

Food Standards Scotland

For safe food and healthy eating

**Strategic Risk Register:
Q3 2025/26**



Background



The Strategic Risk Register is designed to reflect threats posed to the delivery of the Strategy (which the strategy itself identifies) and the most important risks to FSS are those which may affect the delivery of the strategic objectives and key goals. SLG are responsible for identifying the Strategic Risks linked to the risk areas identified within the strategy ([FSS Strategy 2021-2026](#)).

This approach aims to lay out a clear and direct line between the risks identified in the strategy and each of the goals and strategic objectives. There is a cross link with business planning and progress to help inform the management off the risks. In other words, the mitigations and management of the risks in the strategy is through successful delivery of the corporate plan.

The FSS Strategic Risk Register exists to ensure that:

- Strategic risks are identified and assessed.
- The effectiveness of existing controls is evaluated.
- Residual risk is assessed.
- Risk treatment options are considered.
- Actions are determined and prioritised and action plans are implemented.
- The Strategic Risk Register supports the FSS Strategic Plan.

The FSS Risk Management Policy and Framework has been agreed as of November 2025.

The Strategic Risk Register has been updated to include Integrated Assurance using the Three Lines of Defence Model. This helps to align and optimise FSS assurance with the management of risk and core business activities in line with the risk appetite and exists to support The ARC and The Board's risk oversight. This approach is designed to replace the previous separate Assurance Mapping Exercise carried out by Branch Heads twice yearly.

Risk Score Guidance Keys

Likelihood Criteria

5 - Very High	>75% chance of occurring - almost certain to occur.
4 – High	51-75% chance of occurring - more likely to occur than not.
3 – Medium	26 - 50% chance of occurring - fairly likely to occur.
2 – Low	6 - 25% chance of occurring - unlikely to occur.
1 - Rare	1 - 5% chance of occurring - extremely unlikely to occur.

Risk Proximity

Imminent	IMM	Immediate threat of risk within the next month
Close	CLS	Threat of risk within the next 3 months
Approaching	APP	Threat of risk within the next 6 months
Distant	DIS	Threat of risk within the next 12 months
Very Distant	VDI	Threat over 12 months away

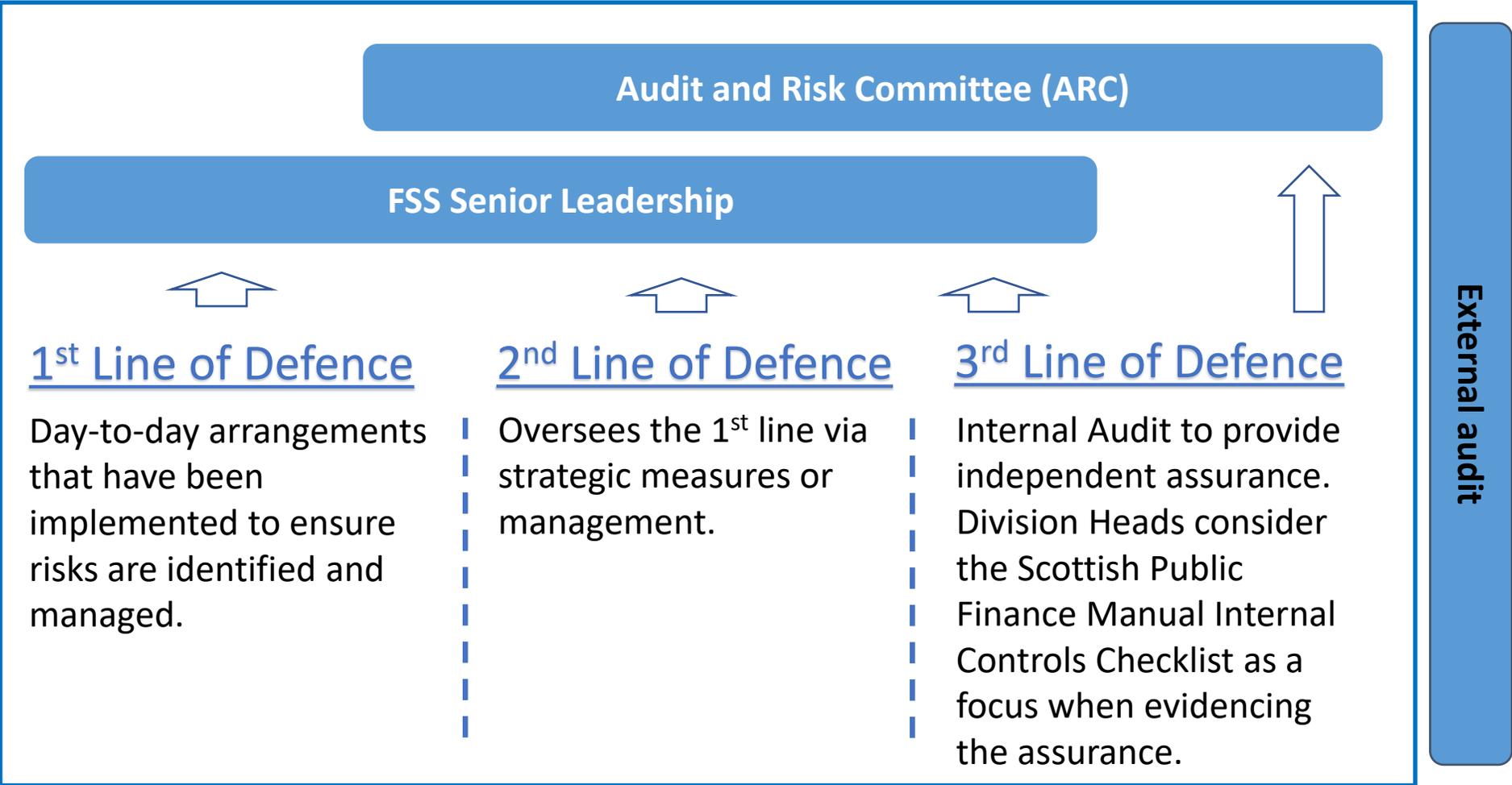
Risk Impact Matrix Key

IMPACT	Multiplier	1	2	3	4	5
Very High	50					
High	25					
Medium	10					
Low	5					
	Multiplier	1	2	3	4	5
	LIKELIHOOD	Rare	Low	Medium	High	Very High

Mitigation Actions - Status

Completed	
On target	On target for completion
Ongoing	Delayed/delay anticipated but no negative impact on risk mitigation
Ongoing	Delayed/delay anticipated with negative impact on risk mitigation

Integrated Assurance – the 3 lines of defence



Integrated Assurance – the 3 lines of defence

Risk	1 st Line	2 nd Line	3 rd Line	Gaps in Assurance*
7. Changes to FSS roles and remit	Early connections and relationship building to be undertaken with the Scottish Government team of Cabinet Secretaries, Ministers, Special Advisers in addition to OGDs such as FSA and UKG to define a strategic forward look and anticipate issues that affect our remit.	CEO weekly SG Directors call to collaborate and define ways forward.	SLT meetings with SG/FSA opposite numbers ensuring alignment.	
11. Public Service Reform	Head of CSD attends a monthly PSR Information Sharing Network where he is briefed on Scottish Government plans.	Regular briefing to Executive Management Team members - by Head of CSD on PSR development.	<ul style="list-style-type: none"> Regular briefing to Senior Leadership team on any strategic PSR developments CEO is currently the chair of the Delivery Bodies Group which as a consequence means he attends the PSR Governance Board 	Nothing at this juncture however this may change as PSR Programme matures
12. Maintaining an effective food surveillance capability	<ul style="list-style-type: none"> Dedicated team to deliver a horizon scanning and food surveillance programme, involving regular engagement with Public Analyst laboratories. Regular engagement with FSA, PHS and SG on strategies for strengthening food surveillance and safeguarding laboratory services and the role of food sampling in wider ambitions for One Health and biosurveillance capability. Promotion of food surveillance activities through regular reporting to enforcement community and published reports 	<ul style="list-style-type: none"> Prioritisation of food sampling projects in FSS's Food and Health Research Programme, and support by EMT and SLT for funding to deliver MVP – a national food surveillance programme comprising 12-15 priorities annually targeted through evidence generated through horizon scanning activities on potential risk. On-going review of PA services in Scotland and the production of situation reports on sampling trends, financial viability and staffing. Collaboration with SG, PHS and CoSLA on the identification of solutions for safeguarding the Public Analyst service in Scotland. 	<ul style="list-style-type: none"> Regular review by SLT and the board and escalation to ministers on the need to strengthen surveillance and laboratory provision for food and feed through correspondence from the FSS Chair. Internal audit to review FSS strategy for ensuring compliance with its obligations under Regulation 2017/625 regarding official laboratory provision and surveillance. 	<ul style="list-style-type: none"> FSS has no formal management role or financial authority for the delivery of PA services. There is no centralised ring-fenced budget for the delivery of food surveillance in Scotland, or for the maintenance of public sector capacity and capability for food and animal feed testing. The current synopsis of the SAFER programme makes reference to the role of food sampling and PA laboratories but a formal programme structure and budget allocation to fully address this risk has yet to be defined.

* Areas identified as absent and/or requiring improvement which would support and/or alleviate identified risk.



Strategic Risk No 7:

Changes to FSS roles and remit

Change to FSS's Role & Remit

Risk No: 7	Executive Lead: IMcW / G Purdon	Version: 2.0	Date risk reviewed: Feb-26
Risk Title	Risk Description		
<p>CHANGES TO FSS ROLE AND REMIT</p> <p>Scottish Ministers drive changes in FSS Strategy and delivery 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>Event: Changes to FSS strategy and work plan are needed based on Ministerial decision on our roles and responsibilities.</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>		
Strategic Objective(s)	Strategic Goals		
<p>Impacts upon FSS's ability to delivery on all Strategic Objectives</p>	<ol style="list-style-type: none"> 1. A food safety and standards assurance system that commands international respect and consumer confidence, supporting the Scottish economy beyond EU Exit. 2. A regulatory system that engages with businesses to educate and enable compliance, rewards best practice, and applies appropriate sanctions when laws are broken. 3. A research and data science capability which enables us to detect risks, monitor public health trends and consumer behaviours, and translate evidence into action. 4. A food environment which empowers consumers to make safe, healthy, and sustainable choices. 6. Engage with all parts of society in Scotland; understanding the issues that matter to consumers and providing information that is tailored to their needs. 		

Change to FSS's Role & Remit

Current Risk					Target Risk				
Likelihood	Impact	SCORE	(threat) Trend	Proximity	Likelihood	Impact	SCORE		
3	25	75	Decreasing	Approaching	4	10	40		
CONTROLS IN PLACE									
Quarter 3									
Goal	Mitigation Actions					% Complete	Status	Original Completion Date	Revised Completion Date
	<p>Good Food Nation: Maintain regular contact with SG GFN team, through both Public Health Nutrition (PHN) and UKIRT for wider FSS interests. In July 2024, the FSS Chair met with the Cab Sec (Ms Gougeon) to discuss in July where she provided reassurance regarding our respective roles and responsibilities in terms of FSS and the food commission (and mitigated against the risk to FSS). In August 2024, Dennis Overton was appointed as the first Chair of the Scottish Food Commission (SFC). In June 2025 Mary Brennan, Emilie Combet, and Graeme Jack were appointed as members of the SFC, with the CE recruitment also underway. Risk scoring remains at a likelihood to 2 with impact remaining unchanged at 50 whilst uncertainty remains around the role of new Food commission. The score will be revisited once the body has been launched and there is clarity around how the body will operate.</p> <p>Jayne Jones has been appointed as CEO, providing greater clarity on the organisation's structure and direction. An established working relationship with Jayne through the Good Food Nation Living Lab has reduced potential impact. A positive initial meeting with the FSS Chair, PHN and CEO was held in January 2026; regular follow up meetings agreed to ensure alignment and avoid duplication of effort.</p>					Ongoing		Dec-22	Ongoing



Strategic Risk No 11:

Public Service Reform

Public Service Reform

Risk No: 11	Executive Lead: G McEwan / N Greenland	Version: 1.0	Date risk reviewed: Feb-26
Risk Title	Risk Description		
<p>Scottish Government have published the new Public Service Reform Strategy which sets out the vision and opportunity for all public services to go further and faster to deliver the services that people across Scotland need and deserve, and to improve lives.</p>	<p>Event: The medium to long term projections of demand and cost for all Scotland’s public services are extremely challenging. The Scottish Government has committed to a 10-year Public Service Reform Programme and strategy to:</p> <ul style="list-style-type: none"> • ensure public services remain fiscally sustainable, by reducing the costs and reducing long-term demand through investment in prevention. • improve outcomes, which will improve lives and reduce demand. • reduce inequalities of outcome among communities in Scotland, recognising the need not just for improved outcomes, but a focus in policy and delivery on those most disadvantaged. <p>Cause: The medium to long term projections of demand and cost for all Scotland’s public services are extremely challenging with a projected £1 billion shortfall in funding of public services from 2025 and beyond.</p> <p>Effect: The immediacy of this means we must continue to deliver efficiencies and make more effective use of resources to deliver services in a fashion that reduces demand , cost and improves outcomes for communities. This provides opportunities to collaborate better as well as share services between similar delivery bodies.</p>		
Strategic Outcome(s)	Strategic Goals		
<p>Impacts upon FSS’s ability to delivery on all Strategic Objectives</p>	<ol style="list-style-type: none"> 1. A food safety and standards assurance system that commands international respect and consumer confidence, supporting the Scottish economy beyond EU Exit. 2. A regulatory system that engages with businesses to educate and enable compliance, rewards best practice, and applies appropriate sanctions when laws are broken. 3. A research and data science capability which enables us to detect risks, monitor public health trends and consumer behaviours, and translate evidence into action. 4. A food environment which empowers consumers to make safe, healthy, and sustainable choices. 5. Engage with all parts of society in Scotland; understanding the issues that matter to consumers and providing information that is tailored to their needs 		

Public Service Reform

Current Risk					Target Risk				
Likelihood	Impact	SCORE	(threat) Trend	Proximity	Likelihood	Impact	SCORE		
3	25	75	Static	Approaching	3	10	30		
CONTROLS IN PLACE									
Quarter 3									
Goal	Mitigation Actions					% Complete	Status	Original Completion Date	Revised Completion Date
All	The Strategy has been signed off by the FSS Board.					100		Apr-26	Feb-26
	The SAFER programme of work aligns closely to PSR principles and is covered in detail elsewhere with the first Programme Board having conveyed in October 2025. Invest to save monies have been secured for this financial year with a programme manager now in place (in part).					30		Apr-28	
	A key driver of PSR is improved data sharing and enhanced digitally enabled services across the Public Sector. FSS has strengthened its digital capability over the last 18 months with a view to making further investment where possible in the financial years 25-27. Recruitment for new Head of Data and Digital post in progressing apace as well as a Data Governance Manger role to commission an organisational data discovery project. Both roles are seen as fundamental to progress our ambitions in this area which are as likely to result in a bespoke Data and Digital division for FSS.					75		Apr-26	
	FSS are in the process of developing their annual delivery plan 2026-27 which will detail the work to support the first year of our new FSS Strategy 2026 – 31. Actions within the delivery plans will be linked under the appropriate PSR workstream. Once complete this will be worked into a high-level action plan.					35		Apr-26	



Strategic Risk No 12:

Maintaining an effective food surveillance capability

Maintaining an effective food surveillance capability

Risk No: 12	Executive Lead: Jacqui McElhiney	Version: 1.0	Date risk reviewed: Feb-26
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Risk Title	Risk Description
<p>Failure to deliver a robust food surveillance strategy</p> <p>Increasing pressures on FSS budget allocation and lack of Local Authority investment results in compromised surveillance capability and laboratory service which is unable to keep pace with emerging risks to Scotland’s food chain.</p>	<p>Event: FSS is unable to deliver a food surveillance sampling strategy for Scotland as defined by our organisational strategy (see page 15: We will continue to develop our horizon scanning and surveillance capabilities to ensure we are able to predict and identify risks, including those emerging from changes to global food trade and the regulations that are in place to protect our supply chains).</p> <p>Cause: <u>There are three causative factors for this risk:</u></p> <ul style="list-style-type: none"> • Sampling activities at local and regional levels have failed to recover to pre-pandemic levels due to issues with the current Local Authority delivery model • Lack of investment in Public Analyst laboratories has compromised the scientific services needed to support a robust national surveillance regime • On-going resource pressures and competing demands across FSS have limited the budget for research and surveillance, preventing implementation of the sustainable food sampling surveillance strategy agreed by the FSS Board in March 2022 <p>Effects:</p> <ul style="list-style-type: none"> • Inadequate food sampling will result in gaps in the evidence base needed to ensure Scotland’s interests are covered in UK risk analysis and provide assurance for consumers and trading partners. • Failure to maintain a robust baseline level of sampling presents a significant risk to the sustainability of scientific (Public Analyst) services in Scotland with concomitant impacts on FSS’s statutory responsibilities for delivering animal feed controls and our ability to design an evidence led approach to the future delivery of official controls.

Strategic Outcome(s)	Strategic Goals
<p>Impacts upon FSS’s ability to delivery on all Strategic Objectives:</p> <ul style="list-style-type: none"> • Food is Safe and Authentic – to provide assurance to consumers by monitoring known issues in the food chain and identifying the impact of emerging risks picked up through horizon scanning • Consumers Have Healthier Diets – to assess the accuracy of nutritional and calorie labelling in foods on sale in Scotland • Responsible Food Businesses are enabled to thrive – to generate evidence that supports the targeting of enforcement measures and helps Scottish food producers to verify safety and standards for export. • Consumers are empowered to make positive choices about food – to generate publishable evidence on food safety, standards and labelling which supports consumer choice • FSS is trusted and influential – to generate the primary evidence base on food safety and standards in Scotland 	<p>Food surveillance capability is intrinsic to Goal 3: . A research and data science capability which enables us to detect risks, monitor public health trends and consumer behaviours, and translate evidence into action.</p> <p><u>However, the evidence base generated by surveillance is used to underpin the remaining 5 Goals:</u></p> <ol style="list-style-type: none"> 1. A food safety and standards assurance system that commands international respect and consumer confidence, supporting the Scottish economy beyond EU Exit. By providing data to support risk analysis 2. A regulatory system that engages with businesses to educate and enable compliance, rewards best practice, and applies appropriate sanctions when laws are broken. By providing data to support the targeting of enforcement to areas of risk 4. A food environment which empowers consumers to make safe, healthy, and sustainable choices. By providing data that informs our understanding of the accuracy of food labelling 5. Be respected as an authority on food protection and public health nutrition, promoting change through impactful relationships within and beyond Scotland that enable us to influence, learn and collaborate. By providing data that can be shared with partners in government, academia and the food industry 6. Engage with all parts of society in Scotland; understanding the issues that matter to consumers and providing information that is tailored to their needs. By providing data that can be used to engage with consumers and help us to understand their concerns.

Maintaining an effective food surveillance capability

Current Risk					Target Risk				
Likelihood	Impact	SCORE	(threat) Trend	Proximity	Likelihood	Impact	SCORE		
3	25	75	Static	Distant	1	25	25		
CONTROLS IN PLACE									
Quarter 3									
Goal	Mitigation Actions					% Complete	Status	Original Completion Date	Revised Completion Date
3	Ring-fence an allocation from FSS's food and health research programme to support a national targeted sampling programme into FY 2024/25 and beyond (this will be subject to on-going review)					50		Mar-24	Mar-27
3	Augment FSS's targeted food surveillance programme through the implementation of a shopping basket sampling approach aimed at strengthening our evidence base and levels of assurance on the safety and standards of foods commonly purchased by consumers in Scotland					50		Oct-25	Mar-27
3, 5	Continue to strengthen FSS's horizon scanning programme through in-house analysis and collaboration with Local Authorities, FSA, international food bodies and industry which promotes the sharing of data and insights to support our evidence base on potential risks to Scotland's food chain from imported foods					80		Mar-24	Mar-27
1, 3	Work with FSA, PHS, SG and Local Authority partners to explore options for maintaining future access to scientific services for food and feed safety and standards, through the provision of support for Public Analyst laboratories and new routes for accessing the analytical expertise required to deliver food surveillance and official control verification					50		Mar-24	Mar-27
1, 2, 3, 4, 5	Ensure actions are taken within the SAFER programme to safeguard scientific services for food and feed, either through the existing LA operated structure or a new model					10		2025/26	2027/28



Proposed Strategic Risk:

Annual Report and Accounts

Annual Report and Accounts

Risk No: 13	Executive Lead: G McEwan	Version: 1	Date risk reviewed: Feb 26
Risk Title		Risk Description	
<p>Annual Report and Accounts: There is a risk that external, and / or internal, factors cause disruption to the Annual Report and Accounts (ARA) timeline leading to FSS being in breach of its statutory duty to publish its ARA as soon as practicable after the financial year.</p>		<p>Event: FSS does not prepare and publish its Annual Report and Accounts as soon as practicable after the financial year. Cause: External and/or internal factors disrupt the internal milestones within the Annual Report and Accounts process. Effect: Breach of FSS’s statutory duty leading to increased Parliamentary and Ministerial scrutiny and damage to FSS’s reputation.</p>	
Strategic Outcome(s)		Strategic Goals	
<p>Impacts upon FSS’s ability to delivery on all Strategic Objectives</p>		<ol style="list-style-type: none"> 1. A food safety and standards assurance system that commands international respect and consumer confidence, supporting the Scottish economy beyond EU Exit. 2. A regulatory system that engages with businesses to educate and enable compliance, rewards best practice, and applies appropriate sanctions when laws are broken. 3. A research and data science capability which enables us to detect risks, monitor public health trends and consumer behaviours, and translate evidence into action. 4. A food environment which empowers consumers to make safe, healthy, and sustainable choices. 5. Engage with all parts of society in Scotland; understanding the issues that matter to consumers and providing information that is tailored to their needs 	

Annual Report and Accounts

Current Risk					Target Risk				
Likelihood	Impact	SCORE	(threat) Trend	Proximity	Likelihood	Impact	SCORE		
4	25	100	Static	Approaching	2	25	50		
CONTROLS IN PLACE									
Quarter 3									
Goal	Mitigation Actions					% Complete	Status	Original Completion Date	Revised Completion Date
ALL	A lessons learned exercise is currently underway with key members of staff to review last year's experiences, failures and ways to improve the process for the 2025/26 report.					75		Feb-26	
	Fortnightly meetings have been organised between the Head of Corporate Support, Head of Corporate Services and External Auditors to ensure full oversight of the process and tackle any issues as soon as they are encountered.					25		Dec-26	
	A comprehensive timeline has been developed and will support the development of the report by providing a visual roadmap that highlights each task and milestone required for successful progression.					25		Dec-26	
	Agreements are in place to approach this year's report using the appropriate systems in place to avoid loss of work and / or duplication.					25		Dec-26	