated Q2 2025/26 Strategic Risk Register (**Annex A**) which explains the risks in more detail. All changes are marked in red.
- **Note and review** the updated Q2 2025/26 Strategic Issue Register (**Annex B**). All changes are marked in red.
- **Note and review** the decrease in score for risk 7 from 100 to 75
- **Note and review** the revised Risk Management Policy and Guidance (**Annex C**)

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Annex A – Strategic Risk Register – see attached

Annex B – Strategic Issue Register – see attached

Annex C – Risk Management Policy and Guidance – see attached