

Scottish Biometrics Commissioner – Advisory Audit Board Minutes

24 February 2026 10.00 – 12.00 at Bridgeside House

Board	Joe Al-Gharabally - Chair Steve Renwick
Attendees	External Auditor – Audit Scotland, Tommy Yule External Auditor – Audit Scotland, Hema Devan Internal Auditor – TIAA, Martin Ritchie Commissioner – Brian Plastow Director – Cheryl Glen Subject Matter Expert – Karen McBride Business Support Officer – Joanna Milne (note taker)
Apologies	External Auditor – Audit Scotland, Neil Maclean Operations Manager – Diego Quiroz

Item	Subject	Discussion	Actions	Lead
1	Welcome & Declarations of Interest	The Chair welcomed everyone and introductions took place This was the Chair's first AAB meeting with the SBC. It was raised that Hema has taken over from Neil who has been promoted within Audit Scotland. This was also Hema's first AAB meeting with the SBC Declarations of Interest were not asked for		
2	Approval of previous	Minutes from the previous meeting on 9 September 2025 were approved subject to the following queries:	Previous minutes to be published on our website	BSO

	minutes and Action Log	▪ The Commissioner confirmed that the new Strategic Plan was laid before the Parliament in November 2025 ▪ The Commissioner confirmed the Section 14 review of the Code of Practice was also laid in October 2025 There was one amendment to the minutes - agenda item 4 Commissioner's update has been amended from Information Commissioner to Scottish Information Commissioner		
3	Executive update	The Commissioner provided a Strategic Update paper on strategic matters since the last AAB The Annual Report and Accounts were laid in October and included two recommendations: ▪ Two members of staff contributed incorrect pension payments, this has now been rectified ▪ To ensure financial reporting is accurate - a quarterly meeting has been agreed with the SPSO and SPCB An SME from SPA Forensic Services has been brought into the team. They started in September and helped with the Fingerprints assurance review The Section 14 review of the Code of Practice was written by the Commissioner and laid in Parliament in October 2025. The report was split into three chapters: 1) Arriving at the first Code of Practice 2) The Code of Practice in Operation 2022 to 2025 3) Next steps and future revision A review of the Code of Practice is currently underway by the Operations Manager The new Strategic Plan was laid in November 2025. It runs from 1 December 2025 to 30 November 2029. It was developed with our	Scottish Government to be approached re the AAB being consultees	Commissioner

		Advisory Group and our Statutory consultees. The Plan lists the assurance reviews we are proposing but going forward these could change if required. The new Strategic Plan is outcomes based and was created with help from Evaluation Support Scotland ▪ The Chair confirmed it was positive to see outcomes in the new Strategic Plan ▪ Audit Scotland welcomed SBC progressing an issue previously highlighted in discussion The fieldwork for the Fingerprints assurance review took place in November and it will be published early March. The Commissioner confirmed it is a powerful report and is the first deep dive into fingerprinting since the FP Inquiry 2011 (the Shirlie McKie scandal) which made many recommendations – of the 86 recommendations, the Commissioner is satisfied that all that are pertinent to the SPA Forensic Services have been successfully implemented. The report identifies thousands of fingerprints which have not been taken, which goes against Police Scotland’s own procedures ▪ The Commissioner and SME will attend the Criminal Justice Committee on 11 March to discuss this review ▪ Chair asked about the use of the word ‘assurance’, the Commissioner explained that although the reviews are inspections, we chose not to use this word as we’re not an inspectorate body; choice of language is deliberate and not stepping on the toes of HMICS; it supports our purpose which is to provide assurance to the Parliament that biometric data is used ethically etc. ▪ Chair also asked about the ‘policing’ of recommendations made, the Commissioner explained we can impose a requirement to respond; we maintain a recommendations tracker, and many recommendations have already been discharged		
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		An outcomes report will be published in June and will be supported by quantitative and qualitative data. The report will be shared with the Scottish Government to assist with their review of our function and powers The Chair would like to understand whether the AAB should be involved in the SG review as consultees – it was highlighted that the Scottish Government has already consulted the Commissioner’s Advisory Group on Biometrics maintained under S33 of the SBC Act 2020 The Commissioner and BSO attended Parliament where they held an engagement session with MSPs. The Commissioner took the opportunity to discuss the functions of the SBC increasing to cover all Criminal Justice bodies and Community Safety Partnerships including Public Space Surveillance. Should Scottish Ministers seek to assign additional functions to the SBC in future, these would need to be in discussion between Ministers and the SPCB in the first instance The Commissioner confirmed the SBC have a Medium-Term Financial Plan (MTFP) which is available on our website and mirrors the figures in the Strategic Plan ▪ The Commissioner confirmed the MTFP does not include funding for any increases in workload if the decision was taken to extend the remit of the SBC ▪ The Commissioner confirmed the finances in the Strategic Plan do not include additional costs and is based on what we have and deliver now, not what we could potentially deliver. However, if things change then the Strategic Plan would be revised ▪ Suggestion from the AAB that if remit or function were to be extended, scenario modelling could reflect changes e.g.		
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		additional work resulting in e.g. SME continuing beyond the current secondment timeframe ▪ The Commissioner discussed the recent Landscape Committee findings – one of which highlighted that more officeholders should be using shared services		
4	Issues and Risk update	The Strategic Risk Register (SRR) ▪ The SRR was discussed and it was confirmed that it is monitored quarterly at Strategic Management Team meetings ▪ The Chair confirmed the SRR is well laid out, there was a discussion around the use of controls and mitigating actions and how best these could be recorded to reduce impact (as well as likelihood) ▪ The Chair suggested a premortem as opposed to a postmortem to help strategize how to mitigate risk ▪ The Commissioner and AAB member confirmed the SRR had been developed with the help of the previous AAB members	Further discussion to be arranged to discuss the SRR between the Chair and Director	Director
5	Financial update	Finance Paper ▪ The Commissioner confirmed the funding for the SME had been approved for two years but the request must be included in each annual bid sent to the SPCB ▪ The Commissioner also reminded the AAB that funding for the SME comes from the budget first and then contingency ▪ AAB confirmed they are happy with the layout of the Finance Paper		
6	External Audit update	Draft Annual Audit Plan 2025/26 ▪ Audit Scotland confirmed that Neil has been promoted and will no longer be involved with the SBC audit. Hema will now lead the audit for Audit Scotland. Hema confirmed this was her first audit of the SBC	Agree dates for 2025/26 Annual Audit Plan	Director & Audit Scotland

		▪ The Fairness and Equality questionnaire has already been submitted by the SBC but is yet to be reviewed by Audit Scotland ▪ It was confirmed all responses to the Fairness and Equality questionnaire are qualitative ▪ Date of the next AAB meeting will determine dates for the audit ▪ Unaudited accounts and the annual report will be issued to the AAB for feedback earlier this year and out with the scheduled AAB meetings ▪ It was confirmed the fee for the year was £11,900 ▪ The Chair queried point thirty-five under internal audit and Audit Scotland confirmed that while internal audit works informs the external audit approach, formal reliance is not usually placed on the work ▪ Audit Scotland confirmed that a consultation is in place which could result in smaller bodies moving away from being audited to the current level of detail ▪ Post meeting update from Audit Scotland – the new Code of Audit Practice has been issues and confirms that ‘<i>an audit of the annual accounts in accordance with the ISAs is not required for audited bodies that are classified as smaller audited bodies</i>’. This new guidance will change the level of assurance needed from reasonable to limited, the guidance will take effect from 2027/28 ▪ Audit Scotland explained that Tommy has been the engagement lead on the SBC audit for nearly five years and will continue to be the appointed auditor through to the anticipated end of the current appointment round, scheduled for the end of the 2026/27 audit		
7	Internal Audit update	Assurance Review of Risk Management ▪ TIAA discussed the latest internal audit on risk management which took place in December 2025		

		▪ The audit highlighted three assurance recommendations including: ▪ incorporating risk management training into the next SBC Strategic away day ▪ incorporating assurance mapping/activities into existing SRR ▪ assigning owners to each risk in the SRR ▪ The AAB confirmed the report was helpful and agreed with the recommendations		
8	Future Agenda planner	Terms of Reference (ToR) ▪ The Chair explained they were keen to have standardised ToR across all officeholders, discussions between the Chair and Commissioner have taken place, one amendment still outstanding but the updated ToR are to now be shared amongst the AAB ▪ The timescale to produce minutes will be fifteen days ▪ The Chair also explained that a new template agenda has been designed which brings a standard across all officeholders. It was agreed that the SBC had already adopted this new template	ToR to be circulated to AAB	Director
9	Time and date of next meeting	The next meeting was agreed for 8 September 2026 – this will take place over Teams		
10	AOB and formal close	Nothing noted		

Advisory Audit Board – Actions Log

February 2026	OWNER	UPDATE	STATUS
Minutes from September 2025 to be published on website	BSO	Added to the website	Closed
Scottish Government to be approached re the AAB being consultees	Commissioner	Actioned and completed	Closed
Further discussion to be arranged to discuss the SRR between the Chair and Director	Director	Meeting over Teams took place Monday 13 April	Closed
Agree dates for 2025/26 Annual Audit Plan	Director & Audit Scotland	Actioned and completed	Closed
ToR to be circulated to AAB	Director	Disseminated 22 June and discussed at September meeting	Closed
September 2025	OWNER	UPDATE	STATUS
Minutes from March 2025 to be published on website	BSO	Added to the website	Closed
A new records management plan to be produced	Director	Work in progress, first step is to implement new records management software allowing automation of file retention, weeding and archiving – discussions with relevant providers taking place. DPIA in progress	Ongoing
Review presentation of figures in the Financial Paper	Director	Complete	Closed
Provide update re action(s) taken to meet external audit recommendations	Director	Complete	Closed
Cyber Security audit to consider ICT migration	Director	Next audit – March 2026	Closed
March 2025	OWNER	UPDATE	STATUS
Minutes from 11 September 2024 to be added to website	BSO	Added to the website	Closed
Complaints contact form to be amended to include a section on how the complainer heard about the SBC	OM and Director	Highlighted that this work has been put on hold as part of all policies and procedures being reviewed an updated following ICT migration. Update to be brought to future AAB meeting	Ongoing
Internal Audit tenure to be added to the Scheme of Delegation	CSM	Highlighted that this work has been put on hold as part of all policies and procedures being reviewed an updated following ICT migration. Update to be brought to future AAB meeting	Ongoing
Review date to be changed on the Terms of Reference and uploaded to the website	BSO	Complete	Closed

Forecasting column to be added to the financial update to show known costs	CSM	Complete – included as papers for September 2025 meeting	Closed
Revised new internal audit plan to be circulated once agreed	CSM	Complete – included as papers for September 2025 meeting	Closed