

**MINUTES OF THE SCOTTISH PRISON SERVICE RISK MONITORING AND
AUDIT COMMITTEE (RMAC) MEETING HELD IN SPS HQ, ROOM G.09, ON 27
MAY 2026**

Present: Ian Harley, RMAC Chair and Non-Executive Director
Lynne Clow, Non-Executive Director
Stephen Uphill, Non-Executive Director

Linda Pollock, Chief Executive, SPS
Michael Beardmore, Head of Strategic Planning, SPS
Heather Duncan, Director of Finance, SPS
Alison Malone, Operational Auditor, SPS
Dougie Shepherd, Senior Internal Audit Manager, Scottish
Government
Lisa Taylor, Interim Director for Engagement and Change, SPS
William Wilkie, Internal Audit Manager, Scottish Government
Tommy Yule, Audit Scotland
Scott Watson, HMP Inverness Governor, SPS (Present for 03/26)
Nigel Ironside, Head of Digital Services, SPS (Present for 06/26)
Deborah Whitcombe, Head of Information Management, SPS
(Present for 06/26)
Adam Jobson, Director of Organisation Development, SPS

Introduction and Welcome

1. The Chair welcomed all present to the meeting.

Declarations of Interest

2. Mr Uphill notified members that he is now employed by Historic Environment Scotland, which is responsible for designating listed buildings, and as such he would have to recuse himself of any discussions around HMP Barlinnie.

Apologies for Absence

3. Apologies for absence were received from Michael Oliphant and Rebecca Murray

Draft Minutes of the last RMAC Meeting Held on 25 March 2026

4. The draft minutes of the meeting held on 25 March 2026 were agreed as a true record.

Action Log following Last RMAC Meeting

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

Action: Mrs Blackburn

RMAC(MAY)01/26: Chairs Annual Report

6. This report provided an overview on RMAC for 2025-26

- RMAC met on 5 occasions during the year. 4 of those meetings were for the purpose of usual RMAC business and 1 meeting was dedicated to reviewing the Annual Report and Accounts.
- In response to Internal Audit advice on organisational governance, RMAC's Terms of Reference were changed in November 2025 so that it is no longer a sub-group of the Advisory Board but reports directly to the Chief Executive as a standalone committee.
- An effectiveness self-assessment was carried out this year. Overwhelmingly, the responses received signalled a strong level of compliance with the checklist requirements. Echoing the 2024 review, there were comments noting the committee had improved its operations over the last few years
- At year end, RMAC receives the draft Annual Report and Accounts. The 2024-25 Accounts were reviewed and the auditors confirmed that the annual report and accounts were free from material misstatement and that there were no significant findings or key audit matters.

7. Members noted this paper with thanks.

External Audit Progress Update

8. A high-level review of controls as part of the audit has been undertaken. The core of the work will take place as part of a financial statements audit and will be reported in due course through the annual audit report; this will include an update and progress against prior year recommendations as reported last year.

9. Members were informed that no new significant concerns have been identified, and any issues will be reported in due course.

10. Audit progress is in line with the planned timetable.

11. Members noted this update with thanks.

RMAC(MAY)02A/26: Risk Management Progress Report

12. This report provided an update on the current corporate risk position, with movement since the last RMAC meeting.

13. A risk concerning FAI recommendations, which were proposed for inclusion on the risk register at the end of 2025, is scored to reflect the critical nature of sequencing planned activity and potential impact on both organisational delivery and individuals in our care, should progress not be maintained as required. However, once future structures and governance arrangements are in place, this score is expected to reduce considerably.

14. The Annual Delivery Planning for the new financial year has provided the opportunity to analyse organisational priorities for this year against the corporate risk register.

15. Five new risks have been added to the major projects risk register, with four relating to HMP Highland and one relating to the prisoner pathway programme.

16. Members noted this paper with thanks.

17. Members were provided with a brief overview of how risk scores are agreed. Mr Harley requested that when updating scores the reporting notes the change and provide short description of the decision making process to make it clearer for the reader.

18. Mr Harley noted how some risks appear interconnected with others and wondered if some were in fact “drivers” rather than standalone risks. Mr Beardmore advised that these the population risk in particular was ~~were~~ initially considered as a single risk however, ~~when articulating the impact and mitigations~~ it was agreed following discussions that ~~they~~ it be separated into two risks to ensure clarity and support more effective management.

19. Following a short discussion, Mr Uphill agreed that this decision makes sense and all concurred.

RMAC(MAY)02B/26: Assurance Mapping Update

20. Assurance mapping was identified as an RMAC area of focus in September 2024 and in March 2025, a draft assurance framework and map was presented to members. The framework contains 18 assurance areas, including a ‘sub-framework’ for operational assurance.

21. Two areas have been mapped so far – Risk Management and Planning and Performance.

22. The 2025-26 Statements of Assurance process has recently been completed, which has identified the areas to map as our immediate next steps – **procurement** and **major investment projects**. Both are areas in which strong assurance levels have recently been given.

23. Members noted this paper with thanks.

24. Mr Harley stated that there should be a level of confidence when assigning appropriate assurance levels, he also queried whether it would be beneficial for Internal Audit to be involved once there has been time to fully develop. He also requested a timetable showing when each area will be mapped, including completion of some mapping before the next RMAC meeting (not all mapping elements need to be completed at the same time for an area, but there are some “low hanging fruit” that could be completed easily).

Action: Mr Beardmore

25. Mr Beardmore explained the key differences between the old 'statement of assurance' process and the new 'assurance mapping'. It was noted that there is still work to be done however good progress has been made.

26. Mrs Clow highlighted that in some areas, a lack of external scrutiny, could lead to higher scoring, although this may not necessarily be reflective of the level of risk itself. She added that the true nature of the risk at each stage should also be considered. Mr Beardmore agreed, highlighting that assurance mapping helps to identify both gaps in assurance and areas of potential duplication.

RMAC(MAY)03/26: "In-Depth" Review of One Corporate Risk - HMP Highland Project

27. This presentation provided an update on the HMP Highland project, including Aims, Deliverables and Timelines, Governance and Project Structure and Principal Risks.

28. Members were made aware that the original contract completion was 26 August 2026, which was extended to 28 November 2026 . Balfour Beatty has since extended this to Spring 2027. At this time, no opening date has been set.

29. Current top risks and their mitigations are;

- **Recruitment** - Main mitigation: recruitment campaigns within a resourcing plan, frequently reviewed.
- **Cashflow** - Mitigated through frequent, action oriented and meetings with cost consultants and all levels of main contractor.
- **Digital** - Mitigation includes regular meetings internally and with the main contractor and close monitoring of progress against the project plan.
- **Programme delays** - Mitigation includes frequent and regular meetings; improvement in quality procedures; employment by SPS of a Commissioning Manager.

30. Sitting just below the top-rated risks in the register, there are risks that are being closely monitored. These include loss of delivery capacity due to competing priorities and Estate-wide population pressures that may impact on the transition from HMP Inverness to HMP Highland.

31. Members noted this presentation with thanks.

32. Mr Watson provided background on both previous and current delays affecting the Highland Project, highlighting particular challenges encountered.

33. There was further discussion covering the changes with the new managing director at Balfour Beatty, it was generally agreed that the change in approach and expectations has provided more assurance to the team. Mr Watson added that while the new completion date of Spring 2027 feels more realistic, The programme needs time to fully understand the amended plan. It is anticipated that once considered it will provide assurance in the proposed completion date.

RMAC(MAY)04A/26: Internal Audit Annual Assurance Opinion to Accountable Officer

34. The report summarises Directorate for Internal Audit and Assurance (DIAA) work during the year and provides an overall assurance opinion of “reasonable assurance”, noting a generally improving position.

35. During 2025-26 five main assurance reviews were carried out, with two rated as “limited assurance”, one rated as “substantial” and two rated as “reasonable”. There is generally strong engagement from SPS staff with internal audit activities throughout the year, although work still continues to fully embed this. Four follow up reviews were carried out and noted only 28% of recommendations had been fully implemented, with the rest either partially implemented or outstanding. However, this is an improvement on the 2024-25 year where only 21% of recommendations had been closed off. The IA view is that SPS’s risk management arrangements are continuing to develop.

36. To improve the effectiveness of risk management, control and governance SPS will need to continue to embed an effective risk management framework within the organisational structure, a process which Internal Audit will assist in facilitating over the course of the 2026-27 audit year.

37. Members noted this paper with thanks.

38. Mr Wilkie advised that since the papers were circulated, the Ex gratia final report has been issued. Mr Wilkie provided a brief overview of the paper, noting this will be circulated to members. Members noted some impacting factors on ex-gratia, specifically the impact of the current population pressures faced by SPS.

39. Mr Wilkie informed members that the 2025-26 plan has been largely finalised and the 2026-27 plan has commenced.

40. Ms Clow queried whether the implications of AI should be brought for future discussion at RMAC. Mrs Taylor informed members that SPS has been working with an external consultant who has been looking at data strategy work and the initial paper, which mentions AI, was presented at MPMG this week. Mrs Taylor added that she would find it valuable to bring together both Data Strategy and Digital Services for a collaborative update to RMAC.

Action: Lisa Taylor, Nigel Ironside

41. Members were advised that it has been agreed that the Memorandum of Understanding for the provision of IA services is to run to March 2028.

RMAC(MAY)04B/26: Internal Audit Progress Update

42. This report provided an update on key progress highlights, internal audit strategic matters, integrated assurances and Internal Audit Plan and Progress.

Key Points

- Since the last RMAC, draft reports have been issued for the following reviews:

- Ex-Gratia Governance and Process
- Digital Infrastructure.

These reports are in the process of being finalised with management. This will bring the internal audit plan for 2025-26 to a conclusion.

- Fieldwork has commenced on the first review of the 2026-27 plan – Freedom of Information Procedures.
- Initial planning has commenced on the 2026-27 advisory review on Business Management and Support.

43. Members noted this paper with thanks.

RMAC(MAY)05/26: Draft Governance Statement

44. This paper provided an overview of SPS' overarching governance and accountability framework, in addition to their scope of responsibilities, risk management, review of effectiveness and significant governance and risk issues.

45. Members noted this paper with thanks.

46. Mrs Clow provided feedback aimed at strengthening the wording around RMAC.

47. Members queried whether previous recruitment challenges in Psychology contribute to current non-operational staffing concerns. Mr Jobson advised that there are no current concerns regarding the recruitment and retention of non-operational staff; however, some areas within the organisation may still present exceptions. He noted that these challenges are not unique to SPS, with similar difficulties reported by other agencies.

RMAC(MAY)06/26: Annual Report on Information Security

48. This report provided an update on information management in Scottish Prison Service. The Information Management Team is responsible for information governance, data protection, information security and records management throughout SPS.

49. Demand on the Information Management team has continued to increase during 2025-26, both in volume and complexity, reflecting growing business need, heightened regulatory expectations and a wider programme of digital and organisational change. While the team has expanded, current capacity remains stretched across a number of critical areas.

50. Recent Data Protection activity has focused on ensuring privacy risks are systematically assessed before new or changed processing begins. Experience from initiatives such as Body Worn Video Cameras (BWVC) and Emergency Early Release (EER) has demonstrated the risks of DPIA activity not being undertaken.

51. Information sharing remains a significant area of risk and maturity challenge for SPS. Work has progressed in 2025-26 to support more secure external sharing and collaboration through Microsoft 365, helping SPS move away from email and other

less controlled methods of exchange and towards solutions which provide clearer access controls, version control and governance.

52. Subject Request volume has continued to place pressure on some operational areas during 2025-26, particularly where requests involved large volumes of email material or historic records. Overall SPS has seen a 31% increase in Subject Requests in 2025-26.

53. There has been continued progress during 2025-26 in strengthening information management arrangements and supporting the wider digital and data improvement agenda. Important foundations are now in place across governance, training, local structures and strategic planning. However, delivery remains dependent on sustained resourcing, business engagement and continued leadership attention, particularly in relation to Subject Request compliance, information asset management and cyber resilience.

54. Members noted this paper with thanks.

55. Progress on ADP items has been made with mixed results; some areas are advancing while others have not. In cases such as the Information Asset, where progress has been constrained due to competing priorities, it was queried how confident the team remains in achieving delivery within this year.

56. Mr Ironside advised that a business case for additional recruitment has been submitted.

57. Ms Whitcombe noted that awareness sessions have been delivered and significant time and resources have been invested in building relationships with asset owners. However, she added that due to changes across senior leaders, they are already in a position where they will need to restart this work, which has presented a key challenge in this area.

RMAC(MAY)07/26: Operational Audit Update

58. This report provided an update on work of the Audit and Assurance Unit (AAU) in relation to Operational Audits conducted during the first quarter of 2026/27 financial year

59. Of the 6 audits and 2 follow up reviews scheduled in quarter 1 of 2026/27 financial year, 4 audits and 1 follow up review have been completed. There are 2 outstanding audits and a follow up review, these are all scheduled in June and should be completed by the end of quarter 1.

60. There have been no audit reviews which resulted in Limited Assurance in the reporting period.

61. The Operational Auditor officially retires from the team on the 29th of June. Recruitment is under way for 2 twelve month fixed term Operational Auditor development posts.

62. Work is ongoing in relation to the development of the audit function; discussions are taking place with Policy Owners to help develop a more rounded audit process. Discussions are also scheduled with audit/assurance professionals from both the English and Irish Prison Services.

63. Members noted this paper with thanks.

64. Members were advised that the timescales for the ongoing review of audit functions will largely depend on available resources. Ms Malone noted that, at present, this work is being managed alongside other responsibilities and routine business activities.

RMAC(MAY)08/26: Finance Update

65. This report provided an update on the 2025-26 financial position.

66. The Scottish Government (SG) Budget 2025-26 was published on 4th December 2024.

67. The SPS resource budget bill increased by £45m an increase of 10%, real terms 4.9% increase after cost pressures in 2024-25 with increases in utility costs, pay award above the public sector pay policy and other inflationary pressures - an in-year resource funding increase was provided of £22.5m to cover these pressures.

68. The SPS capital budget bill increased by £188m and is reflective of the profiling for the major infrastructure projects.

69. HMP Glasgow costs are broadly in line with programme. HMP Highland expenditure has reduced in 2025/26 as a result a delay to the project delivery. This delay increases the anticipated capital requirement in 2026/27.

70. A number of the previously reported risks identified with the 2025-26 budget have now been mitigated The key risks remaining which are anticipated to carry forward into 2026-27 are listed within the report.

71. Members noted this paper with thanks.

72. Ms Clow noted the Digital Services capital spend sitting at £3.8m, however, this area has also indicated they do not have the funds to back up required resourcing. Ms Duncan advised that they had requested additional spending for Mr Ironside's area. Members were provided a brief background, and made aware that this spend also encompasses the new Data Centre.

RMAC(MAY)09/26: National Fraud Initiative Update

73. This report provided an update on the 2024-25 National Fraud Initiative exercise. The National Fraud Initiative (NFI) in Scotland is a counter fraud exercise led by Audit Scotland.

74. SPS were commissioned to upload extracts of standing data to the NFI portal by the deadline of 13 October 2024. Finance and HR teams submitted information to the portal to enable identification of high-risk matches which required further investigation.

75. Members noted this paper with thanks.

76. Mr Yule advised that feedback received concluded that the approach taken was generally satisfactory. There is some scope for better focused follow up but overall concluded on green/amber assessment of the process.

77. Ms Duncan clarified while there appears to be a relatively high number of records flagged as potential duplicates, this is largely because some partners submit recurring invoices for regular payments. As a result, these entries may look like duplicates in the system, but they are in fact legitimate and expected.

Any Other Business

78. There was no further business discussed.

Date of Next Meeting

79. The next RMAC meeting will be held on Wednesday 29 July 2026 from 9:00am at SPS HQ.

RMAC Secretariat
27 May 2026