

Registers of Scotland

RoS Board

9 June 2026

Key Risk Register by Exception

Purpose

1. To provide an update on the Key Risk Register (KRR). The update supports the Board in its role of providing strategic advice to the Keeper and in its focus on setting a framework of prudent and effective controls that enables risk to be assessed and managed.
2. To provide an update on the review of risk appetite for the 2027/32 Corporate Plan.

Recommendation

3. That the RoS Board review the paper, including the KRR summaries at Annex A, and advise on the update as necessary.
4. That the RoS Board consider the information provided on risk appetite and endorse the recommended changes to Operational Delivery and Information & Data risk appetites outlined in paragraphs 18, 19 and 20.

Background

5. The KRR contains risk scenarios that may affect Corporate Plan objectives, with risk response strategies for each. It is a live document reviewed and updated at appropriate intervals by KROs and reported to EMT each month.
6. The January Corporate Plan and Risk workshop included a discussion about risk appetite. Non-Executive Directors and EMT took part in an exercise to consider what RoS risk appetites should be to enable successful achievement of the new Corporate Plan, looking at each of the risk categories. This provided the basis for a good discussion and there were wide ranging views, but no conclusions were drawn.

Key Risk Register

7. We use a reporting by exception approach comprising three elements:

Reporting element	Frequency	Board input required
1. Key Risk profile	Every Board meeting	Advice on strategic risk exposure
2. New / escalating risks	When relevant	Advice on risk scenario assessments and/or risk responses/controls
3. Risk response delays/ controls not delivering anticipated risk response	When relevant	Advice on risk scenario assessments and/or risk responses/controls

8. There is currently nothing to report against elements two or three.

Element 1: Key Risk Profile

9. KROs have reviewed and updated the Key Risks. A KRR summary is at Annex A, along with a matrix showing current and target scores for all Key Risks.

10. There have been two risk merges, leaving us with 12 Key Risks going into the 2026/27 financial year.

11. Key Risks 3 and 4: Operational Capacity and Operational Workforce Productivity have been merged to create a single Operational Capability risk (Key Risk 3) to ensure that all causes, impacts and controls are considered collectively.

12. Key Risks 7 and 9: Post-2026 Transition and Post 2027 Workforce Misalignment have been merged to create a new transition risk (Key Risk 7) that incorporates potential workforce issues.

Risk Appetite

13. Organisational risk appetite is likely to change over time, and creation of a new Corporate Plan provides an opportunity for review, using the strategic objectives as a lens, while building on the points raised at the Corporate Plan and Risk workshop.

14. For each objective, the relevant primary risk category has been identified, along with other relevant risk categories (see table below – descriptions of risk categories and definitions of risk appetite are provided as annexes). This enables us to assess whether the current risk appetites are appropriate for the decisions and plans required to achieve the new strategic objectives.

2027-32 Strategic Objective	Primary risk category & current appetite	Other relevant risk categories & appetites
SO1: Deliver end to end digital registration that is simple, predictable and trusted	Operational Delivery: Open (Innovation) Minimalist (open casework)	Technology: Open Legal & Regulatory: Minimalist
SO2: Deliver authoritative land and property data that is trusted, fit for purpose and enables public value	Data & Information: Open	Legal & Regulatory: Minimalist
SO3: Ensure RoS can deliver reliable, trusted services through disruption, change and uncertainty	Operational Delivery: Open (Innovation)	Security: Cautious Commercial & Supplier – Cautious (supplier performance)
SO4: Build a skilled, adaptable and engaged workforce that can evolve with customer and service needs	Our People: Open	Operational Delivery - Minimalist (Open casework), Open (Innovation)

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SO5: Develop commercial services that support core RoS outcomes and deliver sustainable public value	Commercial & Supplier: Open (Commercial innovations)	Financial: Cautious
SO6: Strengthen land administration and prepare RoS to support public sector reform	Legal & Regulatory: Minimalist	Strategy: Cautious Data & Information: Open

15. Strategy and Stakeholder & Public Confidence are generally applicable across the whole Corporate Plan; both have a Cautious risk appetite.

16. The majority of primary risk categories identified for the strategic objectives have Open risk appetites. This aligns with a new Corporate Plan that is moving away from clearing open casework to concentrate on innovative and new areas of work. For each objective, there are also relevant risk categories with lower risk appetites that can counter the Open appetites to ensure RoS balances all appropriate areas of risk in decision making.

17. This balance of risk appetites fits with our strategic plans and so it is recommended that most risk appetites are not changed. However, Operational Delivery and Information and Data require further consideration (current and recommended risk appetite profiles are illustrated in Annex D).

18. Operational Delivery currently has two subcategories: Open casework and Innovation. In line with our developing maturity around risk appetite and its taxonomy, we recommend that a third subcategory is added to describe the resilience/operational continuity requirements, and that this is given a Minimalist risk appetite.

19. We also ask the RoS Board to consider the open casework subcategory, which currently has a Minimalist risk appetite. This is appropriate while the priority is to reduce open casework, where a strong emphasis on certainty and predictability is critical. Beyond this however, maintaining a Minimalist appetite will continue to prioritise tight control and predictable performance, but could also constrain flexibility in how resources are deployed, conflicting with our pursuit of the new strategic objectives. We therefore recommend increasing the risk appetite to Cautious once casework has reduced to the level set out in the current Corporate Plan, allowing for a balanced approach that preserves reasonable certainty and predictability while enabling more adaptive and proportionate decision-making. Alternatively, we could change the subcategory to describe a new defined tolerance for open casework.

20. The current risk appetite for Information & Data is stated as Open. However, in practice we do not demonstrate an Open appetite in decisions around use of our information and data. As a responsible public body with trust and integrity as key values, a Cautious risk appetite is recommended. Moving to a lower risk appetite would also reduce conflict with the Legal and Regulatory risk appetite (Minimalist) which often plays a large part in decisions about use of information and data.

Conclusion

21. Updates to the KRR provide evidence and assurance that RoS continues to actively manage and monitor risks and improvement of control environments through

route to target activities and mitigating actions to maximise performance and achieve objectives

22. Consideration of risk appetite to enable the 2027-32 Corporate Plan has moved forward using the strategic objectives as the focus, concluding that most of the current risk appetites are fit for the purposes of the new strategic objectives, but with three suggestions for change offered for consideration.

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