

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 3 2025/26 Strategic Risk and Issue Registers.
- 1.2 The ARC is asked to:
 - **Note and review** the updated Q3 2025/26 Strategic Risk Register (**Annex A**) which explains the risks in more detail. All changes are marked in red.
 - **Discuss and agree** the proposed strategic risk 'Annual Report and Accounts'.
 - **Note and review** the updated Q3 2025/26 Strategic Issue Register (**Annex B**). All changes are marked in red.

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 26 November 2025, with the following noted:
 - **Reviewed and agreed** the revised Risk Management Policy and Guidance.
 - **Agreed** the decrease in risk score 7 from 100 to 75.
- 3.2 The SRMF met 16 February 2026 where senior managers, subject matter experts and risk owners discussed risks and issues across FSS. The group agreed that risks have overall remained stable this reporting period.
- 3.3 To support the new FSS Strategy 2026-31, the Q3 SRMF facilitated the development of new strategic risks and issues. In alignment with the new financial year, the SRMF also reviewed current strategic risks and issues, with a focus on refreshing existing strategic risks and issues where appropriate. This remains an ongoing exercise into Q4 2025/26, and the ARC will be receive a comprehensive update at the 03 June 2026 ARC.

4 Proposed strategic risk for consideration

- 4.1 The timeline for the FSS Annual Report and Accounts (ARA) faced a variety of issues that impacted milestone completion of the 2024/25 ARA. This led to significant uncertainty and delay to the production of the report which severely impacted the timeline towards the document being laid in Parliament. Had this

occurred, FSS could have breached the statutory requirement to publish as soon as possible after the financial year.

- 4.2** It was agreed at the SRMF to propose the Annual Report and Accounts risk to ARC with a recommendation that it is managed on the Strategic Risk Register for monitoring throughout the report's production during 2026/27.

5 Summary: Strategic Issue Register

- 5.1** Post discussion with issue owners, relevant subject matter experts and the SRMF, the issues have remained stable this reporting period.

6 Conclusion

- 6.1** The ARC is asked to

- **Note and review** the updated Q3 2025/26 Strategic Risk Register (**Annex A**) which explains the risks in more detail. All changes are marked in red.
- **Discuss and agree** the proposed strategic risk 'Annual Report and Accounts'.
- **Note and review** the updated Q3 2025/26 Strategic Issue Register (**Annex B**). All changes are marked in red.

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Annex A – Strategic Risk Register – see attached

Annex B – Strategic Issue Register – see attached