MINUTES OF THE SCOTTISH PRISON SERVICE RISK MONITORING AND AUDIT COMMITTEE (RMAC) MEETING HELD IN SPS HQ, ROOM G.09, ON 25 MARCH 2026

Present: Lynne Clow, Non-Executive Director (Deputy Chair)
Teresa Medhurst, Chief Executive, SPS
Linda Pollock, Deputy Chief Executive, SPS
Michael Beardmore, Head of Strategic Planning, SPS
Rebecca Murray, Head of Improvement, SPS
Alison Malone, Operational Auditor, SPS
Lisa Taylor, Interim Director for Engagement and Change, SPS
Stephen Uphill, Non-Executive Director
William Wilkie, Internal Audit Manager, Scottish Government
Dougie Shepherd, Senior Internal Audit Manager, Scottish Government
Iain Burns, Lead Senior Internal Audit Manager, Scottish Government
Tommy Yule, Audit Scotland
Michael Oliphant, Audit Director, Audit Scotland
Neil McLean, Senior Auditor, Audit Scotland
Frank Slokan, Research & Evaluation Manager, SPS
Ruth Ellis, Climate Change Team Lead, SPS

Introduction and Welcome

1. The Chair welcomed all present to the meeting.

Declarations of Interest

2. There were no new declarations of interest.

Apologies for Absence

3. Apologies for absence were received from Ian Harley.

Draft Minutes of the last RMAC Meeting Held on 26 November 2026

4. The draft minutes of the meeting held on 26 November 2026 were agreed as a true record.

Action Log following Last RMAC Meeting

5. The Chair and members reviewed the Action Log and agreed the update against each action.

Action: Mrs Blackburn

RMAC(MAR)01/26: External Audit Annual Audit Plan

6. This report provided an overview of the planned scope and timing of the 2025/26 audit of the Scottish Prison Service's annual report and accounts.

7. Michael Oliphant, of Audit Scotland, has been appointed by the Auditor General for Scotland as external auditor of the Scottish Prison Service (SPS) for the period from 2022/23 until 2026/27. The 2025/26 financial year is therefore the fourth of the five-year audit appointment.

8. Key points raised:

- **Materiality** – £9.2 million. The benchmark used to determine materiality is gross expenditure based on the audited 2024/25 financial statements. Materiality has been set at 1.8%.
- **Performance materiality** – £6.7 million. Using professional judgement, performance materiality has been set at 73% of planning materiality.
- **Reporting threshold** – £360,000

9. Financial pressures arising from issues such as inflationary pressures, large capital projects like the construction of HMP Glasgow, an increasing prison population and pay awards represent a significant challenge for SPS. In addition to this, SPS has yet to develop a medium term financial plan.

10. The Independent Auditor's Report and Annual Audit Report are planned to be issued by the target date of 31 August 2026.

11. Members noted this paper with thanks.

12. Mr Oliphant advised members that Mr McLean will be moving on from the team following a promotion, his position will be filled by someone with previous experience in audit. Members offered their congratulations.

13. Ms Clow noted the number of changes in Director level within the SPS and queried whether there were any concerns from Audit Scotland at this stage. It was confirmed that although there were past concerns on gaps and the additional pressures this put on delivery, at this time there are no concerns.

14. It was confirmed that SPS are on track for year-end reports to be completed on time.

RMAC(MAR)02/26: Risk Management Progress Report

15. This report provided an overview of the current position of the SPS Corporate Risk Register (CRR), and details of work undertaken since the last RMAC meeting in November, to support the operation of effective Risk Management processes across SPS.

16. Towards the end of 2025, the Planning, Performance and Risk Manager undertook a review of risk register processes across the SPS. The review covered all establishments and headquarters functions (25 risk registers in total). The review concluded that risk management methodology is largely well-embedded across the organisation. Risk registers overwhelmingly demonstrated evidence of compliance with the SPS risk management framework, including use of the corporate template, appropriate application of risk scoring, and the identification of controls and mitigating actions.

17. There were some areas for improvement identified. These findings will be used to inform the next version of our corporate risk management guidance.
18. Our Annual Horizon Scan paper was presented to EMG in January. The principal areas of emerging, or possibly intensifying, risk were;

- 2026 Scottish Parliament elections
- Equalities and Human Rights
- New Legislation
- Climate Change and Extreme Weather
- National Policy and Strategy Implementation

19. Members noted this paper with thanks.

20. Mrs Pollock advised that they have had numerous discussions on how to articulate the increased risks around population. She noted while not a new risk, they are looking at how to define it while operating safely and decently. Ms Pollock added that the intent is to get to the heart of what risks are SPS carrying, looking at a number of factors, including the insufficiency of solutions that have been brought in and the inability to act on other solutions, as they are reliant on external partners.

21. Mr Uphall queried whether the new employment act would impact SPS staff in terms of employment legislation. Mrs Pollock advised that this would be something to discuss with Adam.

22. Ms Clow queried, given the timing of the report, how up to date the Major Projects Risk report is. Mr Beardmore advised that ‘HMP Highland: Restricted maintenance access’ has now been rectified and can come off for future reporting. Mrs Pollock added that due to the frequency of MPMG they are reviewed on a regular basis.

23. Members were made aware that meeting arrangements between SPS and Balfour Beatie have recently changed following a leadership change in December 2025. Mrs Medhurst highlighted that there has been more open and honest communication about perceived or experienced difficulties which were not previously forthcoming. It was noted that the biggest concern at present is timing and quality of work/delivery, and whether the project is likely to be delayed further. It was agreed that this should be put forward for Deep Dive.

Action: R Blackburn / M Beardmore

24. Members had an in-depth discussion on the population pressures currently faced by SPS, including associated risks, previously implemented solutions, future solutions and external factors and their impact on the current numbers.

25. Keys points:

- SPT30 is expected to reduce number below 8400, however, noting that Scottish Courts are operating out with normal patterns, it is unclear how long the impact will last.
- HMP Highland is expected to offer an additional 100 spaces, which is expected to be reserved for individuals within the local area.
- In terms of more significant changes and impact, long term prisoners or the remand population would need to be considered.
- There is difficulty in measuring the risks related to an increasingly complex population as this situation is unprecedented. It was noted that while other areas of the justice system are also experiencing pressures, these are not necessarily to the same extreme.

RMAC(MAR)03/26: "In-Depth" Review of One Corporate Risk - Climate Change

26. This report provided an overview on the risks identified with an impact on the SPS. Identified risks with consequences were:

- Occurrence of pest s and disease
- Availability & quality of water
- Security of food supply
- Increased risk of flooding
- Resilience of businesses
- Health & wellbeing of people
- Security & efficiency of energy supply
- Performance of buildings
- Infrastructure interdependencies

27. The presentation noted that risk varies by location and by not adapting, this could cost Scotland up to £45bn annually by 2050. Additionally, the presentation

provided an overview of delivery threats, measures and the impact on other priorities.

28. Members noted this presentation with thanks.

29. Mr Uphall queried how they anticipate imbedding the Climate Change approach into the estate strategies, and whether these will be integrated or kept separately. Ms Ellie advised they feel having a collaborative guidance set up between teams to allow routine engagement and a space to build on the close dynamics, adding that at the moment the climate change team sits within the estates function. Ms Ellis highlighted that estates colleagues have been instrumental in advocating for a Climate Change team to exist. It is expected that this will help feed into and inform future decision making.

30. Ms Ellis highlighted that an additional benefit, and probably one of the most rewarding aspects of this work, will be the information that can be passed on to those in SPS care. Such as, where to get information about extreme weather warnings, what does a red weather warning mean, how can you change your own energy usage and how can they use this information to better support themselves and those in their community.

31. Members were advised that they do not expect an upheaval across SPS, rather that they see this as a developing project, where they can be involved in informed decision making and natural spend points.

32. Ms Ellis added that they have engaged with counterparts in Scottish Government, and will continue to build on these relationships to support information sharing, learning and resources while maintaining realistic expectations. At this time, the short term focus once the team is established, is to carry out a risk assessment of HMP Castle Huntly and continued development of EV points. Ms Ellis provided a brief overview of the expected groundwork and immediate plans for the future.

33. Ms Clow highlighted that it would be beneficial to have an annual slot at RMAC to provide an update to members.

Action: R Blackburn / M Beardmore

RMAC(MAR)04 A&B/25: Internal Audit Progress Update and Annual Plan

34. This report provided an update on key messages:

- The plan is on track to be delivered in full by March 2026.
- Since the last RMAC, final reports have been issued for Health and Wellbeing Interventions.
- Draft reports are being prepared for:
    - Ex-Gratia

    - Digital Infrastructure
    - The Public Sector Reform/Transformation Advisory
- There is continued regular engagement with the PMO office; SPS Finance and Heads of Strategic Planning and Improvement

35. Work on our External Quality Assessment (EQA) has now been completed by Grant Thornton. We were provided with a ‘generally conforms with improvement opportunities’ rating, having been assessed across the 5 Domains, 15 Principles and 52 Standards of the GIAS.

36. The Internal Audit system goes out of support this year and, as part of the wider Saughton House Data Centre, the exit is planned for late 2026. Contingency planning is underway and an update will be provided in the near future on risks and mitigations.

37. Members noted this paper with thanks.

38. Members discussed the action log and internal audit tracker, noting that there are due and overdue actions to be addressed. Mr Uphall highlighted that previously as a group there were historical actions that were assessed as no longer relevant, querying whether this would be the case again.

39. Mrs Medhurst advised that they appreciate any help and support offered and will continue to assign actions to the relevant areas. However, she noted that the language used can be unclear at times, adding that actions could be clearer in their wording and intent, while being honest and realistic with the timescales. Mr Wilkie agreed that a further discussion could be valuable, and while they do aim to ensure all recommendations are clear and to provide an understanding on why the recommendation has been made, further clarity on what’s realistic would be beneficial. Mr Wilkie added that this challenge is not specific to SPS and that it has come across in other organisations.

RMAC(MAR)05 A&B/25: Operational Audit Update

40. This report outlines the activities undertaken by the Operational Audit Team in relation to Operational Audits conducted during 2025/26.

41. One audit, Prevention of Suicide in Prisons Strategy (PSIPS), was suspended to allow for the implementation of a new risk assessment process for Young Offenders at Polmont. To maintain audit coverage, the Complaints audit at HMP Shotts was advanced and completed in Q1.

42. Due to a reduction in the Audit Team resource and to allow time for a review of the audit function, audits of ‘Management of Offenders at Risk of Substance

(MORS)', 'Information Security' and 'Violence Reduction/Think Twice' were cancelled. Audits of Operational Readiness were brought forward.

43. Five audits resulted in Limited Assurance during this period:

- PSIPS at HMP Edinburgh - Review complete reasonable assurance achieved.
- PSIPS at Kilmarnock - Review complete reasonable assurance achieved
- Use of Force at Low Moss - Review scheduled March 26
- Ex- gratia at Shotts - Review scheduled April 26
- CSRA at Kilmarnock - Review scheduled April 26.

44. Members noted this paper with thanks.

45. Ms Malone provided members with a brief update, highlighting that:

- HMPYOI Polmont, PSIPS audit is scheduled for 2026-27,
- HMP Grampian, Operational Readiness audit is scheduled for next week,
- HMP Low Moss, follow up review on 'Use of Force' was completed this week, moving to reasonable assurance,
- HMP Kilmarnock, 'Cell Sharing risk assessment' has been scheduled for April,
- HMP Shotts, Ex-gratia review is scheduled for April.

46. Members were made aware that the draft operational audit plan for 2026-27 has been submitted for approval, adding that there was a wider consultation this year to ensure that the plan was risk based and prioritised the organisational needs, as well as a consultation with GICs and Governors.

47. There will be scaling up of audits by quarter to tie in with the growth and resources available within the team, as recruitment of new operational auditors takes place to fill the gaps left by the retirements. Ms Clow asked what aspect of the resourcing plan give the comfort that all of this will be achievable. Ms Malone provided an overview of the business case that has been put forward, adding that the scaling up of audits through the year will account for training.

48. Ms Murray expressed her thanks for Ms Malone, noting that her focus on recruitment has supported the development of this plan. In addition to engaging with Policy and the SPSC, it was noted that they have continued to loop in with colleagues in OD, to ensure the appropriate checks are in place. Member were advised that there will be further discussions on how to approach Operational Assurance in a more rounded way, which they plan to bring back to RMAC for following discussed at EMG in May 2026.

Action: A Malone

RMAC(MAR)05 C/25: Interim update on operational assurance work

49. This report provided a summary of the Standard Operating Procedures (SOPs) review.

50. Recent reviews of SOPs across SPS establishments indicate significant and systemic variation in the quality, accuracy and consistency of local procedures. While SOPs are intended to provide the operational "how", the overall picture is one of fragmentation, outdated or conflicting guidance, and wide discrepancies both between and within establishments.

51. Across both pieces of work, three themes consistently emerge: volume, quality, and variation.

52. The main findings:

- **High Volume and Duplication** - Some establishments hold over 250 SOPs, with others approaching 300. Within these extensive collections are duplicates, near-duplicates, and documents with unclear purpose.
- **Outdated, Contradictory, or Poorly Maintained SOPs** - A significant proportion of SOPs are years out of date, still reference superseded policies, or exist in multiple concurrent versions with no clear indication of which is current.
- **Significant Variation in Content and Interpretation** - Even where SOPs comply with core PRL requirements, the level of procedural detail, clarity and sequencing differs markedly between establishments.
- **Inconsistencies Within the Same Establishment** - In some prisons, SOPs within a single establishment contradicted each other, reflecting partial updates or different authorship.
- **Lack of Standardisation and Limited Training on SOP Development** - Staff commonly reported little guidance on how to draft or update SOPs, leading to wide differences in tone, structure and completeness.

53. The findings across both reviews present a system in which SOPs can vary widely, reducing the reliability of organisational oversight. Outdated documents, inconsistent interpretations and excessive volume collectively pose a risk to safety, legal compliance and audit credibility. While strong practice clearly exists in parts of the estate, the broader pattern suggests that the pathway from national policy to local procedure is insufficiently coherent, leaving room for variability that can lead directly to operational failure.

54. Members noted this paper with thanks.

55. It was agreed that on completion of the review RMAC would benefit from an update on the imbedding progress and progress made.

Action: F Slokan

56. Ms Murray advised that in part with Ms Malones work on operational assurance, this will also be a focus for the coming year. Currently it is very prison focused to better understand their experience of PLRs and self-assessments, in addition to understanding what's adding value and which areas need change. This report is due for submission later this week and is expected to provide critical evidence.

57. Mrs Medhurst thanked Mr Slokan, noting that it has been an exceptional and important piece of work, which has helped identify areas that require more focus. It was highlighted that, due to a complex population and differing regimes and support needs, each establishment operates from their own set of SoP. It was, however, noted that there are some operating procedures that could benefit from being standardised across the estate.

Any Other Business

58. Members noted that this would be Mrs Medhurst and Mr Hodge's last meeting before their retirement in April 2026.

59. Mrs Clow thanked both for their hard work, honesty and integrity brought to RMAC, and on behalf of RMAC members, Internal Audit and External Audit wished both the best of luck in the future.

60. Mrs Medhurst talked about her time with the SPS and at RMAC, highlighting that from taking up post as Chief Executive in 2020, there has been a marked difference in terms of governance and approach. She added that everyone in attendance at the meeting has made significant contributions, and while it may have been a slow journey, it was necessary. Mrs Medhurst expressed her thanks and gratitude to all members, adding that with the move of Internal Audit and addition of Audit Scotland, members have worked refreshingly well together.

61. She expressed that she has complete confidence in Mrs Pollocks ability to lead and wished her well.

Date of Next Meeting

62. The next RMAC meeting will be held on 27 May 2026 from 9am in SPS HQ, room G.09.

RMAC Secretariat
25 March 2026