

Strategic Risk Register:
Q1 2026/27



Background



The Strategic Risk Register is designed to reflect threats posed to the delivery of the Strategy and the most important risks to FSS are those which may affect the delivery of the strategic priorities. The Strategic Risk Management Forum (SRMF) are responsible for identifying the Strategic Risks linked to the risk areas identified within the strategy ([FSS Strategy 2026-31](#)).

This approach aims to lay out a clear and direct line between the risks identified in the strategy and each of the strategic priorities. 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 annual delivery plans.

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

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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

Controls Confidence

Insufficient	Controls are not acceptable and have notable weaknesses
Limited	Controls are developing but weak
Reasonable	Controls are adequate but require improvement
Substantial	Controls are robust and well managed

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

Strategic Risk Scores & Trends

RISK MATRIX

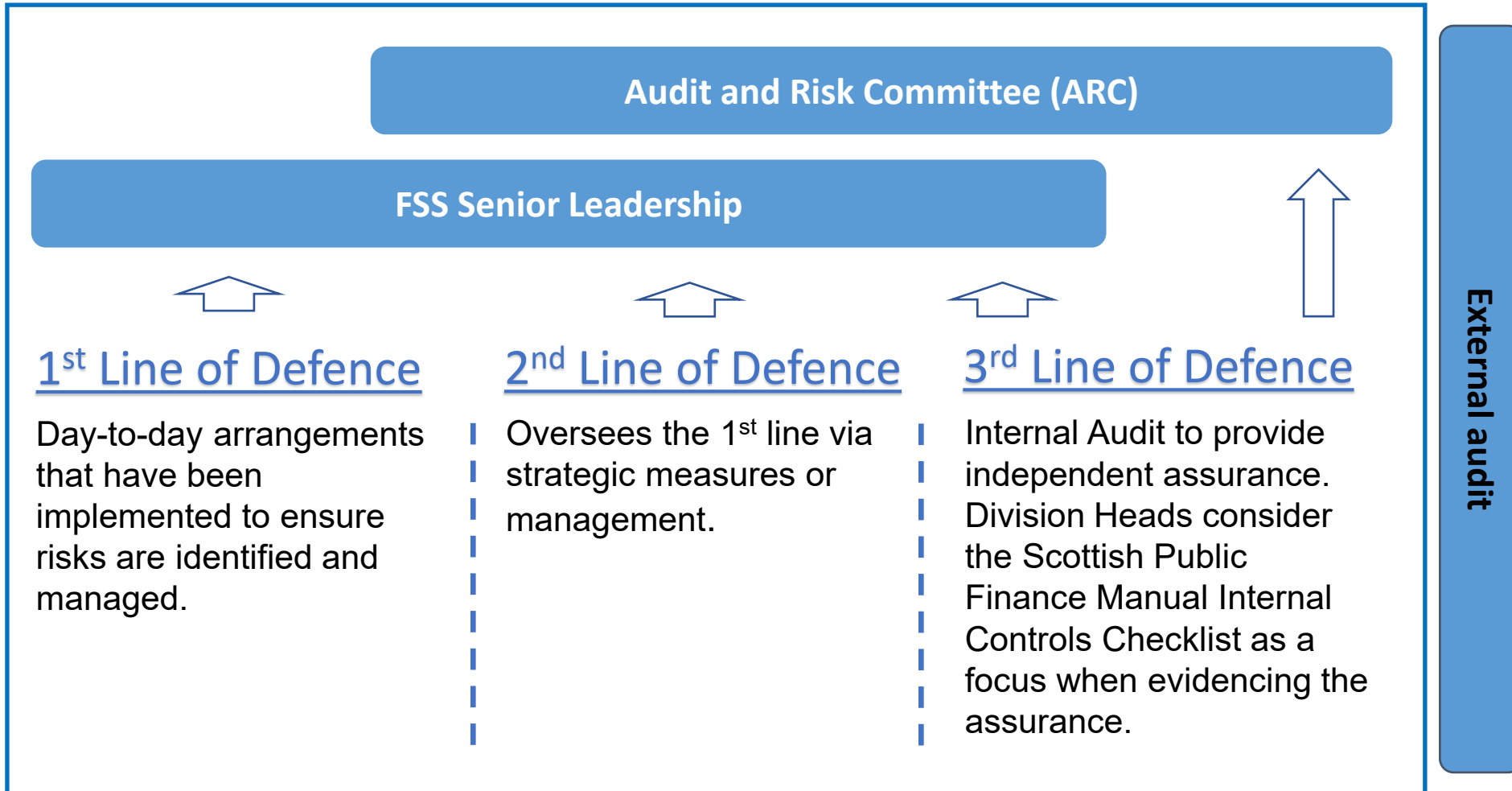
IMPACT	Multiplier	1	2	3	4	5	Total	Trend
Very High	50				1		1	
High	25			1		2	3	
Medium	10						0	
Low	5						0	
	Multiplier	1	2	3	4	5		
	Likelihood	Rare	Low	Medium	High	Very High		

QUARTERLY SCORE TRENDS

	2025-26				2026-27			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
1. Maintaining an effective food surveillance capability	75 ↔	75 ↔	75 ↔	75 ↔	75 ↔			
2. Annual Report and Accounts			New	100 ↔	125 ↑			
3. The Impact of an UK-EU SPS Agreement on FSS				New	200 ↔			
4. Change Management				New	125 ↔			

Category	Risk Appetite high level statement	Risk appetite Level	Risk appetite score / threshold	
Impacts on Public Health	As the body responsible for food safety, we are committed to protecting public health and maintaining consumer confidence. Our remit covers all aspects of the food chain which can impact on public health. Our public health appetite is very low , and we are averse to taking risk that impacts on our ability to protect the interests of consumers in relation to food and risks that could negatively impact public health.	Very low	5 -	10
Legal or Regulatory impacts	As a public sector food body for Scotland, we will always comply with legislation and our statutory obligations. Legal risk appetite is very low , and we are averse to taking risk that impacts on our ability to be compliant in the delivery of our statutory duties.	Very low	5 -	10
Impacts on our People	We will take a low tolerance to adverse impacts on the wellbeing of our staff.	Low	20-30	
Impacts on our Finances	We recognise public finances will continue to remain under increasing pressure. We will therefore ensure that we are proactive and proficient in the decisions we take on the use and deployment of our resources to maximise business benefits, ensuring financial resilience. FSS aims to maintain a balanced budget at the end of each financial year, meet its statutory obligations and avoid instances of fraud. Our financial risk appetite is very low , and we are averse to taking risks that negatively impacts on the management of our finances. We shall also pursue opportunities to diversify our funding, identify areas for income generation and take a lead role in the development of shared services and/or partnership working to minimise our overall costs and maximise returns on our investments. To improve sustainability of our resources our risk appetite is low when it will secure longer-term business benefits.	Risk to the management of our finances – Very low	5 –	10
		When longer term business benefits can be sought – Low	20-30	
Impacts on our cyber & data security	There will be occasions where a more risk averse approach may need to be taken in response to specific threats. Due consideration should be given to risks related to information classed as OFFICIAL-SENSITIVE, when dealing with personal, HR, legal or security information, where a very low approach may be more appropriate. Our risk appetite for risks which may give risk to the unauthorised access or release of OFFICIAL information is low . This includes routine business operations and services, some of which could have damaging consequences if lost, stolen or published in the media.	OFFICIAL-SENSITIVE information – Very low	5 -	10
		Unauthorised access / release of OFFICIAL information – Low	20-30	
Impacts on our Reputation	Our key priorities are public health and consumer protection and as an organisation it is crucial that we are trusted, viewed as being transparent and having integrity therefore our reputational risk appetite is very low . We are averse to organisational decision making where decisions attract risk to how we are perceived and decisions that could impact on our ability to influence effectively and protect consumers. Alongside the importance of taking account of all views interested parties in undertaking our duties, as an evidence-based organisation we must also be rigorous in ensuring decisions we make are transparent and based on robust evidence. As such, we have a medium risk appetite to reputational risk where consensus cannot be reached across all relevant parties to ensure there is no impact on our ability to influence effectively to protect consumers.	Risk to reputation – Very low	5 -	10
		When consensus cannot be reached – Medium	40-75	
Impacts on our Partnerships	We work collaboratively with stakeholders and speak out publicly about areas of consumer interest to encourage high food standards and healthy eating in Scotland therefore our partnership risk appetite is medium , and we are cautious to activities that risk our independence and risk the prioritisation of consumer interests.	Medium	40-75	
Impacts on the delivery of our Strategy	We maintain a medium risk appetite in relation to the delivery of our strategic ambitions. We have a high risk appetite where it enables innovation, improves efficiency, or enhances long-term outcomes for consumers and stakeholders.	Risk to delivery of our strategic ambitions - Medium	40-75	
		Enables innovation, improves efficiency or enhances long term outcomes - High	100-125	
Impacts on our Technology and Innovation abilities	We also have a high risk appetite when exploring new ways of working, encouraging our staff and stakeholders to identify and suggest alternative approaches, systems and methods that help our effectiveness through efficient practices and tools. However, we have a high risk appetite in relating to ensuring we do not develop at a pace that impacts on capacity and capability at an organisational and individual level. We also remain cautious in ensuring our exploitation of data, and use of technology, is not at the expense of data security or the use of sensitive/personal information. Our risk appetite for technology, data and innovation is very high , and we are eager for opportunities to use innovation and technology to deliver wider business benefits and to leverage innovation to enhance our regulatory frameworks, operational efficiencies and enhance our ability to monitor food safety, predict risks, and respond swiftly to emerging issues.	Exploration of new ways of working / Ensure we are not developing at an impactive pace – High	100-125	
		Opportunities to deliver wider business benefits - Very High	150-250	

Integrated Assurance – the 3 lines of defence



Integrated Assurance – the 3 lines of defence

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Risk	1 st Line	2 nd Line	3 rd Line	Gaps in Assurance*
1. Maintaining an effective food surveillance capability	- 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	- 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.	- 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.	- 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.
2. Annual Report and Accounts	- Spreadsheet has been created to track in detail the responses to Deloitte queries. - Detail project plan created which will be used to monitor progress and key dates for the ARA.	Weekly meetings with Deloitte and senior FSS management.	- FSS has been provided with the FREM Checklist. - The ARA is reviewed by ARC at various stages prior to being laid in Parliament	
3. The Impact of an UK-EU SPS Agreement on FSS	Implemented workstreams for delivery of SPS activity reporting into FSS Steering Group	FSS Steering Group and SRO accountable for delivery of all FSS SPS related activity	FSS Executive, Board and SG Governance structures	Whilst part of SG governance forums, we have no input into their assurance. Likewise with FSA/UKG but this does not cause concern.
4. Change Management	- Head of HR People & Development (Change Manager) if approved - Awareness and briefing sessions focused towards change management - Ongoing change initiatives communicated by first and second line management at monthly meetings	- Trade Union briefings and challenge sessions - Strategy Forum - SAFER Programme Board - FSS Engagement Committee	- FBC (6-month People Board update) - ARC (Quarterly Strategic Risk and Issue Register update)	Approval of Head of HR People & Development

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



Strategic Risk No 1:

Maintaining an effective food surveillance capability

Maintaining an effective food surveillance capability

Risk No: 1	Executive Lead: J McElhiney	Version: 2.0	Date risk raised: Feb-24	Date risk last reviewed: Aug-26
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Risk Title	Risk Description
Failure to deliver an effective food surveillance strategy Sustained financial pressures on FSS and local authorities, together with insufficient government investment in laboratory capacity and capability, limit our ability to commission the sampling and testing programmes that are required to provide assurance over Scotland's food chain and detect emerging risks.	Event: FSS is unable to sustain surveillance capabilities needed to underpin risk assessment and ensure delivery of our regulatory functions is based on robust evidence. Cause: <u>There are three causative factors for this risk:</u> - A food law delivery model which gives insufficient prominence to the role of food sampling; causing rates in Scotland to fall significantly below other countries. - Lack of investment in Public Analyst laboratories has compromised the scientific services needed to deliver the testing requirements for official control delivery, incident response, and 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 Effects: - Insufficient data and gaps in the evidence base needed to ensure the setting of legislative standards takes full account of Scottish interests in public health and food production and to provide the necessary level of assurance for consumers and trading partners (including our new relationship with the EU). - Lack of capacity and capability in Scotland for the sampling, microbiological examination and analysis of food will significantly hamper our ability to monitor and verify the impacts of emerging risks identified through horizon scanning, including those resulting from trade agreements, shocks to global supply chains, and climate change. - 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 food law in Scotland. - Loss of sampling and laboratory provision for food has an impact on wider public health and food policy in Scotland, for example Public Health Microbiology, One Health pathogen genomics, AMR, Good Food Nation.

FSS Strategic Priority (s) (please select the most appropriate priority/s this risk aligns too)	
Public health and consumer protection	Y
Evolving and reforming the regulatory landscape	Y
Providing an effective public service for the people of Scotland	Y

Current Risk Score 75				Treated Risk Score 25	
Likelihood	Impact	(threat) Trend	Proximity	Likelihood	Impact
3	25	Static	DIS	1	25

Risk appetite category Impacts on public health	
Risk appetite target: Very low (5 – 10)	
Current risk score <u>OUT WITH</u> appetite	Treated risk score <u>OUT WITH</u> risk appetite

Maintaining an effective food surveillance capability

Mitigation actions in place Q1	Mitigation confidence: TBC			
Mitigation Actions	% Complete	Status	Original Completion Date	Revised Completion Date
Ring-fence an allocation from FSS's food and health research programme to maintain a national targeted sampling programme into FY 2026/27.	50 40		Mar-24	Mar-27
Ring-fence an allocation from FSS's food and health research programme to support the delivery of a shopping basket sampling programme and imports sampling regime to align with proposals for a national surveillance strategy approved by the FSS Board in 2022.	0		Oct-25	Mar-27
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.	50 40		Mar-24	Mar-27
Continue to 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-28
Ensure actions are taken within the SAFER programme to strengthen sampling rates and safeguard scientific services for food and feed, either through the existing LA operated structure or a new model.	10		Mar-26	Mar-28



Strategic Risk No 2:

Annual Report and Accounts

Annual Report and Accounts

Risk No: 2	Executive Lead: Garry McEwan	Version: 1.0	Date risk raised: Feb-26	Date risk last reviewed: Aug-26
Risk Title		Risk Description		
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.		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.		
FSS Strategic Priority (s) (please select the most appropriate priority/s this risk aligns too)				
Public health and consumer protection				N
Evolving and reforming the regulatory landscape				N
Providing an effective public service for the people of Scotland				Y

Current Risk Score				Treated Risk Score	
125 400				50	
Likelihood	Impact	(threat) Trend	Proximity	Likelihood	Impact
5 4	25	static	close	2	25

Risk appetite category: Legal or regulatory impacts	
Risk appetite target: very low	
5 -	10
Current risk score <u>OUT WITH</u> appetite	Treated risk score <u>OUT WITH</u> appetite

Annual Report and Accounts

Mitigation actions in place Q1	Mitigation confidence: TBC			
Mitigation Actions	% Complete	Status	Original Completion Date	Revised Completion Date
Fortnightly Weekly meetings to be undertaken between the Head of Corporate Support, Head of Corporate Services, FSS finance and External Auditors to ensure full oversight of the process and tackle any issues as soon as they are encountered.	50 70		Dec-26	
The production, and ultimately the laying of the ARA 2025/26, to follow a comprehensive timeline, that has been developed which will support the development of the report by providing a visual roadmap that highlights each task and milestone required for successful progression.	50 70		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.	50 70		Dec-26	
Within a week FSS Financial Accountant and Deloitte Lead Auditor announced their resignations / redundancy. Deloitte have already put in place a new Lead Auditor and FSS are fast tracking replacement a financial accountant with an advert posted W/C 10/08/26 however this will still take 3 months to recruit.	50		Dec-26	
Head of Finance has been fully briefed and is putting measures in place to try and mitigate the impact of the FSS financial accountant leaving at such short notice.	50		Oct-26	



Strategic Risk No 3:

The Impact of the UK-EU SPS Agreement on FSS

The Impact of an UK-EU SPS Agreement on FSS

Risk No: 3	Executive Lead: G Mournian	Version: 1.0	Date risk raised: May-26	Date risk last reviewed: Aug-26
Risk Title		Risk Description		
Impact of the SPS Agreement on FSS		Cause: The UK Government and EU are committed to working towards a new Sanitary and Phytosanitary (SPS) Agreement based on dynamic alignment with EU rules, with some possible exceptions. Event: Due to capacity and capability constraints alongside other organisational priorities and pressures, FSS may not be able to meaningfully engage in and deliver SPS work at a UKG, SG and FSS level across the breadth of its remit and scope of the final negotiated/agreed SPS Agreement. Effect: This risk materialising could impact the delivery of FSS statutory duties (both pre and post SPS coming into effect) alongside failure to achieve relevant aspects of the FSS SPS programme across negotiations, legislative work and implementation objectives. This could result in the outcomes of the SPS Agreement negatively impacting current and future delivery functions, our role as the food safety authority, and public health in Scotland.		
FSS Strategic Priority (s) (please select the most appropriate priority/s this risk aligns too)				
Public health and consumer protection				Y
Evolving and reforming the regulatory landscape				Y
Providing an effective public service for the people of Scotland				Y

Current Risk Score 200				Treated Risk Score 40	
Likelihood	Impact	(threat) Trend	Proximity	Likelihood	Impact
4	50	Static	APP	4	10

Risk appetite category Impacts on the delivery of our strategy	
Risk appetite target: Medium (40 – 75)	
Current risk score <u>OUT WITH</u> appetite	Treated risk score <u>WITHIN</u> appetite

The Impact of an UK-EU SPS Agreement on FSS

Mitigation actions in place Q1	Mitigation confidence: TBC			
Mitigation Actions	% Complete	Status	Original Completion Date	Revised Completion Date
Continue to make the case to Scottish Government officials and Ministers that delivery of FSS’s obligations will be constrained due to current capacity and capability pressures – both immediate and post SPS Agreement coming into effect	N/A		Ongoing	
Implementation of FSS governance to ensure the delivery of organisational objectives in relation to SPS negotiations and legislation and implementing the SPS Agreement once negotiated and agreed.	75		Sep-26	
Proactive engagement at a SG and UKG level to ensure Scottish interests are represented as part of the initial negotiation phase and subsequent design and implementation phases.	N/A		Ongoing	
Proactive communication and engagement across FSS given the potential impacts and implications of a SPS Agreement on FSS responsibilities' pre/post SPS coming into effect.	N/A		Ongoing	



Strategic Risk No 4:

Change Management

There is a risk that sustained organisational change, financial constraints and resultant change fatigue adversely affects organisational resilience, staff wellbeing, workforce capacity, and corporate capability therefore impacting on Food Standards Scotland's ability to deliver statutory obligations, strategic priorities and maintaining staff trust and public confidence.

Change Management

Risk No: 4	Executive Lead: G McEwan	Version: 1.0	Date risk raised: Feb-26	Date risk last reviewed: Aug-26
Risk Title		Risk Description		
Change Management: The impact of poorly planned, inadequately communicated, and rapidly implemented change across FSS.		Cause: FSS meets constant change which could lead to reduced clarity of organisational narrative and inconsistent staff messaging. Event: Concurrent programmes of change, financial uncertainty, external pressures and political factors impact the organisation. Effect: Reduced staff confidence and trust, mixed external signals and impact on motivation and retention and therefore impacts on Standards Scotland’s ability to deliver statutory obligations, strategic priorities and maintain public confidence.		
FSS Strategic Priority (s) (please select the most appropriate priority/s this risk aligns too)				
Public health and consumer protection				Y
Evolving and reforming the regulatory landscape				Y
Providing an effective public service for the people of Scotland				Y

Current Risk Score 125				Treated Risk Score 50	
Likelihood	Impact	(threat) Trend	Proximity	Likelihood	Impact
5	25	Increasing	IMM	5	10

Risk appetite category Impacts on our People	
Risk appetite target: Low / Averse (20 - 30)	
Current risk score <u>OUT WITH</u> appetite	Treated risk score <u>OUT WITH</u> appetite

Change Management

Mitigation actions in place Q1	Mitigation confidence: TBC			
Mitigation Actions	% Complete	Status	Original Completion Date	Revised Completion Date
A leading change capabilities session to all senior managers outlining the importance of managing change appropriately.	100		May-26	
Produce a plan for internal & external comms around the new CEO appointment.	100		Jul-26	
Deliver on agreed public affairs strategy as presented at the Board Seminar.	20 40		Dec-26	
Ongoing bi-monthly trade union meeting to ensure clear line of sight on any proposed changes within the organisation.	N/A		Ongoing	
FSS Engagement Committee - include an agenda item on change horizon scanning.	0		Oct-26	
Consider the appointment of a Head of HR People & Development who could assume a Change Champion role in FSS.	0		Oct-26	
DELETE Consider the establishment of a PSR and Programme Oversight Board to monitor and understand change implications across all new and emerging areas of business.	0		Oct-26	