Scottish Information Commissioner
Minute of Meeting – MSMTM

Meeting Date	25 September 2026
Attendees	Commissioner - David Hamilton Head of Business Support – Lynn Balfour Head of Enforcement – Euan McCulloch Head of Policy & Information – Claire Stephen Business Support Manager – Tanya Gardner (Note taker)
Apologies	None

	Agenda Item	Discussion	Action Lead	Due	Doc to be Published?
1.	Previous Minutes, action points and matters outstanding	The previous minutes were approved and will be published with the relevant papers. SMT reviewed the outstanding actions and noted the following updates: • The meeting to review the Enquiries Handling process has now taken place and this action is complete. • A number of outstanding actions are linked to the Digital Strategy. The Business Support Team has met to discuss SharePoint as part of this work. • Records Management Group to be set up. • Coding and publishing of finance documents agreed.	LCB		Minutes and approved papers – in full

	Agenda Item	Discussion	Action Lead	Due	Doc to be Published?
		• The Operational Plan has now been published. • The Performance and Development Framework has been approved. SMT objectives are still to be agreed, after which the framework will be ready to issue to staff. • The Policy & Information Team Assurance has been approved. • Work to explore electric vehicle arrangements remains ongoing.	DH DH		
2.	Financial summary	• SMT reviewed the monthly budget variance report. • Approved for publication.			Published here
3.	Human Resourcing	• Employee Handbook and policy review paused while some contractual matters are being resolved. • Occupational Health referrals delayed due to providers' availability. LCB and TG looking at some options. • Flexible working requests are being considered. • Annual leave balances to be reviewed to support effective workforce planning. 6 monthly report will be provided. • Discussed tools to support future recruitment activities.	TG		
4.	Operational Risk Register	• SMT reviewed the Operational Risk Register and discussed the current risk position and required updates. • DH will update the Register.	DH		N - Exemptions s30(b)(ii), s30(c)

	Agenda Item	Discussion	Action Lead	Due	Doc to be Published?
5.	Interventions Report	• SMT reviewed the Interventions Activity Report, including the Q1 QIM report. • Activity report approved for publishing - QIM report to be published following approval of Q1 QIM minute.			Y - in full
6.	Carbon Footprint Reporting paper	• SMT reviewed the Paper and agreed with proposed changes to reporting. • Agreed on SIC emissions target going forward as this has not been reviewed in several years. • Agreed on more proportionate reporting, focusing more on narrative. Consistent with Scottish Government's recommendations for our Organisation. • Agreed that the report should include organisation's approach to best value when selecting methods of travel. • Paper approved or publishing.			Y - in full
7.	Response to Equalities and Human Rights Commission (EHRC) Code	• SMT considered the following papers: - Policy Statement & Guidance: Supporting Trans and Non-binary Employees - Equality Impact Assessment on review of toilet provision in building			Y - in full

	Agenda Item	Discussion	Action Lead	Due	Doc to be Published?
		• SMT agreed that the proposed approach was proportionate. A further discussion will take place regarding disclosure requirements in the context of security clearance if required. • It was agreed that relevant guidance should also be incorporated into the Employee Handbook. LCB will arrange for this to be updated and communicated at the next ASM.	LCB		
8.	Expense Policy changes	• SMT reviewed the paper proposing changes to the Expenses Policy. • New mileage rate was agreed and that indicative costs should be removed from the policy for subsistence, and that the wording around reasonable expenses should be strengthened so that the underlying principles and expectations are clearer. The policy will also make clear that expenses may be disclosed. • Increase in mileage rates to be backdated to 1st April and will be reimbursed in November payroll. • Policy to be updated with relevant changes before being issued to staff.	LM		Y - in full
9.	Governance Reporting Framework changes	• SMT reviewed the reports proposing changes to the Governance Reporting Framework and agreed with the revised approach. • Two meetings will be scheduled specifically to consider assurance reporting, with an additional year-end meeting to review and follow up the mid-year assurances. Minor changes to			Y - in full

	Agenda Item	Discussion	Action Lead	Due	Doc to be Published?
		the wider reporting cycle requirements were also discussed and agreed. • SMT agreed that meetings should have distinct dates rather than being merged and that, where necessary, SMT members may be represented by a deputy. • The group also discussed the need for an effective method of capturing approvals and decisions for records management purposes. Options to be considered include a SharePoint-based solution with an approval workflow. • The revised framework arrangements will take effect from the next meeting. Dates to be set for monthly meetings and assurance meetings.	TG/LB		
10a	Contracts	• SMT discussed the current position in relation to contracts. A number of points require further consideration and follow-up action before the work can be concluded.			
10b	Legal Services Procurement	• SMT reviewed the report and approved the procurement route. • Discussed and approved the proposed procurement route for legal services. The current timetable anticipates advertising the opportunity in mid-October. The proposed evaluation timetable was also discussed as part of the procurement planning.			Y - in full

Q1 Quarterly Interventions Activity Report 2026/27

Purpose of report

1. To report on the interventions activity to date and the planned interventions activity and priorities by the Scottish Information Commissioner ('the Commissioner') to the Senior Management Team (SMT), as required by the Commissioner's Governance Reporting Requirements.

Recommendation and actions

2. I recommend that the SMT:

- Note the Q1 Quarterly Analysis Report Q1 2026_27 and the live and closed intervention activity it sets out
- Note the additional commentary below on the Commissioner's Intervention Team's identified priorities

- Agree that this report can be published in full (QIM report to be published following approval of Q1 QIM minute)

Additional commentary

Resources

In April 2026, the Commissioner was allocated dedicated resources for an Interventions Team for a period of 12 months. The Scottish Parliamentary Corporate Body (SPCB) expects this additional resources to deliver measurable.

The dedicated interventions team took up post in mid-May 2026. Planned annual leave subsequently reduced the team's capacity for intervention activity but this effect should be minimal from middle of Q2. There is a risk that any unplanned absence could heavily impact the effectiveness of the team and the resulting impact.

From 1 October 2026, we are removing some of the non-compliance reporting requirements from the Enforcement Team, specifically the Validation Officers, which should improve reporting and also reduce the resource requirements of the VOs.

We continue to focus resources on where there is a clear failure to adhere to statutory timescales which can be indicative of wider systemic issues.

Reporting

Internal reporting We have developed internal Lessons Learned Reports to capture and demonstrate the impact of our Intervention resources. Each report records the starting position, the action taken and the outcome of the intervention, and includes feedback from the public authority on the intervention process.

External resources we have created reports reflecting the observations and actions of public authorities that have underwent intervention activity, with the purpose of disseminating the learning

beyond a particular authority and sector. For example: Learning from our recent interventions | Scottish Information Commissioner

The intention is to create a dedicated webpage entitled “Improving Practice”, that brings together these learning reports and other intervention resources in one place.

Promotion

- New Level 3 intervention will be accompanied with a press release
- Intervention learning is now a standing item in our newsletter. It will also feature in a workshop at Holyrood and in a webinar planned for January or February 2027.

Paper: Proportionate Approach to Carbon Emission Reporting

Meeting date: MSMTM 25 September 2026

Paper prepared by: Lynn Balfour (Head of Business Support)

Purpose

This paper proposes that the Scottish Information Commissioner (SIC) adopts a more proportionate approach to reporting its environmental impact, moving away from the annual calculation of a detailed organisational carbon footprint and instead providing qualitative reporting on sustainability and climate related activity.

Background

The SIC is subject to the climate change duties under the Climate Change Scotland) Act 2009 and prepares its Annual Report and Accounts in accordance with the Financial Reporting Manual (FReM). However, the SIC is not listed in Schedule 1 of the Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Order 2015 The Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Order 2015 and is therefore not subject to the mandatory annual climate change reporting requirements that apply to listed bodies.

The Scottish Government's Climate.change.duties¿statutory.guidance.for.public.bodies, published in March 2026, encourages bodies that are not subject to mandatory reporting to adopt the reporting principles as best practice. Climate change duties: statutory guidance for public bodies. The guidance also emphasises that action should be proportionate to each body's size, assets, functions and influence.

Current approach

The SIC has historically calculated an annual carbon footprint by collating data including staff and business travel, gas and electricity consumption and other relevant sources of emissions. Producing this calculation requires significant staff time to collect, validate and convert the underlying data into a single carbon emissions figure. This has historically placed considerable pressure on the Business Support Team, with detailed information needing to be gathered, reconciled and calculated from multiple sources. It is estimated that this can be several days of work for one member of the team.

Given the size and nature of the SIC, the resource required to undertake this exercise is significant in relation to the scale of its operations and direct environmental impact.

Proposed approach

It is proposed that the SIC adopts a proportionate approach to environmental reporting rather than undertaking a detailed annual calculation of its organisational carbon footprint.

The Annual Report and Accounts would continue to report qualitatively on relevant sustainability and climate related activity, including actions taken to reduce environmental impact, energy efficiency, business travel, sustainable procurement, waste reduction and any significant climate related risks or opportunities.

Where relevant and readily available, quantitative information may continue to be reported. However, the SIC would not routinely undertake a comprehensive exercise to collate and calculate emissions from all relevant sources, such as business travel, gas and electricity usage, solely for the purpose of producing an annual carbon footprint figure.

This approach would not prevent the SIC from introducing more detailed carbon measurement in future should this become appropriate as a result of changes to legislation, guidance, FReM requirements, organisational circumstances or the availability of more efficient methods of data collection.

Recommendation
With emissions consistently around 20 tonnes CO2e per annum, significantly below the 40.5 tonnes target set in 2013, there is limited scope for further material reductions. The organisation will therefore move away from detailed quantitative emissions measurement and focus instead on maintaining good practice and identifying practical opportunities for environmental improvement.

As part of this proportionate approach, the SIC would continue to report on relevant environmental activity and, where readily available, provide supporting quantitative information. This could include energy consumption, business travel and mileage, waste and recycling, and other areas where data is already captured through existing processes. The intention would be to use available information to demonstrate progress and environmental performance without undertaking additional, resource-intensive data collection or converting all information into a single carbon emissions figure. This approach is consistent with the Scottish Government's 2026 guidance, which encourages public bodies to take a proportionate approach and focus reporting effort on sources that are material to their environmental impact.

Paper: Policy Statement & Guidance: Supporting Trans and Non-binary Employees

Meeting date: MSMTM 25 September 2026

Paper prepared by: Lynn Balfour (Head of Business Support)

Purpose

This policy statement confirms OSIC's commitment to providing a respectful, inclusive and safe working environment for trans and non-binary employees. It sets out the standards expected of everyone and the broad approach the organisation will take when supporting colleagues.

Scope

This policy statement applies to all employees and workers engaged by OSIC. It covers day to day conduct, working relationships, confidentiality, and the way managers and colleagues should respond where support is requested or needed.

Key principles

- Everyone should be treated professionally, respectfully and fairly.
- Bullying, harassment, victimisation and discrimination will not be tolerated.
- Employees should be addressed and referred to in a way that reflects their identity and agreed preferences.
- Line Managers should take a supportive and practical approach, recognising that individual circumstances will vary.
- People may hold different views or beliefs, but workplace conduct must remain respectful, lawful and consistent with organisational standards.

Confidentiality

Information about a person's gender history, medical information or transition is private. It must be handled sensitively, securely and only shared where there is a clear and necessary reason to do so. Wherever possible, this should be discussed with the individual first.

Responsibilities

- Employees are expected to treat colleagues with respect and raise any concerns appropriately.
- Line Managers are expected to respond sensitively, maintain confidentiality, consider reasonable practical support and seek advice where needed from the Business Support Manager, or Head of Business Support in the first instance.
- OSIC is responsible for promoting an inclusive workplace and handling personal information in line with relevant legal and data protection requirements.

Supporting employee circumstances

Where OSIC is supporting a specific case, it will seek and consider the most up to date guidance from relevant bodies, including the Equality and Human Rights Commission (EHRC) and the

Advisory, Conciliation and Arbitration Service (ACAS), to ensure that advice and decisions are informed by the current legal and good practice position. This approach recognises that terminology and understanding relating to sex, gender and gender identity continue to evolve, and therefore avoids prescribing detailed terminology or guidance within this policy statement where it may become outdated.

Guidance for Line Managers and Employees

Guidance Principles

- Consider each situation individually and treat all employees with dignity, respect and sensitivity.
- Seek advice from the Head of Business Support where needed.

Guidance for Trans and Non-binary Employees

- Trans employees are protected from discrimination under relevant legislation.
- There is no requirement to disclose a trans or non-binary identity at work.
- Employees are encouraged to speak with their line manager if they need workplace support or adjustments.
- Any information shared should be treated confidentially and only disclosed with consent.
- Non-binary employees should be supported in relation to their identity and preferred pronouns.

Access to Facilities

- Access to workplace facilities is managed by the organisation and should be agreed between the employee and line manager in consultation with the Head of Business Support.
- Arrangements should balance the needs of all employees while meeting legal obligations.
- Line Managers should seek advice from the Head of Business Support where necessary.

Colleagues

- All employees should treat trans and non-binary colleagues with dignity and respect.
- Avoid intrusive questions about a colleague's identity, transition or personal circumstances.
- Respect confidentiality and do not share personal information without consent.
- Any concerns should be raised through appropriate management channels.

Names and Pronouns

- Employees may use their preferred name and pronouns at work.
- Mistakes should be corrected promptly and respectfully.
- Deliberate or inappropriate misgendering may be addressed under relevant conduct policies.

Confidentiality

- Information relating to a person's trans or non-binary identity should be handled sensitively and confidentially.
- Managers and colleagues must not disclose personal information without appropriate consent or legal basis.

Guidance for Managers

- Support employees sensitively and confidentially.
- Discuss workplace adjustments, leave requirements, facilities access, and communication preferences.
- Do not make assumptions about an individual's experience or needs.
- Seek HR advice on complex or sensitive issues from the Head of Business Support in the first instance.
- Ensure records and workplace arrangements are updated as agreed with the employee.
- Address inappropriate behaviour, bullying, harassment or discrimination in line with departmental policies.

Recruitment and Employment

- Information relating to a candidate's or employee's trans status or transition history must be treated confidentially.
- Employment decisions must be made fairly and without discrimination.

Attendance and Leave

- Requests for leave, medical appointments and workplace adjustments should be managed in line with attendance and leave policies.
- Line Managers should provide reasonable support while balancing business needs.

Support

- Employees and managers can access support through the Business Support function, and the Employee Assistance Programme (EAP).

Equality Impact Assessment (EIA)

An EIA should be carried out whenever you are starting (and regularly reviewing) any major activity e.g. policy/procedure/service. EIAs supports the Office of the Scottish Information Commissioner (OSIC) to meet its statutory duties stipulated under the Equality Act (2010); the Public Sector Equality Duty (2011); and the Scottish Specific Duties (2012). This template supports OSIC in meeting the statutory requirements.

Stage 1: Background information

Title of Policy/Procedure/Service	Review of toilet provision in the Scottish Information Commissioner office premises.
EIA Lead	Lynn Balfour
Date	August 2026
Is this a new or revised policy/procedure/ service?	Review of existing provision to ensure that the site provides appropriate toilet and shower facilities for all staff, taking account of the Workplace (Health, Safety and Welfare) Regulations 1992, the HSE Approved Code of Practice, the Equality Act 2010 and the recently issued Civil Service facilities guidance. The assessment therefore considers whether the existing arrangements provide appropriate access, privacy, safety and dignity without requiring staff to disclose personal information or request specific arrangements.

Stage 2: Scoping and evidence gathering

What is the reason for introducing/revising an existing policy/ procedure/service?
The current toilet provision comprises: • Male-only toilets. • Female-only toilets. • One accessible unisex toilet. • One unisex bathroom containing a shower and toilet. • One other bathroom attached to a specific office and not for use by the wider organisation. The unisex bathrooms can be locked from the inside, providing privacy and dignity for individual users. Contractors do not typically use the toilet facilities and members of the public do not routinely visit the building and therefore do not normally use the facilities. The toilets are cleaned daily and there are no known current concerns regarding cleanliness, availability, privacy or access.

The assessment has considered the practical needs of staff in relation to disability, sex, gender reassignment, religion or belief, pregnancy and maternity, and age. There are currently no known staff with specific mobility issues requiring use of the accessible toilet. The accessible toilet is nevertheless retained and available should an accessibility requirement arise in future. The male-only and female-only facilities provide appropriate single-sex provision. The additional unisex bathroom provides a private option for staff who may prefer or require access to a mixed-sex/unisex facility. As the room can be locked from the inside, it provides an appropriate level of privacy for individual use. The current occupancy level is significantly below the total staffing complement, with typical occupancy below 20 people and never all 30 staff present on the same day, but even if there was, there would still be adequate provision. There are no queues or evidence of pressure on the available toilet facilities. On this basis, there is no evidence that the existing provision is insufficient for current use. The facilities are cleaned daily, and there are no known complaints or concerns relating to cleanliness, privacy, dignity or availability. The accessible facility should continue to be available for those who require it. If an individual develops or identifies an accessibility requirement, the organisation should respond appropriately and review the adequacy of the facilities if necessary.
What is the intended outcome(s) and impact?
The intended outcome is to confirm that the existing toilet and shower provision is appropriate, proportionate and sufficient for the organisation's current staffing levels and building occupancy, while providing facilities that support privacy, dignity, safety and accessibility for all staff. The intended impact is therefore to maintain the existing provision without unnecessary reconfiguration.
Purpose of the EIA
To consider whether the current toilet and shower provision is suitable, sufficient, accessible, safe, private and dignified for staff.

3. Who is likely to be affected?

Detail the positive impact here (if not already stated earlier)
• Disabled users: The accessible unisex toilet provides an appropriate facility for staff who require additional accessibility features. There are currently no known staff requiring this facility. Retaining it ensures that provision is available should requirements change. • Women and men: Dedicated female-only and male-only facilities provide privacy and dignity. There is no evidence of insufficient capacity, with typical occupancy below 20 and no queues.

- Trans, non-binary and gender-diverse staff: The private unisex bathroom provides an additional option for individuals who may prefer or require a private mixed-sex/unisex facility. Its ability to be locked from the inside supports privacy and dignity.
- Staff with religion, belief or modesty-related needs: Single-sex facilities remain available, while the private mixed-sex bathroom provides an additional option where greater privacy is preferred or required.
- Pregnant staff, older staff and staff with other individual needs: The range of available facilities provides flexibility to meet differing needs. Any specific requirement arising in future can be considered on an individual basis.

Overall, no adverse equality impact has been identified from the current arrangements. The combination of low occupancy, lack of queues or unmet demand, single-sex provision, an accessible toilet and a private lockable unixes bathroom provides a reasonable and proportionate level of provision.

Please select which group(s) will be affected by the positive impact	
Age (e.g. older people or younger people)	**x**
British Sign Language (BSL)	
Disability (e.g. people with visible or non-visible disabilities, physical impairments or mental health conditions)	**x**
Sex (e.g. men, women)	**x**
Gender Identity (e.g. Transgender identity, non-binary identities, people who will change/ have changed/are changing their gender from that assigned at birth, and non-binary)	**x**
Marriage and civil partnership	
Maternity and Pregnancy (e.g. maternity/paternity/shared/adoption leave)	x
Race (e.g. people of different nationalities, national identities, ethnicities)	
Religion or Belief (e.g. belonging to a particular religion, holding a particular belief, or have no affiliation to any particular religion or belief)	**x**
Sexual orientation (e.g. asexual, lesbian, gay, bisexual or heterosexual)	
Socio-economic groups (e.g. caring responsibilities)	

Detail the negative impact here (if any)	
Overall, no adverse equality impact has been identified from the current arrangements. The combination of low occupancy, lack of queues or unmet demand, single-sex provision, an accessible toilet and a private lockable unisex bathroom provides a reasonable and proportionate level of provision.	
Please select which group(s) will be affected by the negative impact	
Age (e.g. older people or younger people)	

British Sign Language (BSL)	
Disability (e.g. people with visible or non-visible disabilities, physical impairments or mental health conditions)	
Sex (e.g. men, women)	
Gender Identity (e.g. Transgender identity, non-binary identities, people who will change/ have changed/are changing their gender from that assigned at birth, and non-binary)	
Marriage and civil partnership	
Maternity and Pregnancy (e.g. maternity/paternity/shared/adoption leave)	
Race (e.g. people of different nationalities, national identities, ethnicities)	
Religion or Belief (e.g. belonging to a particular religion, holding a particular belief, or have no affiliation to any particular religion or belief)	
Sexual orientation (e.g. asexual, lesbian, gay, bisexual or heterosexual)	
Socio-economic groups (e.g. caring responsibilities)	

Stage 4: Ongoing and proposed measures

Mitigating Actions
• Maintain the current toilet and shower provision. • Continue daily cleaning of toilet facilities. • Ensure the unisex bathroom remains lockable from the inside and suitable for private individual use. • Review signage on unisex and accessible bathrooms. • Address any future concerns relating to accessibility, privacy, cleanliness, availability or capacity. This assessment should be reviewed if there is a significant increase in building occupancy, a change in building use, alteration of the toilet facilities, or if concerns are raised about accessibility, privacy, cleanliness, safety or availability.

Stage 5: Identifying options and course of action

Select a recommended course of action:	
Outcome 1: Proceed – no potential for unlawful discrimination or adverse has been identified.	**x**
Outcome 2: Proceed with adjustments to remove barriers identified for discrimination, advancement of equality of opportunity and fostering good relations.	

Outcome 3: Continue despite having identified some potential for adverse impact or missed opportunity to advance equality (justification to be clearly set out).	
Outcome 4: Stop and rethink as actual or potential unlawful discrimination has been identified.	

Stage 6: Assessment Summary and Next Steps

Summary of results, including the likely impact of the proposed policy/procedure/service plus any next steps identified
In the absence of such changes or concerns, the existing provision can continue as normal.

Scottish Information Commissioner

Proposal to update Travel & Expenses Policy

September 2026

Background:

1. HMRC increased the mileage rates in April 2026. We have undertaken a review of our travel and expenses policy to compare these to our current rates and to review other reimbursement amounts.

2. The current reimbursement rates in our policy have remained unchanged for many years and no longer reflect the reality of current accommodation and meal costs. Reviewing these rates would support consistent treatment of our staff travelling to different locations, and ensure staff are not personally disadvantaged when undertaking business travel on behalf of the organisation.

3. We have carried out a review of the travel and expenses policies of other Officeholders (including the SPCB) for comparison.

4. We currently reimburse the full cost of business travel using public transport, taxis, and car hire. We are not proposing any changes to this.

5. The main changes to our current Travel & Expenses Policy are presented for review and approval in the sections below. Following approval, a revised policy will be written with the aim of making it easier to read, understand, and enforce.

Mileage Rates:

6. From the start of the 2026/2027 tax year, HMRC increased the maximum rates that we can refund employees mileage expenses without incurring

Income Tax or National Insurance (see Mileage Allowance Payments (480: Appendix 3) - GOV.UK). They had previously been fixed for 15 years.

Vehicle type	Maximum Tax-free Rate from 2026/2027
Cars and vans (including electric)	55p per mile for the first 10,000 miles, 25p per mile thereafter in the tax year (previously 45p per mile for the first 10,000 miles, 25p per mile thereafter). 5p per passenger per mile, for car sharing with a staff member on business travel (no change from previous rate)
Motorcycles	24p per mile (no change from previous rate)
Bicycles	20p per mile (no change from previous rate)

7. In June 2026 the SPCB approved new mileage rates to match the HMRC maximum tax-free rates listed above (see SPCB (2026) Paper 42). They backdated the new rates to start from 6th April 2026.

Proposal:

8. The following options could be considered:

(i) Match the increased rate and backdate it to 6th April 2026.

With reference to mileage claims already submitted for travel in this financial year, this would cost us an extra £12.10 (for claims up to 1st September 2026).

For comparison purposes, if we looked at the mileage claims submitted in 2025/2026, this would have cost us an additional £133.94 at the new rate.

(ii) Match the increased rate and start from an agreed future date

(iii) Pay less than the HMRC rate (keeping our mileage rates as they are now for example) - employees could then claim tax relief on the

difference direct from HMRC.

(iv) Pay a higher rate – if we did this without prior agreement with HMRC, we would need to arrange payment of tax/NIC on the excess above the tax-free rates which increases administration time for payroll.

We recommend option (i), matching the increased HMRC mileage rates listed above, to bring us in line with the SPCB. This would be the easiest option to administer through payroll.

Overnight Rates (UK and foreign travel):

9. HMRC does not prescribe a maximum hotel rate for UK overnight stays. HMRC's focus is that the expense is reasonable and incurred for genuine business travel.

10. Other current maximum overnight reimbursement rates vary across different Officeholders, but they all tend to include accommodation, dinner and breakfast:

Greater London and outside the UK

- SIC - £195.00 per night (includes lunch for outside UK)
- SPCB - £282.00 per night
- Other Officeholders – ranging from £175.00 to £262 per night.

UK (excluding Greater London)

- SIC £168.00 per night
- SPCB £242.00 per night
- Other Officeholders – ranging from £150.00 to £255.00 per night

Staying with friends or family

- SIC - £25.00 (or you will be taxed for anything over that)
- Other Officeholders are mainly £25.00 where listed.

Proposal:

11. The following options could be considered:

(i) Remove our current hard limits for overnight stays, replacing them with indicative costs (for example £200.00 per night in London, £150.00 per night in major UK cities, £120 per night in other UK locations). We

could also maintain the friends and family rate at £25.00.

We would ask staff to book through BST wherever possible and remind them that the spend needs to be reasonable and proportionate.

(ii) Increase our maximum rates to match the HMRC/SPCB rates.

(iii) Increase our maximum rates to different amounts, to be agreed.

(iv) Leave the current maximum rates as they are.

We recommend option (i), removing our current monetary hard limits for overnight stays and replacing them with indicative costs.

Other Subsistence (Meals):

12. HMRC allows employers to reimburse the actual cost of meals incurred during qualifying business travel. HMRC also provides benchmark subsistence rates that employers can use instead of reimbursing exact meal costs. HMRC does not cap these costs, they just need to be reasonable.

13. We currently reimburse staff for the costs of meals while they are away from the office on business (not overnight) at the maximum rates of breakfast £5.00, lunch £5.00, dinner £30.00.

14. No other Officeholders reviewed have specific rates for meals listed in this way.

Proposal:

15. The following options could be considered:

(i) Remove the maximum limits in our current policy and replace with a statement saying we will reimburse reasonable claims for meals purchased during a business trip away from the office.

(ii) Keep the meal rates as currently listed in our current policy.

(iii) Increase the meal rates to higher amounts, specifics to be agreed. For example, we could increase to £10 for breakfast, £15 for lunch, and £30 for an evening meal.

We recommend option (i), removing the maximum limits for meals from our policy and reimbursing claims for meals purchased during a business trip away from the office. We could also include suggested costs instead for guidance.

Whether maximum limits or suggested costs only, meal reimbursement rates should be reviewed and increased to reflect the ongoing increases in food and hospitality prices, ensuring staff are not left out of pocket when undertaking business travel on behalf of the organisation.

General High-level Principles for the policy:

Proposal:

16. We propose including a number of high-level principles within the policy to set clear expectations and support a proportionate and fair approach to business expenses.

    (i) Expenses will only be reimbursed where they are incurred wholly and necessarily for legitimate business purposes.

    (ii) Employees should spend organisational funds responsibly and seek reasonable, cost-effective options without compromising safety, wellbeing, or business requirements.

    (iii) Employees should not be left out of pocket when undertaking approved business activities on behalf of the organisation.

    (iv) Expenses will be reimbursed fairly and consistently, taking account of differing locations, business needs, and market conditions.

    (v) All claims must be accurate and supported by appropriate evidence where required.

    (vi) Employees should consider sustainable and environmentally responsible travel options where practical and appropriate.

    (vii) Reimbursement rates and policy provisions should be reviewed periodically to ensure they remain relevant, competitive, and reflective of current costs and business needs.

Further information:

Expenses and benefits: travel and subsistence: Overview - GOV.UK

Tax and National Insurance contributions for employee travel: 490 - GOV.UK

Expenses and benefits: travel and subsistence: Overview - GOV.UK

How to Reimburse Employees for Expenses (2026 UK Guide) - ExpenseIn Blog

How to tax mileage payments for employees (480: Chapter 16) - GOV.UK

Mileage Allowance Payments (480: Appendix 3) - GOV.UK

Paper: Proposal to Merge Governance Documents into a Single Governance and Assurance Framework

Meeting date: MSMTM 25 September 2026

Paper prepared by: Lynn Balfour (Head of Business Support)

Purpose

This paper seeks approval to merge the following documents into a single consolidated framework document:

- Governance Arrangements (VC191064)
- Governance and Quality Assurance Reporting Arrangements (VC231697)

The proposed merged document would be titled:

Governance and Assurance Framework

and would support the revised governance reporting model approved in principle through the "Proposal for Revised Governance Reporting and Senior Management Team Meeting Arrangements".

Background

The current governance framework is set out across two separate documents. The Governance Arrangements document establishes the organisation's governance structure, accountability arrangements and oversight mechanisms, while the Governance and Quality Assurance Reporting Arrangements document prescribes the detailed schedule of reports presented to SMT and the Commissioner throughout the year.

The review of governance reporting arrangements undertaken during 2025-26 concluded that the current model has become overly complex and report-driven, with a significant administrative burden associated with the preparation and review of recurring assurance reports. The review also identified overlap between the two documents, particularly in relation to governance oversight, assurance, risk management and accountability.

In addition, the proposed move towards a more flexible, exception-based reporting model means that much of the detailed reporting schedule contained within VC231697 is no longer required in its current form.

The current Governance and Quality Assurance Reporting Arrangements contain 35 separate reporting requirements covering governance, finance, workforce, information governance, performance, risk and statutory reporting. While these arrangements have provided a structured approach to assurance, a review concluded that the volume and frequency of reporting is disproportionate to the organisation's size and can result in significant management effort being devoted to the preparation of routine reports rather than the discussion of substantive issues.

Under the proposed Governance and Assurance Framework, the existing reporting requirements would be reviewed and categorised as:

- reports that remain necessary due to statutory, regulatory or external requirements;
- reports that can be incorporated into annual assurance statements;
- reports that can be replaced by routine management information or dashboard reporting;
- reports that should move to exception-based reporting and escalation arrangements; and
- reports that can be consolidated with related assurance activity.

This approach would significantly reduce the number of recurring formal reports while maintaining appropriate assurance for the Commissioner as Accountable Officer. Assurance would be derived from a combination of ongoing management oversight, exception reporting, annual assurance statements, risk management activity, audit findings and the Annual Assurance Review.

Proposal

It is proposed that both documents are withdrawn and replaced with a single:

Governance and Assurance Framework

The new framework would bring together governance arrangements, assurance mechanisms and meeting structures into a single document.

The framework would:

- set out the statutory and governance context;
- define governance roles, responsibilities and delegated authority;
- explain how assurance is obtained by the Commissioner;
- establish arrangements for monthly SMT meetings;
- establish arrangements for mid-year and annual assurance reviews;

- formalise exception reporting and escalation requirements;
- establish annual assurance statement requirements; and
- provide references to supporting governance documents, such as the Scheme of Delegation.

Key Changes

The proposed framework would reflect a shift from assurance through routine scheduled reporting towards assurance through management accountability, exception reporting and periodic formal review.

Key changes would include:

- Removal of the detailed annual reporting schedule currently contained within VC231697.
- Introduction of annual assurance statements from Heads of Service.
- Introduction of a Mid-Year Assurance Review and Annual Assurance Review.
- Greater use of dashboards, management information and exception reporting at monthly SMT meetings.
- Explicit recognition of escalation arrangements for significant risks, incidents and control weaknesses.
- Inclusion of references to supporting governance arrangements, including the Scheme of Delegation and any supporting groups, project groups or short-life working groups established by management.

Benefits

The proposed merger would provide a number of benefits:

- A single source of governance and assurance requirements.
- Reduced duplication between governance and reporting documents.
- Simpler and more accessible governance arrangements.
- Reduced administrative burden associated with maintaining two interdependent documents.
- Improved alignment with the proposed revised governance reporting model.
- Greater emphasis on meaningful assurance, oversight and accountability rather than compliance with a prescribed reporting cycle.

- A framework that is more proportionate to the organisation's size, risk profile and operating environment.

Implementation

Subject to approval, the two existing documents would be replaced by a single Governance and Assurance Framework for implementation during the 2026-27 reporting cycle. Supporting templates and guidance for assurance statements, exception reporting and assurance review meetings would be developed separately and maintained outside the framework document.

Recommendation

SMT is asked to:

1. agree in principle to the consolidation of Governance Arrangements (VC191064) and Governance and Quality Assurance Reporting Arrangements (VC231697) into a single Governance and Assurance Framework; and
2. agree that the new framework should reflect the revised assurance model set out in the “Proposal for Revised Governance Reporting and Senior Management Team Meeting Arrangements”.

New Governance and Assurance Framework

Scottish Information Commissioner

The Scottish Information Commissioner is committed to maintaining effective governance arrangements that support accountability, sound decision-making, good stewardship of public resources and the achievement of organisational objectives. This Framework brings together the key governance and assurance arrangements through which the Commissioner obtains assurance regarding the effectiveness of the organisation's systems, controls, performance and compliance.

1. Purpose

This Framework sets out the governance, oversight and assurance arrangements through which the Scottish Information Commissioner (the Commissioner) obtains assurance regarding the effective stewardship, performance, compliance and control of the organisation.

The Framework establishes:

- governance roles and responsibilities
- arrangements for decision-making and oversight
- sources of assurance available to the Commissioner
- arrangements for risk management and internal control
- mechanisms for escalation and exception reporting
- the annual assurance process supporting the Commissioner in their capacity as Accountable Officer.

The Framework reflects a proportionate approach to governance and assurance. It is based on the principle that assurance is achieved through effective management, clear accountability, appropriate scrutiny and timely escalation of significant matters, rather than through the routine production of large volumes of reports.

2. Statutory and Governance Context

The Commissioner is a public office holder appointed by His Majesty the King on the nomination of the Scottish Parliament and is responsible for enforcing and promoting Scotland's freedom of information legislation.

The Commissioner:

- investigates applications and issues legally enforceable decisions
- promotes good practice among Scottish public authorities
- provides information and guidance regarding information rights.

Schedule 2 of the Freedom of Information (Scotland) Act 2002 requires the Scottish Parliamentary Corporate Body to designate an Accountable Officer for the organisation. The Commissioner is currently designated as Accountable Officer.

As Accountable Officer, the Commissioner is personally responsible for:

- signing the annual accounts
- ensuring the propriety and regularity of expenditure
- ensuring resources are used economically, efficiently and effectively
- maintaining an effective framework of governance, risk management and internal control.

3. Governance Principles

The organisation's governance arrangements are founded on the following principles:

Accountability

Responsibilities are clearly assigned and individuals are accountable for decisions and performance within their areas of responsibility.

Proportionality

Governance arrangements should be proportionate to the size, risk profile and statutory responsibilities of the organisation.

Transparency

Governance and decision-making processes should be documented appropriately, and information should be made publicly available wherever possible.

Assurance

The Commissioner must receive sufficient evidence to support confidence in the effectiveness of governance, risk management and control arrangements.

Continuous Oversight

Significant issues should be identified, discussed and addressed when they arise rather than waiting for a predetermined reporting cycle.

4. Governance Structure and Responsibilities

Commissioner

The Commissioner:

- provides strategic leadership
- acts as Accountable Officer
- approves significant organisational decisions
- receives assurance on governance, performance and control
- determines whether additional assurance or scrutiny is required.

Senior Management Team

The Senior Management Team (SMT) supports the Commissioner in exercising their statutory and accountabilities responsibilities.

The SMT is responsible for:

- organisational leadership
- strategic and operational oversight
- risk management
- performance monitoring
- resource management
- decision making within delegated authority
- ensuring effective governance and control arrangements operate across the organisation.

Heads of Department

Heads of Department are members of SMT and contribute collectively to the leadership, governance and strategic direction of the organisation. In their capacity as SMT members, they share responsibility for organisational oversight, decision-making, risk management and the provision of assurance to the Commissioner.

Within their individual areas of responsibility, Heads of Department are responsible for:

- delivery of operational objectives;
- management of resources;
- maintaining effective controls;
- managing risks within their areas;
- escalating material issues; and
- providing assurance to SMT and the Commissioner.

Heads of Department are expected to take an organisation wide perspective when acting as members of SMT, while maintaining accountability for the effective management and performance of their own service areas.

Scheme of Delegation

The Commissioner has established a Scheme of Delegation which sets out the authority delegated to SMT members and other authorised officers for decision making and the exercise of functions on behalf of the Commissioner.

All decisions must be made in accordance with the Scheme of Delegation and any associated policies, procedures and financial controls.

The Scheme of Delegation is maintained separately from this Framework and should be read alongside it.

Supporting Groups

The organisation may establish supporting groups, including short-life working groups, project groups and other forums, to support the delivery of business objectives and organisational development.

Such groups may be permanent or time-limited and may operate across teams or within individual business areas.

These groups do not replace the authority of the Commissioner or SMT. Accountability for decisions remains with the appropriately delegated officer in accordance with the Scheme of Delegation.

5. Sources of Assurance

The Commissioner obtains assurance from a range of sources.

Management Assurance

Day to day management activity provides the primary source of assurance through:

- supervision and management oversight
- performance monitoring
- budget monitoring
- project and operational reviews
- risk management processes
- compliance monitoring.

Independent Assurance

Independent assurance is received through:

- Internal Audit
- External Audit
- Advisory Audit Board
- Specialist professional advice commissioned where appropriate; and
- Other independent scrutiny or assurance mechanisms as determined by the Commissioner.

Advisory Audit Board

The Advisory Audit Board provides independent advice and scrutiny on the effectiveness of the organisation's governance, risk management, internal control and financial stewardship arrangements. In doing so, it supports the Commissioner in obtaining assurance on key governance matters, audit findings, financial reporting and the implementation of agreed improvements.

Organisational Assurance Domains

Assurance is considered across the following areas:

Financial Stewardship

Including:

- financial management
- budget control
- procurement
- fraud prevention
- value for money
- statutory financial reporting

Workforce and Culture

Including:

- workforce planning
- sickness absence
- staff wellbeing
- equality, diversity & inclusion
- learning and development
- performance management

Information Governance

Including:

- information management
- records management
- data protection
- information security
- publication responsibilities

Operational Performance

Including:

- investigations
- enquiries
- interventions
- rights requests
- service standards

Risk and Control

Including:

- strategic risks
- operational risks
- business continuity
- health and safety

- effectiveness of internal controls.

Statutory Compliance

Including:

- Annual Report and Accounts
- Public Services Reform reporting
- Biodiversity reporting
- British Sign Language reporting
- other legislative obligations.

The Annual Report and Accounts will be prepared in accordance with applicable statutory requirements and relevant public sector financial reporting guidance, including the Government Financial Reporting Manual (FReM), where applicable.

The Annual Data and Statutory Assurance Meeting will provide the principal forum through which supporting assurances are reviewed prior to finalisation of the Annual Report and Accounts.

6. Meeting and Oversight Arrangements

Detailed agendas for governance and assurance meetings are set out in the appendices to this Framework. The agendas identify the routine governance, performance, risk, compliance and assurance matters to be considered and support a consistent approach to governance reporting and organisational oversight.

Monthly SMT Meetings

SMT meetings are the principal forum through which the Commissioner receives management information, exercises organisational oversight and takes strategic and operational decisions. Meetings support performance monitoring, risk management, resource management, coordination of activity and the escalation of significant issues.

SMT will normally meet monthly.

The purpose of monthly meetings is to:

- oversee organisational performance
- monitor delivery of priorities
- consider emerging issues
- review risks
- make decisions
- coordinate organisational activity.

Routine assurance reports will not normally be required.

Monthly meetings will instead focus on:

- management information

- dashboards
- exception reports
- decision papers
- significant risks and issues.

Mid Year Assurance Review Meeting

The Mid Year Assurance Review is to consider the effectiveness of governance, risk management and internal control arrangements, identify emerging issues and determine whether any additional assurance or corrective action is required before the Annual Assurance Review

A formal Mid Year Assurance Review will normally take place during the third quarter of the reporting year.

The purpose of the meeting is to:

- review governance arrangements
- consider significant risks
- review progress against key objectives
- determine whether additional assurance, corrective action or follow-up review is required before the Annual Assurance Review Meeting.

The output from the review will be a summary of assurance, concerns identified and agreed actions.

Annual Assurance Review Meeting

A formal Annual Assurance Review Meeting will normally take place during the final quarter of the reporting year.

The purpose of the meeting is to review matters previously considered through the Mid-Year Assurance Review Meeting and provide assurance that identified issues, risks and actions have been appropriately managed.

The meeting will:

- review actions arising from the Mid-Year Assurance Review Meeting
- consider progress against assurances provided at the mid-year review
- review emerging issues and risks identified during the year
- consider whether governance, risk management and internal control arrangements continue to operate effectively
- identify any matters requiring further review or escalation.

Annual Data and Statutory Assurance Meeting

A formal Annual Data and Statutory Assurance Meeting will normally take place following the end of the financial year and before finalisation of the Annual Report and Accounts.

The purpose of the meeting is to provide the Commissioner with assurance based upon year-end quantitative, financial and statutory reporting requirements. The meeting will provide assurance supporting:

- preparation of the Annual Report and Accounts
- preparation of the Governance Statement
- statutory disclosures and reporting obligations
- financial stewardship and accountability requirements
- the Commissioner's responsibilities as Accountable Officer.

7. Exception Reporting and Escalation

The assurance cycle must not delay reporting or escalation of significant matters.

Ad Hoc Meetings and Decisions Between Meetings

The Senior Management Team may meet outside the planned meeting cycle where circumstances require urgent consideration of a matter, a significant issue arises, or a decision is needed before the next scheduled meeting. In addition, where appropriate, decisions may be taken by correspondence, including by email, provided that all SMT members have the opportunity to contribute to the discussion and the decision-making process. Any decisions taken at ad hoc meetings or by correspondence will be formally recorded and retained as part of the organisation's governance records

Material issues must be reported at the earliest opportunity and should not wait for the Mid-Year Assurance Review Meeting, the Annual Assurance Review Meeting or the Annual Data and Statutory Assurance Meeting.

Examples include:

- serious incidents
- personal data breaches
- fraud or suspected fraud
- significant legal risks
- substantial financial pressures
- major service failures
- significant reputational concerns
- material control weaknesses
- significant changes to strategic risks.

The Commissioner may require additional reporting, review or assurance activity where the significance of an issue warrants it.

9. Review of the Framework

The Commissioner will regularly review this Framework.

The review will consider:

- effectiveness of governance arrangements
- effectiveness of assurance arrangements
- adequacy of reporting and escalation mechanisms
- findings from audits and external reviews
- lessons learned from significant incidents and organisational experience.

Amendments to this Framework require the approval of the Commissioner.

Proposal for Revised Governance Reporting and Senior Management Team Meeting Arrangements

1. Purpose

This paper seeks agreement to a revised approach to governance reporting requirements and mechanisms with a reconfiguration of Senior Management Team (SMT) meetings.

This proposal follows the Q4 2025-26 review of governance and quality assurance reporting arrangements undertaken on 20 August 2026 and subsequent discussion with SMT on options for revising the current reporting framework. SMT was supportive of the overall direction of travel towards a more focused and proportionate assurance model. During those discussions, SMT proposed the introduction of a second annual assurance meeting to provide follow-up assurance on matters considered at the Mid-Year Assurance Review Meeting. The proposals set out in this paper reflect that feedback and introduce a structured assurance cycle comprising a Mid-Year Assurance Review Meeting, an Annual Assurance Review Meeting, and an Annual Data and Statutory Assurance Meeting.

2. Background

Governance reporting arrangements have developed over time, and last year, SMT condensed the number, but felt further review was needed. The current arrangements result in a number of separate reports being produced for SMT at different points during the year.

The Q4 2025–26 review considered whether these arrangements were providing the right balance between assurance, oversight and administrative burden. The review concluded that the current approach was not proportionate and did not always support effective management.

In particular:

- a significant amount of senior management time is spent preparing and reviewing formal written assurance reports to meet a prescribed cycle
- a number of reports cover broadly similar areas or provide assurance at a level of detail that is not required on a recurring basis
- some reports are produced because they are part of the established reporting cycle rather than because there is a current issue or decision requiring attention
- the frequency of reporting does not always reflect the level of risk or materiality
- routine reporting can limit the time available at SMT meetings for strategic discussion and decision making
- the existing arrangements can create a perception that assurance is achieved through the volume of reporting rather than through effective scrutiny, challenge and accountability.

A further issue identified through the review was the timing of reporting. In a number of

cases, reports were prepared specifically for the date of the meeting, meaning that the information being considered was often already retrospective in nature by the time it reached SMT. This limited the ability of some of the meetings to respond to issues in real time and meant that discussion focused on what had already happened rather than on emerging issues, current risks or decisions needed at the point they arose. It was discussed that a more flexible, exception based approach would enable significant issues to be escalated when they occur, while reducing the need for routine reports to be produced simply to meet a scheduled meeting date.

The review identified an opportunity to simplify and streamline the current reporting model. In particular, two existing documents relating to governance and assurance reporting arrangements could be reviewed and potentially consolidated into a single framework document:

- Governance and Quality Assurance Reporting Arrangements (VC231697)
- Governance Arrangements (VC191064)

The paper will also consider the introduction of standardised templates for agendas and papers across the various meetings to support consistency and efficiency.

3. Proposed approach and meeting structure

OSIC currently has four quarterly meetings and eight monthly meetings scheduled each year to discuss core business and provide ongoing senior management oversight. In practice, however, the demands on SMT diaries can mean that meetings are sometimes consolidated or rearranged, which can reduce the effectiveness of the reporting cycle and result in information being prepared simply to meet a scheduled reporting requirement. This can create a situation where reports are produced for the sake of reporting, rather than because there is a substantive issue, decision or discussion that requires SMT attention. This can also (unintentionally) undermine the quality of the assurance being provided to the Commissioner.

The proposed approach would provide greater flexibility in how and when matters are brought to SMT, with a greater focus on meaningful discussion, decision-making and exception-based reporting.

The key proposal is to move formal assurance reporting into a structured annual assurance cycle supported by a more focused programme of SMT monthly meetings throughout the year.

- The assurance cycle would comprise three dedicated assurance meetings:
- a Mid-Year Assurance Review Meeting, focusing on governance, compliance, operational assurance and emerging issues;
- an Annual Assurance Review Meeting, focusing on the matters considered at the Mid-Year Assurance Review Meeting, providing assurance on progress, actions

taken, and whether identified risks or issues have been appropriately addressed; and

- an Annual Data and Statutory Assurance Meeting, focusing on year-end quantitative information, statutory reporting requirements and assurances required to support the Annual Report and Accounts.

This approach would reduce the volume of routine written reporting while maintaining appropriate levels of assurance and providing greater opportunity for meaningful discussion, challenge and accountability.

The new meeting schedule would look like:

- 12 x monthly SMT meetings (April to March)
- 1 x Mid-Year Assurance Review Meeting (notionally October)
- 1 x Annual Assurance Review Meeting (notionally January/February)
- 1 x Annual Data and Statutory Assurance Meeting (notionally April)

4. Assurance throughout the year

The move to a structured assurance cycle would not mean that assurance is considered only at specific points during the year.

Formal assurance would be provided through three separate stages. The Mid-Year Assurance Review Meeting would provide an opportunity to identify emerging issues, review progress against key governance and assurance requirements, and determine whether any additional action or support is required. The Annual Assurance Review Meeting would revisit the matters considered at the mid-year review and provide assurance that agreed actions have been completed and any outstanding issues are being appropriately managed. The Annual Data and Statutory Assurance Meeting would then provide year-end assurance based on quantitative information and statutory reporting requirements.

Together, these meetings would provide a continuous assurance framework while allowing significant issues to be escalated immediately through normal SMT arrangements whenever required.

7. Exceptions and escalation

A key principle of the proposed model is that the assurance cycle should not delay the identification or escalation of significant issues. Matters requiring senior management attention will continue to be raised promptly through the appropriate forum, whether through the monthly SMT meetings, the mid-year assurance meeting or, where urgency requires, an additional SMT meeting outside the established meeting cycle.

Examples could include:

- serious incidents or breaches
- material financial concerns
- significant changes to corporate risk
- matters likely to have significant reputational, operational or legal consequences

The annual assurance cycle, supported by the mid-year assurance/progress meeting, would therefore provide formal periodic assurance, while the normal management framework would provide continuous oversight and escalation.

8. Benefits

The proposed model would likely provide several benefits.

- Reduced reporting burden due to moving most formal assurance reporting to one annual cycle would significantly reduce the number of recurring reports that business areas are required to prepare.
- More purposeful SMT meetings as focus would be on matters where collective senior management input adds value, rather than being dominated by routine reporting.
- Better use of management time as there would be reduced time spent producing and reviewing reports that provide limited additional value and allow more time for managing risks, delivering priorities and making decisions.
- Clearer governance through a structured assurance programme. The Mid-Year Assurance Review Meeting would provide an opportunity to identify emerging issues and areas of concern. The Annual Assurance Review Meeting would provide further assurance on the actions and matters reported at mid-year, ensuring that issues have been appropriately addressed. The Annual Data and Statutory Assurance Meeting would then provide year-end assurance on organisational performance, compliance and statutory reporting requirements. Together, these meetings would create a stronger and more continuous assurance framework.
- Greater proportionality as not every area of governance requires the same level of formal reporting throughout the year. The proposed approach allows reporting to be proportionate to risk, while retaining the ability to escalate issues when required.

9. Risks and mitigations of this proposed change

Risk	Mitigation
Moving to annual formal assurance could reduce visibility of emerging issues.	Maintain exception reporting and clear escalation routes throughout the year, supported by the Mid-Year Assurance Review Meeting to identify emerging issues, an Annual Assurance Review Meeting to assess progress against matters previously reported, and an Annual Data and Statutory Assurance Meeting to provide year-end assurance.
Important issues could be missed between annual assurance cycles.	Material changes, control failures and significant risks to be reported immediately, with the mid-way assurance/progress meeting providing a further checkpoint to test whether any wider issues are emerging.
Annual assurance reports could become overly lengthy.	Use a standard, concise template focused on evidence, assurance, weaknesses and actions.
The annual assurance meeting could become too large or unwieldy.	Agree the scope of assurance reporting, consolidate reports where appropriate and focus discussion on areas of material concern.
Some reporting may be required more frequently by legislation, regulation or internal policy.	Identify and retain any mandatory reporting requirements as part of implementation.

10. Implementation

If agreed, the revised arrangements would be put in place for the 2026-27 reporting cycle.

The implementation would include:

- agreeing the scope and format of the Mid-Year Assurance Review Meeting
- agreeing the scope and format of the Annual Assurance Review Meeting
- agreeing the scope and format of the Annual Data and Statutory Assurance Meeting

- identifying which assurance reports will be considered at each stage of the assurance cycle
- establishing clear arrangements for tracking actions and issues between the Mid-Year Assurance Review Meeting and the Annual Assurance Review Meeting.
- developing concise templates
- establishing clear arrangements for exception reporting and escalation
- reviewing the effectiveness of the new model, including the value of the mid-way assurance/progress meeting, after its first year

The first annual assurance meeting, alongside the mid-way assurance/progress meeting, could also be used as an opportunity to assess whether the new model has provided sufficient assurance and whether any reporting requirements need to be adjusted.

11. Conclusion

The proposed change is not a reduction in governance or assurance. Rather, it is a move towards better-targeted assurance, clearer accountability and more effective use of senior management time.

12. Recommendation

SMT is asked to consider the proposal as outlined above and consider alternative reporting arrangements that might provide greater assurance.

Appendix 1

Monthly SMT Meeting Proposal

Purpose of the meetings

To provide regular updates from Heads of Department and the Commissioner, as members of the SMT, on key operational activity, developments and issues. Updates will generally be provided by exception, with a record made where there is nothing significant to report. The meetings will also provide a forum for SMT members to bring forward papers and specific agenda items for discussion and decision.

Monthly SMT Meeting Sample Agenda

1. Minutes and Actions of Previous Meetings

- Minutes for approval
- Action list

2. Head of Business Support Regular Update

- Financial Summary
- Sickness Absence
- Rights Requests
- Enquiries Service

3. Head of Policy & Information Regular Update

- British Sign Language Action Plan Review
- Interventions Performance

4. Head of Enforcement Regular Update

- Investigations Performance

5. Senior Management Team Regular Update

- HR/Staffing
- Risk Registers
- Operational Plan Check Point

6. Additional Substantive Items

- Additional Substantive Items

7. AOB

Appendix 2

Mid Year Assurance Review Meeting Proposal

Purpose of the meeting

To provide a mid-year assurance check on key areas of activity, focusing on progress and delivery rather than detailed performance data. The meeting will provide an opportunity to report developments, identify emerging issues, highlight any areas requiring further action or support, and agree any additional assurance required by the Commissioner for the remainder of the year.

Ideally, the meeting will take place at the end of Q2/beginning of Q3 (late September/early October).

Mid Year Assurance Review Meeting Sample Agenda

1. Minutes and Actions of Previous Meetings

- Minutes for approval
- Action list

2. Head of Business Support Reporting

- Performance and Development Framework / Annual Review and Development Scheme
- Staff Training Summary
- Health and Safety
- Statement on Sustainable Growth
- Equalities Monitoring Staff

3. Head of Enforcement Reporting

- Quality Assurance Investigations
- Quality Assurance Enquiries
- GDPR Register of Personal Data Processing and Privacy Notice

4. Head of Policy & Information Reporting

- Publication Scheme
- Policy and Information Team Assurance

5. Senior Management Team

- Strategic Plan Check Point

Appendix 3

Annual Data and Statutory Assurance Meeting

Purpose of the meeting

To provide the Commissioner and SMT with assurance that statutory requirements, financial management arrangements and year-end performance and governance reporting obligations have been met. The meeting will draw primarily on year-end quantitative information and assurance activities completed as part of the annual reporting cycle.

Annual Assurance Meeting Sample Agenda

1. Minutes and Actions of Previous Meetings

- Minutes for approval
- Action list

2. Head of Business Support Reporting

- Financial Outturn Report
- Time Taken to Pay Suppliers
- Report on Fraud
- Sickness Absence
- Workforce Trends
- Records Management
- Rights Requests
- Service Standards – Complaints
- Statements of Expenditure
- Staff in Post

3. Head of Enforcement Reporting

- Prescribed Persons (Reports on Disclosure of Information) Regulations 2017
- UK GDPR Register of Personal Data Processing and Privacy Notice
- Assurance that the register and privacy notice are up to date

4. Head of Policy & Information Reporting

- Draft Annual Report and Accounts

Scottish Information Commissioner

Appendix 4 Annual Assurance Review Meeting

To provide assurance to the Commissioner and SMT that matters considered through the Mid-Year Assurance Review Meeting have been appropriately progressed, managed and resolved where required. The meeting will review actions, emerging risks, areas of concern and governance matters identified during the year and seek assurance that appropriate controls and mitigations remain in place.

Sample agenda:

1. Minutes and actions
2. Review of actions arising from Mid-Year Assurance Review Meeting
3. Head of Business Support Assurance Review
4. Head of Enforcement Assurance Review
5. Head of Policy & Information Assurance Review
6. Strategic Plan progress and assurance
7. Areas requiring further assurance

Report to:	MSMTM
Report by:	Euan McCulloch, Head of Enforcement
Meeting Date:	25 September 2026
Subject/ Title: (and VC no)	Legal Services contract 2027/31 (VC254546)
Attached Papers (title and VC no)	n/a

Purpose of report

1. To update SMT on, and seek its approval of, plans for tendering a new legal services contract to commence on 5 January 2027.

Recommendation and actions

2. I recommend that:

   (i) SMT approves the proposed tendering arrangements, set out in the Executive Summary below, for a new legal services contract to commence on 5 January 2027 for a period of four years (with the option to extend for a further two years)

   (ii) this committee report be published in full.

Executive summary

3. The present legal services contract expires on 4 January 2027 and cannot be extended further.

4. In line with the arrangements made for award of the current contract, it is proposed that we seek tenders from the current Scottish Government framework for the provision of legal services (Lot 6 One Stop Shop), via a mini competition using the PCS portal. As a body established under an Act of the Scottish Parliament, we are able to use this framework. I am aware of no reason why we should be required to take a different approach this time.

5. In line with the previous arrangements, it is proposed that we seek tenders in early October 2026, with a deadline for submission in mid-November and evaluation to be completed for award in early December. The award criteria would again be weighted 70% to technical requirements, broken down as follows-

Advocacy	40%
General advice	30%
Team competence	20%
Training	10%

and 30% to price. The technical evaluation team would comprise SIC, HOE, HOPI and one DHOE (to be selected). Commercial (price) evaluation would be carried out by BSM.

6. The initial contract term proposed is four years rather than three (the initial term of the present contract), which would avoid the contract term ending unduly close to the end of the current Commissioner's term. An extension would be likely to take any further tendering process well past the retirement of the present HOE.

Risk impact

7. While no specific risk is identified in either of the current risk registers in relation to effective defence of the Commissioner's position in any Court of Session appeals (and in other areas of significant legal risk), this is only because the current contractual arrangements are considered adequate.

8. Any decision not to proceed with this tendering exercise would raise to unacceptable levels both the impact and likelihood of the relevant risks. The office is not resourced to deal with all legal issues that may arise in the course of the Commissioner's business and, in particular, the Commissioner has no staff with audience rights in the Court of Session or with the necessary day-to-day familiarity with Court of Session procedures.

Equalities impact

9. It is difficult to see which, if any, of the protected characteristics would be affected by this committee report. However, the tendering exercise will comply with equalities legislation.

Privacy impact

10. In line with the conclusion when preparing for tendering the equivalent contract in 2019, a DPIA is not considered necessary in relation to the processing of personal data for the purposes of this procurement exercise or any subsequent contract.

11. As in 2019, steps to be taken which will mitigate risks to personal data/data subjects include:

    (i) our contract with the successful tenderer will require them to comply, as a processor, with Article 28 of the GDPR

12. as agents for the Commissioner, the successful tenderer will be subject to s45 of FOISA, meaning that it will be a criminal offence for them to disclose information obtained by or furnished to the Commissioner for the purposes of FOISA/the EIRs without lawful authority (e.g. if disclosure is necessary for criminal or civil proceedings) – this will be made clear as part of the tendering process

13. the inherent confidentiality of communications between solicitor and client significantly reduces the likelihood of personal data being disclosed unlawfully.

Resources impact

14. Work on the tendering exercise will have a short-term impact on the work of this office. However, if the tendering exercise is not carried out, there will be longer-term negative impacts on the office.

Operational/ strategic plan impact

15. The tendering exercise is covered, in general terms, by the 2026/27 Operational Plan.

Records management impact (including any key documents actions)

16. None.

Consultation and Communication

17. SMT and BSM have been consulted during the preparation of this report.

Publication

18. I recommend that this committee report is published in full.