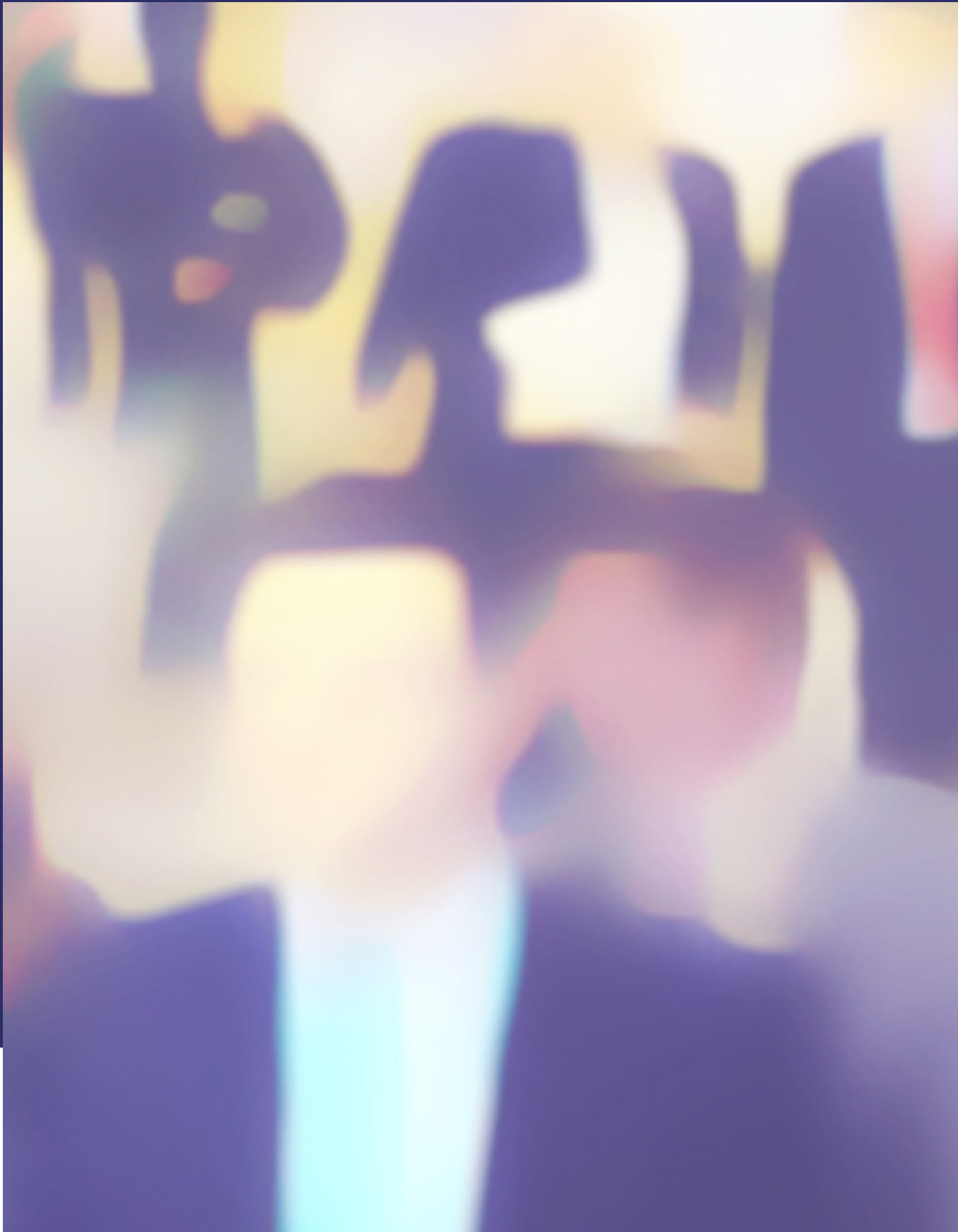


ANNUAL REPORT & ACCOUNTS

2022-2023



**WE WORK TO MAKE SCOTLAND SAFER BY
REDUCING THE RISK OF SERIOUS HARM**



CONTENTS

PERFORMANCE REPORT

PERFORMANCE OVERVIEW4
PERFORMANCE ANALYSIS..... 14

ACCOUNTABILITY REPORT

CORPORATE GOVERNANCE REPORT34
 Directors' Report.....34
 Statement of Accounting Officer's Responsibilities.....35
 Governance Statement.....36
REMUNERATION & STAFF REPORT42
PARLIAMENTARY ACCOUNTABILITY REPORT49
INDEPENDENT AUDITOR'S REPORT.....50
 Reporting on the Audit of the Financial Statements50
 Reporting on Regularity of Expenditure and Income52
 Reporting on Other Requirements.....52

FINANCIAL STATEMENTS

STATEMENT OF COMPREHENSIVE NET EXPENDITURE54
STATEMENT OF FINANCIAL POSITION.....55
STATEMENT OF CASH FLOWS.....56
STATEMENT OF CHANGES IN TAXPAYERS' EQUITY56
NOTES TO THE ACCOUNTS57

APPENDIX

APPENDIX A: STATUTORY FUNCTIONS66
APPENDIX B: 2022-23 WORKING GROUPS68

Laid before the Scottish Parliament by the Scottish Ministers under Section 12(2) of the Criminal Justice (Scotland) Act 2003.
Ref: SG/2023/87

**WE ARE PARTICULARLY GRATEFUL FOR THE
CONTINUING SUPPORT OF COLLEAGUES IN THE
SCOTTISH GOVERNMENT, THE SCOTTISH PRISON
SERVICE AND THE PAROLE BOARD FOR SCOTLAND**

DAVID CRAWFORD, CONVENER



CONVENER'S FOREWORD

As Convener of the Board of the Risk Management Authority (RMA)
I present the Annual Report and Accounts for the year 2022-23.

In doing so I wish to begin by acknowledging the tremendous contribution made to the Board by our colleague Jane Davey, who was tragically killed in a cycling accident in late January. A member of the Board for the last six years, Jane contributed her legal knowledge and expertise, and the forensic scrutiny she provided on a wide range of issues was invaluable to us. Her death is a tragedy for her family and this loss is deeply felt by everyone associated with the RMA.

This Annual Report summarises the important issues which have impacted on the work of the RMA in the last year. While the major acute impacts of the COVID-19 pandemic are now behind us, there is a continuing impact on the working patterns of the team. It is clear that the pre-COVID work patterns will not be fully re-established. The RMA will require to be nimble in developing patterns of work which ensure that we fully discharge our statutory responsibility, and at the same time accommodate the wishes of staff for hybrid and flexible working.

We carry out our statutory duties and our day-to-day work in partnership with a range of other organisations. We are particularly grateful for the continuing support of colleagues in the Scottish Government, the Scottish Prison Service and the Parole Board for Scotland. The long-established pattern of gradually increasing numbers of individuals sentenced to the Order for Lifelong Restriction (OLR) has continued. This reflects the continuing relevance of the OLR sentence, and as we look to the future, we anticipate that this pattern of modest annual growth will continue.

The expenditure of the RMA was again managed within the allocated budget. This reflects a high standard of governance and the proper stewardship of public funds. I wish to thank our Chief Executive, Mark, and all of the staff for their contributions to this report and for all their hard work throughout the year. I wish to put on record my thanks to Terry Powell who has made a stalwart contribution to the work of the Board over the last six years, and who will step down in March 2023.

Finally I should acknowledge that this will be the last Annual Report for which I am responsible. My term of office will end in April 2023. I wish to thank all of the Board Members who contribute so ably to the work of the RMA, and I will do everything I can to assist in a smooth transition once the new Convener is appointed.

David Crawford

David Crawford
RMA Board Convener

WE CONTINUALLY PROVIDE SUPPORT TO JUSTICE AGENCIES IN IMPROVING STANDARDS OF RISK ASSESSMENT AND MANAGEMENT

MARK MCSHERRY, CHIEF EXECUTIVE



CHIEF EXECUTIVE'S COMMENTARY

I am delighted to present our Annual Report for 2022-23 in a year where we have completed many of our long-term goals.

The publication of our research into the offending behaviour of those subject to the Order for Lifelong Restriction was the first of a series of studies that we have undertaken to better understand the people who are subject to this sentence, their experiences, and those of victims. We have also commenced several further studies that will allow us to provide advice to Scottish Ministers and Lead Authorities on how we can raise the standard of risk management and allow for progression back to communities.

We have worked closely with Justice Social Work, Scottish Prison Service, Parole Board Scotland and a number of justice agencies to review the impact of the IT issue within the Level of Service/Case Management Inventory (LS/CMi) system. Over the last 12 months we have collectively reviewed more than 1,000 cases and I am pleased that we have concluded that there was no material impact on individuals. I am thankful for the significant efforts of all involved and for the true collaboration that has marked this work. From these foundations, we have identified a number of agreed areas of improvement which we look forward to implementing as part of the development of Framework for Risk Assessment, Management and Evaluation (FRAME) and our recently completed training strategy.

Our evaluation of Risk Management Plans for those subject to the Order for Lifelong Restriction has evidenced improvements in quality. Similarly, our team has been working closely with our Accredited Assessors to maintain and raise standards for Risk Assessment Reports for the high court.

I would like to pay tribute to Jane Davey who tragically died recently. Jane was supportive, kind, challenging, funny and forensic in her role as our Board Member. Jane will be missed by everyone at the RMA and our thoughts are with her family, friends, and colleagues. I would also like to pay thanks to another Board Member Terry Powell whose period will end in March. Our Convener David Crawford will also be leaving, and I want to pay my personal thanks for his support, wise counsel, and direction over the years. I have learned so much from you all. Thank you.

Lastly, I want to thank our staff who continually provide support to justice agencies in improving standards of risk assessment and management of those who pose a risk of serious harm in Scotland.

Mark McSherry
Chief Executive

2022-23 IN NUMBERS



237

INDIVIDUALS SUBJECT TO AN ORDER FOR LIFELONG RESTRICTION

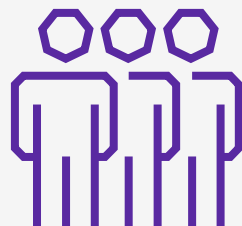
The OLR became available to the high court in 2006. As of 31 March 2023, the current number of individuals with active Order for Lifelong Restriction (OLR) sentences totals 237. This is an increase of 20 from 2021-22.



27

RISK ASSESSMENT ORDERS

In 2022-23, 27 Risk Assessment Orders were made by the high court. There have been 21 Risk Assessment Reports prepared in this year, with six reports yet to be concluded as at 31 March 2023.



177

INDIVIDUALS WITH AN OLR PAST PUNISHMENT PART EXPIRY

The punishment part is the minimum time an individual sentenced to an OLR must spend in custody. The sentence is risk based. The individuals who remain in custody past their punishment part expiry date are assessed as continuing to present an unmanageable risk to the public.



141

TRAINING DELEGATES

We deliver specialised training in Scotland to support effective practice in risk assessment and management. In 2022-23 we delivered three social work courses to 56 delegates and one large scale police practice training to 85 delegates.



26

WORKING GROUPS ATTENDED

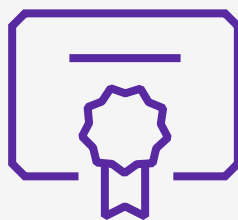
We work together with partners across Scotland to make sure there is a shared understanding of risk and best practice. In 2022-23, we are proud to have contributed to 26 national working groups.



6

FIRST GRANT OF TEMPORARY RELEASE

We provide a secondary assurance role for Scottish Ministers when an individual submits an application for First Grant of Temporary Release (FGTR). Our role ensures that Risk Management Plans for these individuals are of a high quality to protect the public from risk of serious harm. This year we received and reviewed 6 FGTR applications.



15

ACCREDITED ASSESSORS

The RMA are responsible for accrediting individuals to become Accredited Risk Assessors. They carry out Risk Assessment Reports for the high court when an OLR is being considered. We currently have 15 Accredited Assessors, in 2022-23, four Assessors had their accreditation renewed.



£1.9m

OPERATIONAL COSTS

The RMA is wholly funded through grant-in-aid. Scottish Ministers are answerable to the Scottish Parliament for the RMA, and responsible for making financial provision. In 2022-23 the operational costs of the RMA totalled £1,872,000.

**THE RMA WAS ESTABLISHED BY THE
CRIMINAL JUSTICE (SCOTLAND) ACT 2003
TO PROTECT THE PEOPLE OF SCOTLAND**



PERFORMANCE REPORT

ABOUT THE RMA

We work to protect the public by reducing the risk of serious harm posed by violent and sexual offending. We make sure that effective, evidence-based risk assessment and risk management practices are in place in Scotland.

WHAT WE DO



Policy and Research

We respond to Scottish Government policy consultations and provide advice, guidance and recommendations where appropriate to Scottish Ministers. We carry out pilot schemes and publish research to advocate for an ethical and evidence-based approach to risk, and support defensible decision-making in Scotland's justice system.



Standards and Guidelines

We have a legislative responsibility to prepare and issue guidelines; and set and publish standards to support the assessment and minimisation of the risk posed by individuals who offend. The **standards and guidelines**, published in three documents, promote consistent, evidence-based, and proportionate risk assessment and management in Scotland.



OLR

We have statutory responsibilities in relation to the **Order for Lifelong Restriction** (OLR) sentence. Our duties include the evaluation of Risk Management Plans and Annual Implementation Reports, and the accreditation of qualified risk assessors to complete Risk Assessment Reports for the high court.



Education and Training

Learning and development is a prominent element of our work to support effective practice. We respond to the needs of the justice sector in Scotland and provide specialised training programmes to increase knowledge, skills and confidence in risk assessment and risk management.

We are an independent, non-departmental public body of the Scottish Government. Our Sponsor Unit is based within the Community Justice Division. Our Chief Executive and Accountable Officer, Mark McSherry, provides operational leadership to the RMA. He ensures the Board's aims and objectives are met, the RMA's functions are delivered, and targets are met. As Accountable Officer, Mark is personally answerable to the Scottish Parliament for the RMA.

Our **Sponsorship Framework** is available on our website.

The composition of the management board is presented on a table on pg 34.

VISION FOR JUSTICE IN SCOTLAND

We have a society in which people feel, and are, safer in their communities

Effective risk management contributes directly to reducing crime and creating safer communities. We continue to:

- deliver specialist training to improve knowledge, skills and confidence in risk assessment and risk management of individuals who engage in offending behaviour, in 2022-23 we trained 141 delegates
- develop a Training Strategy to support the delivery of our specialist courses for Justice Social Workers and Police Offender Managers

We have effective, modern, person-centred and trauma-informed approaches to justice in which everyone can have trust, including as victims, those accused of crimes and as individuals in civil disputes

We continue our role in overseeing and administering the OLR sentence. Lead Authorities must submit Risk Management Plans to the RMA for approval, and Annual Implementation Reports for evaluation. In 2022-23, we:

- evaluated 182 Annual Implementation Reports
- evaluated 69 Risk Management Plans
- provided guidance on implementation where required
- led on the LS/CMI Review Group
- provided a secondary assurance role on six FGTR applications.

We support rehabilitation, use of custody only where there is no alternative and work to reduce reoffending and re-victimisation

We support justice agencies across Scotland to improve risk assessment and risk management, to support individuals to safely remain or reintegrate into our communities. We undertake and publish meaningful and impactful research to reduce the risk of reoffending. In 2022-23, we:

- continued to lead the implementation of the Internet Offending Model Pilot
- **published the first in our series of research** exploring the offending behaviour of individuals sentenced to the OLR

See the Scottish Government's Vision for Justice in Scotland [here](#).

NATIONAL PERFORMANCE FRAMEWORK



We respect, protect and fulfil human rights and live free from discrimination

The **Framework for Risk Assessment, Management and Evaluation (FRAME)** outlines the national agreed principles and values for risk assessment and management in Scotland. It proposes a proportionate and evidence-based approach to risk, and a commitment to human rights. In 2022-23 we worked with Scottish Government policy colleagues on the implementation of the Bail and Release from Custody Bill, underlining the need for proportionate risk assessment and management approaches.



We are open, connected and make a positive contribution internationally

We are an authority on risk assessment and management in Scotland, and we share and learn from our partners internationally. In 2022-23, our Development Lead attended the Society for Police and Criminal Psychology (SPCP) conference in Quebec City, and the 5th World Congress on Probation and Parole in Ottawa where she discussed the Strategic Training Initiative in Community Supervision (STICS) entry in our risk management directory with Jim Bonta and Guy Bourgon. Our Head of OLR attended the International Society for Research and Aggression (ISRA) to learn about the study of aggression and how reframing the way we think about violence could help reduce harm.



We live in communities that are inclusive, empowered, resilient and safe

We advocate for effective risk assessment and risk management. In 2022-23 we contributed to 26 national working groups to support effective practice including Counter-Terrorism, victim safety and leading the review group looking into the Level of Service / Case Management Inventory (LS/CMI), to determine whether IT issues had created any material impact on public safety. Additionally our unique work in administering and overseeing the **Order for Lifelong Restriction** sentence contributes to reducing the risk of serious harm to the public, and creating safer communities in Scotland.



We are well educated, skilled and able to contribute to society

Our specialist, high-quality training courses aim to improve practitioner knowledge and understanding of risk assessment and risk management. In 2022-23 we delivered four training courses to 141 delegates, including a large-scale on-site delivery to 85 police delegates at Tulliallan. This course was specifically tailored to meet the needs of officers who have a responsibility for assessing and managing those who pose a risk of serious harm.

Find out more about the Scottish Government's National Performance Framework [here](#).

2022-23 BUSINESS PLAN PERFORMANCE
IN FOCUS: INTERNET OFFENDING MODEL PILOT

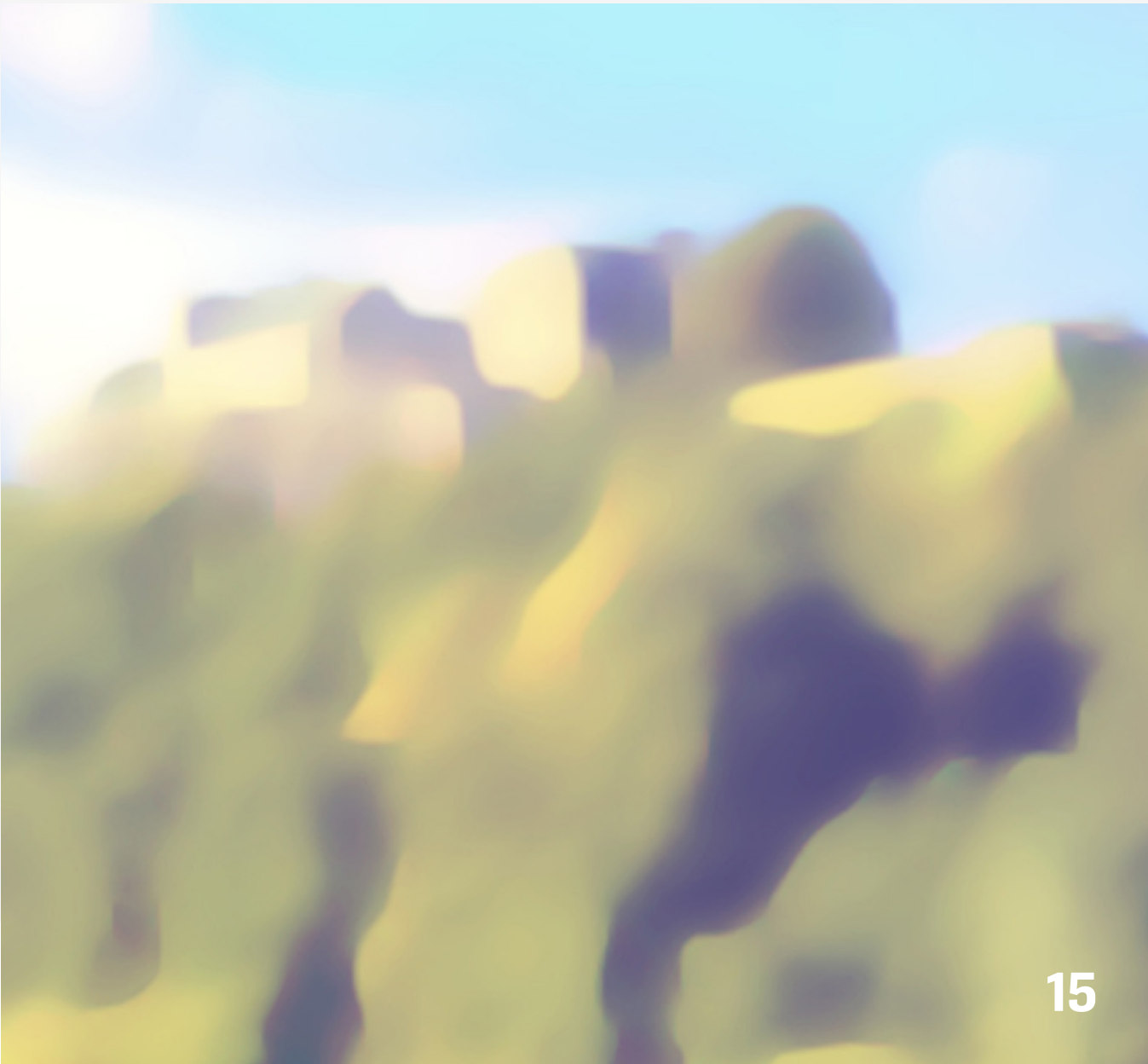
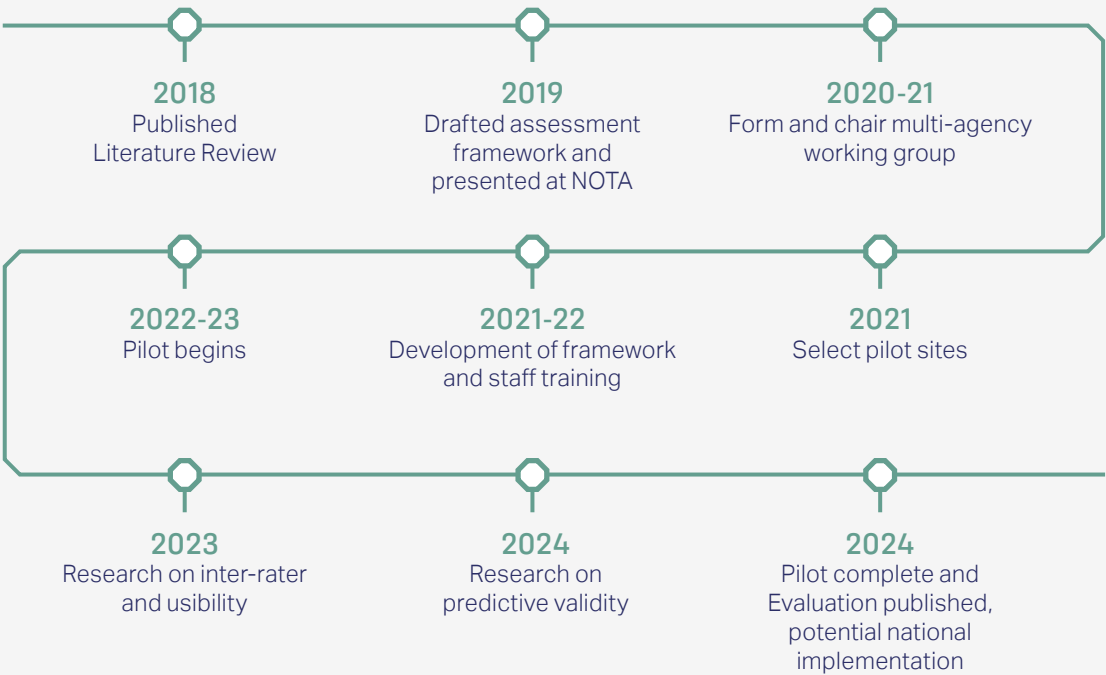
Work has continued on from 2021-22 in relation to the piloting of an assessment framework for indecent images of children (IIOC). Eight local authorities were identified as pilot sites. Training on the use of the CPORT & CASIC (the tool used within the framework), including a post-training case study, and on the wider use of the assessment framework was provided to those participating in the pilot.

A set of research studies have also been proposed as an evaluation strategy for the pilot. The first study is ongoing and is focused on inter-rater reliability. The aim of this study is to see how consistently the CPORT and CASIC can be applied by different rater's on the same case study. The second study is currently being planned and will involve conducting focus groups with practitioners using the assessment framework. This will help us see whether people find the approach to be useful and practical. The final study will take place in the latter stages of the two-year pilot and will involve looking at the predictive validity of the assessment framework. The intended approach is to link assessment findings to outcomes such as recidivism and type of offending. The aim here is to answer whether the assessment framework does what it is intended to do, which is to identify an individuals likelihood of moving from internet to contact offending.

Supporting the pilot during this year has involved presenting the ongoing work at the National Organisation for the Treatment of Abuse (NOTA) Scotland Annual Conference where we carried out a joint workshop on the framework (alongside colleagues who presented on their evaluation of the use of the CPORT in Scotland). We presented at the Sexual Offences Committee which is a sub-committee of the Sentencing Council, to ensure that the judiciary were up-to-date on the pilot and on any potential changes that might be relevant to them.

We have recently launched a [section on our website](#) which provides an overview of the pilot and a login section for those areas participating in the pilot. As research is completed it will be also be published on this section of the website.

As the pilot has progressed it has brought up some interesting challenges. The most recent example is the general reflection from areas that the number of assessments is lower than expected or projected at pilot outset (based on previous years). This appears to relate to areas like the rise in online communication offences and the increasing use of apps like Snapchat where images are not retained. This does pose challenges for existing risk tools like the CPORT & CASIC and is something that will need to be monitored and considered when evaluating the pilot.



IN FOCUS: LS/CMI REVIEW GROUP

The **Level of Service / Case Management Inventory** (LS/CMI) is a comprehensive general offending assessment and case management planning method. It is used by all community and prison based justice social work services in Scotland to aid decisions on the level and focus of intervention with people (aged 16+) who have been involved in offending.

In January 2022, an issue with the risk / need level displayed within an assessment was raised by a justice social worker. In February 2022, following investigation, the IT service provider confirmed that the issue was connected to the IT system and affected other users. The IT managed service provider ran a test script to identify cases where a discrepancy in the score based risk / need level and the final risk / need level existed within the system.

In March 2022, we were asked by Scottish Government officials to convene an LS/CMI Review Group. The Cabinet Secretary for Justice and Veterans provided a statement to the Scottish Parliament on issues and advised the Review Group would: “[...] make an assessment of whether these errors will have had an impact on how that case was managed in the system”.

The Review Group included members from multiple justice agencies in Scotland including Social Work Scotland, Scottish Prison Service and Parole Board for Scotland. The group carried out four phases of work, completing this in February 2023.



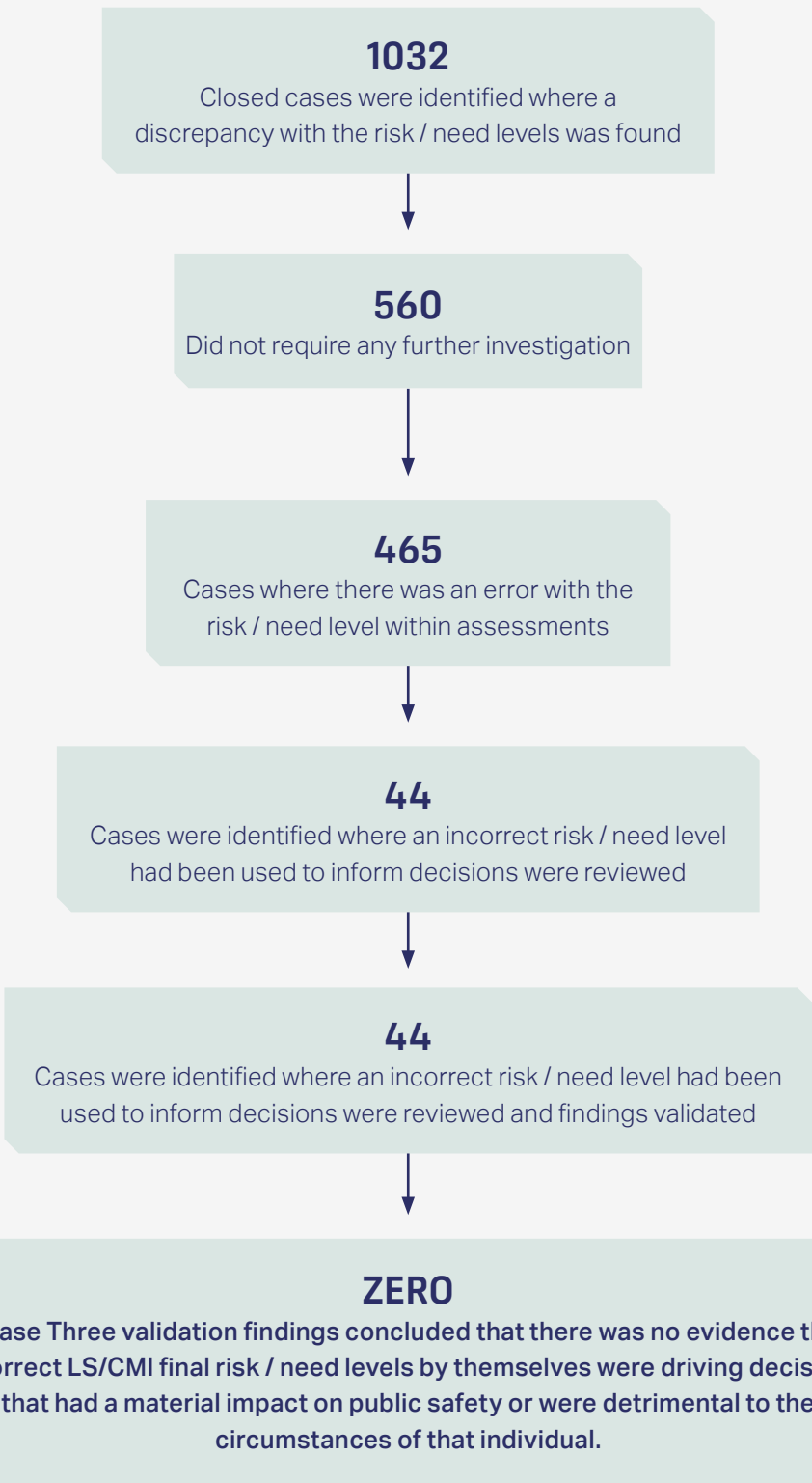
1032

CLOSED CASES REVIEWED

A total of 1032 closed cases – cases where a person no longer requires to be assessed or managed by the Justice Social Work service – were identified to have a discrepancy with risk / need levels.

The project concluded that there was no evidence that an incorrect LS/CMI final risk / need level by themselves were driving decisions that had a material impact on public safety or were detrimental to the circumstances of any person.

The LS/CMI Review Group’s work and associated recommendations can be found in the report published on our website, [here](#).



Project Delays
Due to the urgent LS/CMI review we were unable to progress with two scoping exercises: to review how we make meaningful and effective use of centralised LS/CMI data and to review the implementation of our Framework for Risk Assessment, Management and Evaluation (FRAME). These projects will be brought forward to 2023-24.

IN FOCUS: FIRST GRANT OF TEMPORARY RELEASE

Individuals who have been sentenced to life imprisonment cannot obtain temporary release unless the Governor has obtained the prior consent of the Scottish Ministers. This consent, known as First Grant of Temporary Release (FGTR), is defined within [Rule 134\(4\) of The Prisons and Young Offenders Institutions \(Scotland\) Rules 2011](#) and [section 15 of the Risk Management, Progression and Temporary Release Guidance](#).

At the request of the Minister for Community Safety, a review of the existing FGTR process was carried out in 2020. The review sought to modify the decision-making role of Scottish Ministers to be carried out by the Scottish Prison Service (SPS), and to incorporate a role for the RMA to review and evaluate the quality of risk assessment and risk management plans associated with complex FGTR cases, before a final decision is made by the SPS.

Agreement sought from the Cabinet Secretary for Justice to establish a process for the RMA to provide external secondary assurance for complex FGTR cases referred by the SPS. This role is designed to ensure that persons in custody, serving life sentences, are appropriately assessed prior to temporary release according to their risks, needs, and responsivity. Working with the SPS, we have developed an evaluation framework and commenced year one of the four-year pilot. It is estimated that we will evaluate approximately twelve FGTR risk assessments and risk management plans per year, with scope for an additional three submissions per year.



FGTR SUBMISSIONS EVALUATED

Since November 2022, we have received six FGTR submissions and have concluded the evaluation of all six within the agreed timescales. The submissions are evaluated against our Standards and Guidelines for Risk Management.

We have provided evaluation outcomes through the governance structures agreed, as part of the pilot. Our evaluations have identified areas for development, aligned to planned work for 2023-24 in relation to reviewing the implementation of FRAME and our broader legislative functions. We aim to ensure that there are high quality RMPs, that meet the RMA Standards and Guidelines, which contribute to protecting the public from the risk of serious harm.



POLICY AND RESEARCH

BAIL AND RELEASE FROM CUSTODY (SCOTLAND) BILL

Following our response to the Scottish Government’s consultation on the Bail and Release from Custody (Scotland) Bill in 2021-22, our Chief Executive appeared before the Criminal Justice Committee at an evidence session on 25 January 2023.

Throughout this period, we have been engaging with Scottish Government colleagues on the application of the [Framework for Risk Assessment, Management and Evaluation \(FRAME\)](#) to the development of policy which aims to restrict the use of custody to those presenting a risk of serious harm – an important objective of the Vision for Justice in Scotland.

As it impacts some of our legislative functions, and so that we can best support the Bill’s implementation, we take the view that the RMA should be a ‘must consult body’ in relation to the development and review of throughcare standards. This amendment will be considered at stage two, and we will continue to provide information and advice as the Bill progresses through Parliament.

“We need to understand the pattern, nature, seriousness and likelihood of such behaviours, so that we develop a proportionate response that adequately protects victims and addresses the specific risk that is identified.”

– Mark McSherry, RMA Chief Executive at the Scottish Parliament Criminal Justice Committee, January 2023

COUNTER-TERRORISM

Through our representation on the Scottish Government Prisons Oversight and MAPPA Development Groups we have provided risk assessment, case management and information sharing advice, related to development of the Scottish position for people convicted of terrorist or terrorism related offences. Our aim is to ensure evidence-based risk assessment and management is part of Scotland’s policy approach to Counter-Terrorism.

This year we established and formalised joint working arrangements with the Counter-Terrorism Assessment Rehabilitation Centre (CT-ARC) within HM Prison & Probation Service. We also welcomed and learned from a visit by the Australian Independent National Security Legislation Monitor (INSLM). We will continue engagement with justice colleagues and take a leading role in development of pathways with the Prisons Oversight Group and associated sub-groups for the Management of TACT offenders.

PROMOTING EFFECTIVE PRACTICE

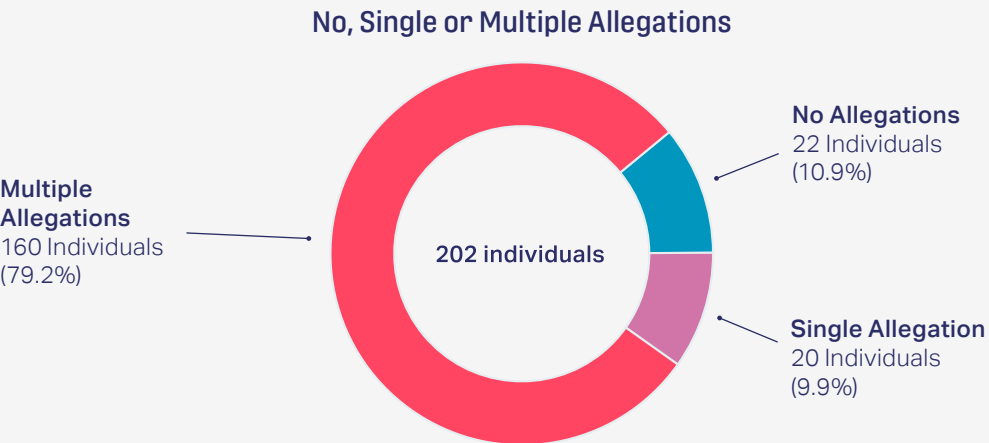
We have commenced a long-term project aimed at reviewing national and international approaches to managing individuals who pose a risk of serious harm. This will create an accessible online directory of risk management approaches. The directory is designed to ensure practitioners and policy-makers’ knowledge remains up-to-date with current international evidence of effective practice. The directory should support decision-making and resource allocation in relation to service provision regarding risk management. The intention is to launch the online directory in 2023-24.

OLR OFFENDING BEHAVIOUR REPORT

We were delighted to publish our report, [‘The Offending Behaviour of Those Sentenced to the Order for Lifelong Restriction’](#). This was the culmination of an incredible amount of commitment and dedication to reliable and detailed data collection and input from the researchers involved. This report is the first detailed analysis of the characteristics of individuals sentenced to an OLR, with this report particularly focusing on the offending behaviour characteristics. In addition to exploring these across the whole population, it also offers analysis in relation to the following sub-categories; young people, IPV (intimate partner violence), risk rating, no previous convictions, and non-sexual/non-violent index offending.

One particularly interesting finding related to the extent of the offending behaviour across the population. Approximately a fifth of the 202 individuals included evidenced all four offence types (i.e. sexual, violent, IPV, and other) and just under 10% had multiple previous convictions including all offence types. These are just some of the examples that indicate the magnitude and breadth of offending within the OLR population. They also have practical implications in terms of the level and type of service provision that might then be expected in order to effectively manage these individuals.

The use of allegation information is a particularly unique (and contentious) aspect of the OLR assessment and sentencing process. Nearly 90% of our sample had alleged offending. Of particular interest was those individuals with allegations of a different nature to their convictions. For example, there were 20 individuals with sexual allegations but with no sexual offences, and 14 and seven individuals in relation to IPV and violence, respectively. These findings have risk management implications as they indicate that often individuals may present with risks beyond what their convicted offending indicates.



The number and percentage of individuals made subject to an OLR with no, a single, or multiple allegations from [‘The Offending Behaviour of Those Sentenced to the Order for Lifelong Restriction’](#), p54

In 2022-23 we presented a workshop at the NOTA Scotland Annual Conference, a short input at the Forensic Network Research Special Interests Conference, and an input to the Adult Justice Practitioner Network on this research. Engaging with conferences will continue throughout 2023-24. We will also be launching a section on our website dedicated to using data visualisations to communicate some of the key findings and data.

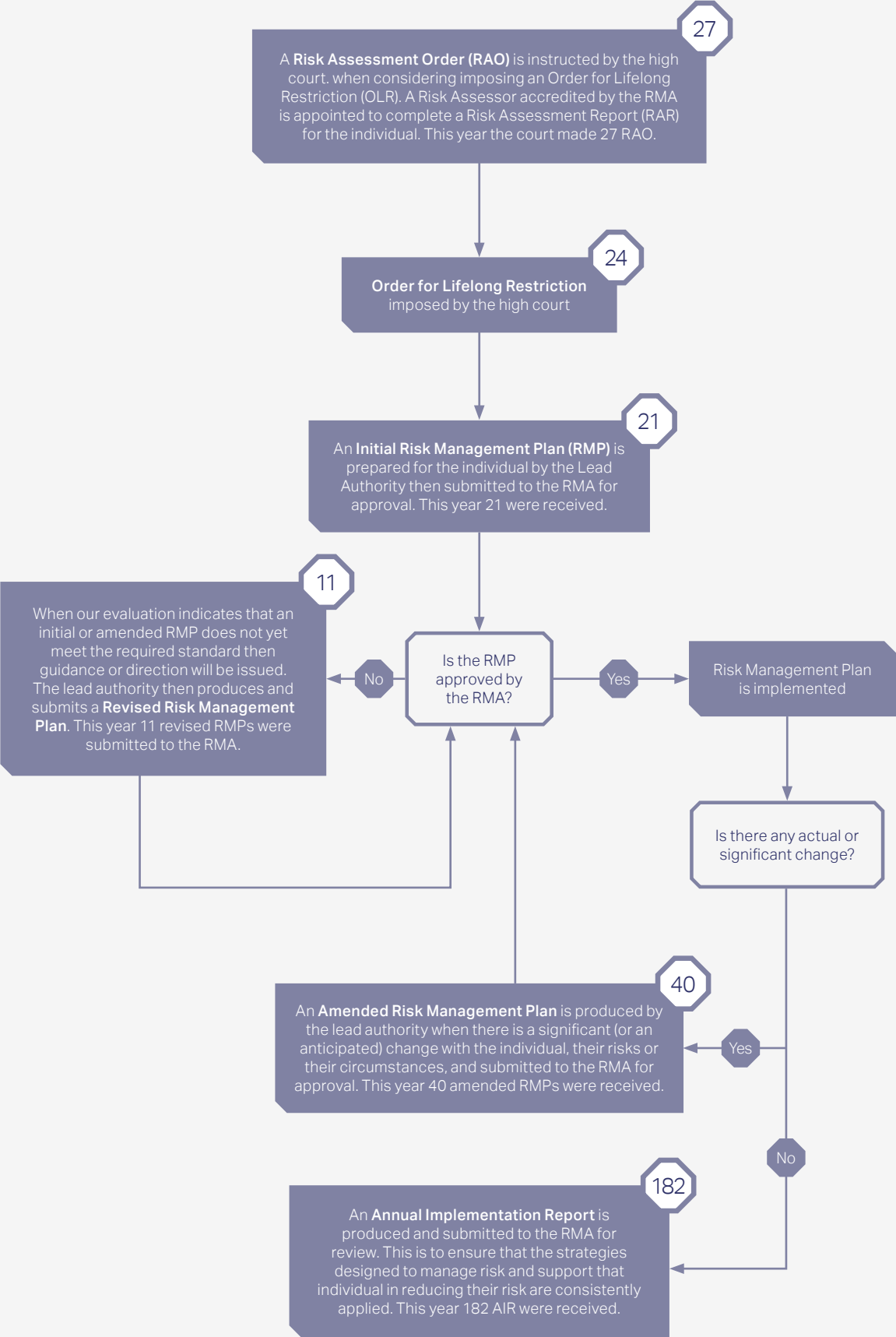
ORDER FOR LIFELONG RESTRICTION

The Order for Lifelong Restriction (OLR) is a true lifelong sentence. Available only to the high court, the OLR is unique to Scotland and designed to protect the public from the risk of serious harm. The sentence can be given where there is a pattern of serious violent offending which results in serious harm. It can also be given where the court considers, based on a thorough assessment, that the individual could commit such violence in future. All individuals who are sentenced to an OLR will be subject to a Risk Management Plan (RMP) for the rest of their lives.

RISK MANAGEMENT PLANS AND ANNUAL IMPLEMENTATION REPORTS

We have legislative functions in relation to the OLR which include evaluating and approving Risk Management Plans (RMPs), and evaluating Annual Implementation Reports (AIRs). A RMP sets out an assessment of risk, the measures to be taken for the minimisation of risk and how such measures are to be co-ordinated. An AIR is to ensure that the strategies designed to manage risk and support that individual in reducing their risk are consistently applied.





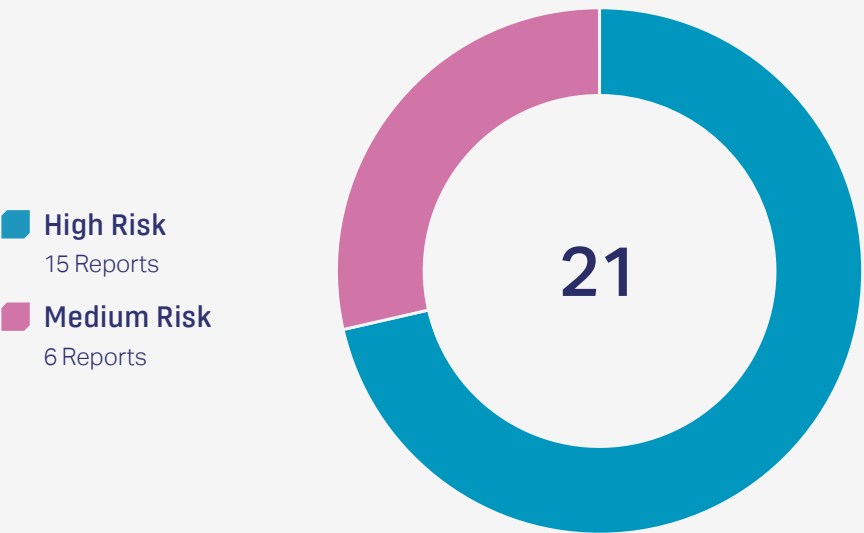
REVIEW OF THE OLR SENTENCE

In 2022-23, we started a significant piece of work to develop an approach to reviewing the implementation of the OLR sentence. Our work will inform discussions around the OLR sentence and service provision, and identify if there are any areas for improvement and change. This year we commenced a review of all individual cases subject to the OLR. This work requires all paperwork to be reviewed for each case and a timeline of events created. Key variables will be extracted to form a dataset for evaluation which will identify areas of strength and development with regards to sentence implementation. An internal review of RMA processes and procedures relating to the OLR has also commenced to consider whether developments and improvements can be made.

RISK ASSESSMENT REPORTS OUTCOME

In 2022-23, there were 27 Risk Assessment Orders (RAO) made by the high court, a 4% decrease on 2021-22. Accredited Risk Assessors complete Risk Assessment Reports (RAR) to inform the court of the risk posed by the individual.

Note: The RAO and RAR outcomes reported on here are not necessarily reflective of the conversion to Orders for Lifelong Restriction imposed in 2022-23. The outcomes reported here include RAO made in 2021-22. There are six RAR yet to be concluded as of 31 Mar 2023.

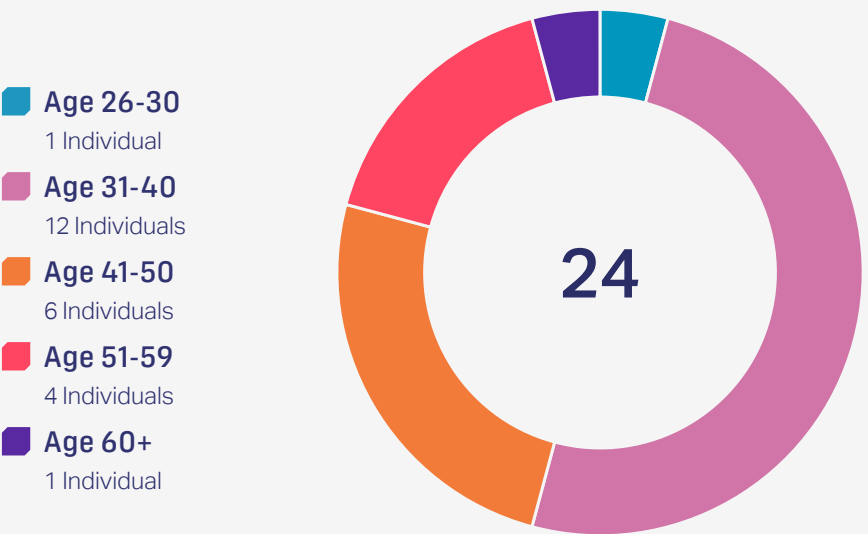


Risk Assessment Report Quality Assurance was reintroduced as part of a wider project which reviewed the accreditation process for risk assessors. After the assessor submits their report to the high court, they send a copy to the RMA. We review the report and evaluate it against the Standards and Guidelines for Risk Report Writing. Assessors are provided with feedback to support best practice and maintain the quality required of the RARs which inform sentencing. In 2022-23, we reviewed 32 Risk Assessment Reports.

ORDER FOR LIFELONG RESTRICTION SENTENCES IMPOSED 2022-23

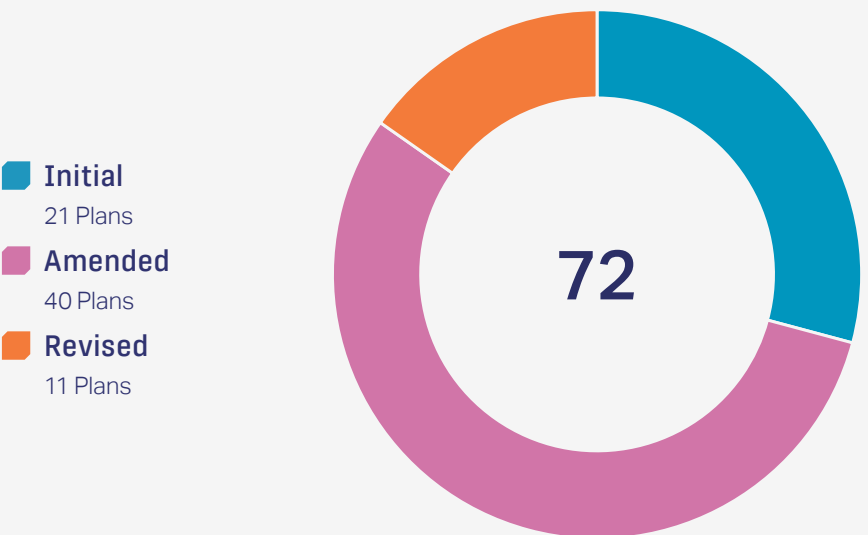
In 2022-23, there were 24 new Order for Lifelong Restriction sentences imposed (15: 21-22). This is a 60% increase on 2021-22 and could be a result of the impact of the COVID pandemic causing a backlog with the courts. The sentence can be given where there is a pattern of serious violent offending which results in serious harm to the victims. It can also be given where the court considers that the individual could commit such violence in future. No-one under the age of 26 received an OLR this year.

Note: Some of these OLRs were imposed from Risk Assessment Orders (RAO) that were made in previous reporting years.



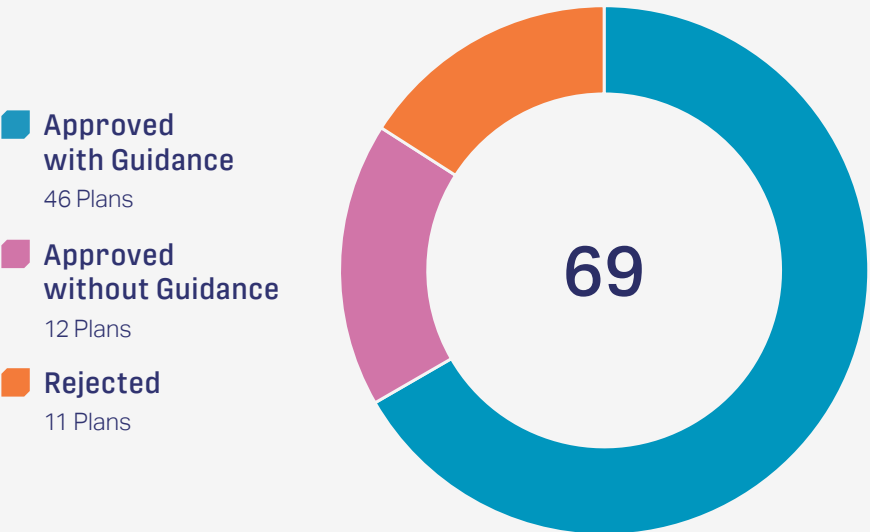
RISK MANAGEMENT PLAN SUBMISSIONS

A RMP is prepared by the Lead Authority for every individual who is subject to an OLR. The RMA have a legislative responsibility to evaluate and approve initial, amended, and revised RMPs. This year we received 72 RMP's (64: 21-22), which represents as 12.5% increase.



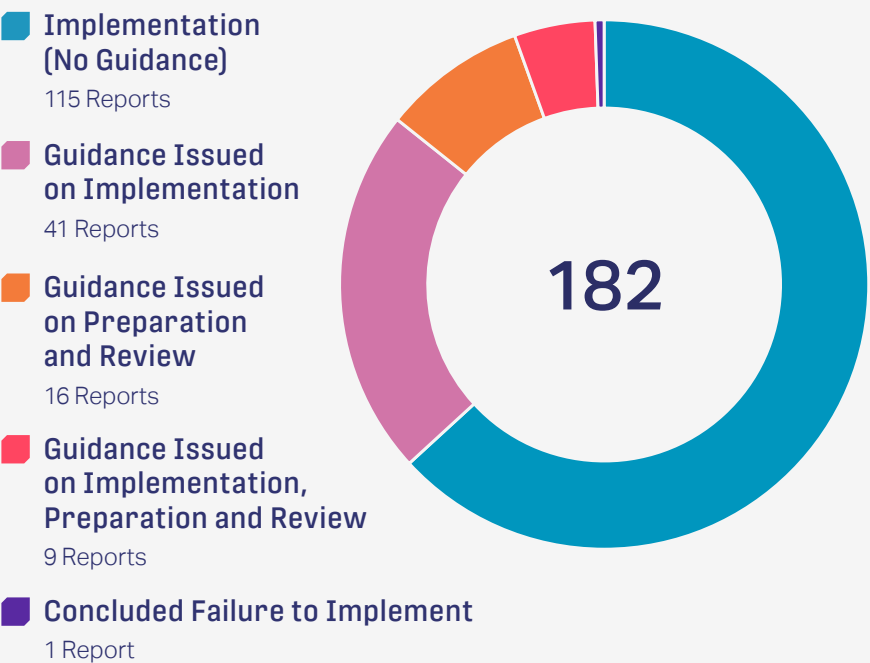
RISK MANAGEMENT PLAN EVALUATIONS

We evaluate all RMPs against our Standards and Guidelines. In 2022-23, there were 72 RMPs submitted for evaluation. We completed evaluation of 69 in this year (60: 21-22), with three plans carried over into 2023-24.



ANNUAL IMPLEMENTATION REPORTS EVALUATED

Annually we review the Lead Authorities' progress in implementing the approved RMP. This is to ensure that the strategies designed to manage risk and support that individual in reducing their risk are consistently applied. In 2022-23 we received and evaluated 182 AIRs (183: 21-22).

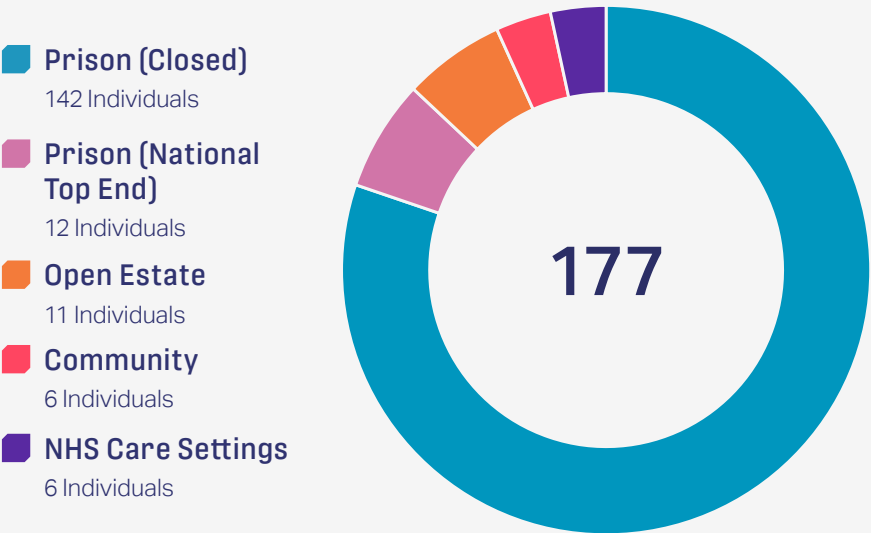


Guidance on Preparation and Review
This is issued when the updated RMP is reviewed as part of the annual implementation report process. At this juncture, the RMA do not formally evaluate the RMP and therefore do not approve or reject the plan. However, our review may highlight some areas where should the RMP be received in its current form for formal evaluation, the plan may be rejected. Therefore we provide the Lead Authority with guidance in order that they can review this with regard to the Standards and Guidelines for Risk Management.

ACTIVE OLR PAST PUNISHMENT PART EXPIRY DATE

The punishment part is the minimum time an individual sentenced to an OLR must spend in custody. The OLR sentence is risk based. Of the 237 active OLR sentences (217: 21-22), 177 individuals are beyond their punishment part expiry (PPE) date (162: 21-22). The individuals who remain in custody past their PPE are assessed as continuing to present an unmanageable risk to the public.

Note: This figure is only reflective of PPE and does not account for prisoners who may still be in custody, not just because they have not progressed through 'the system' but because they have post-OLR sentence convictions which will further increase the length of time they require to stay in custody and are not currently eligible for release in any event, regardless of PPE.



There was one individual with an OLR released from custody in 2022-23, there were no recalls.



EDUCATION AND TRAINING

OLR TRAINING AND EDUCATION – PHASE 2

In 2022-23 we worked together with community partners to identify areas of training need to help improve understanding of the OLR sentence. Improved understanding and communication will help provide a continuity of care for an individual with an OLR, supporting better reintegration into the community. Over the course of the year we began work on developing an interactive education resource for our website. This resource is designed to provide community partners with all the information they may need and support them to meet their legislative functions. We will continue to work together with stakeholders over 2023-24 to complete and launch this resource.

The Training and Education Strategy (TES) was completed in 2022-23 and outlines our approach through to 2031. The vision of the strategy is to reduce serious harm by developing and providing relevant and effective education and training on risk assessment and management. It includes a commitment to developing online self-learning content. The aim is to increase accessibility and availability for individuals with functions in relation to risk assessment and management. The long-term ambition is to develop an accreditation scheme in relation to risk management, and discussions are ongoing in relation to whether this relates to the individual practitioner and/or service-level.

TRAINING DELIVERY – RISK PRACTICE

Having responded to the impacts of guidance related to COVID-19 by adapting and facilitating events online in 2021-22; the easing of restrictions has enabled this year's training to be a blend of face-to-face and online delivery.



141

TRAINING DELEGATES

The Fundamentals of Risk Practice course has been delivered to justice social work colleagues over three events with a further two scheduled in April 2023. Additionally, this year we worked with Police Scotland to deliver a large scale training event to 85 police colleagues.

We also facilitated bespoke training and awareness sessions relating to risk assessment and risk management with Parole Board for Scotland Members and representatives from Parole Scotland. In 2023-24, and in line with commencement of our Training Strategy, we will maintain delivery and further refine our approach to training provision for justice partners.

ENGAGEMENT

To promote effective practice in risk assessment and management, we work together with partners across Scotland. We are proud to have contributed to several nationwide working groups on areas including Counter-Terrorism, MAPPA, LS/CMI, internet offending and victim safety.



26 **WORKING GROUPS**
We participated in 26 working groups throughout 2022-23, including leading on the LS/CMI Review Group and our Internet Offending Pilot (16: 21-22). Full list of working groups in Appendix B.

Counter-Terrorism

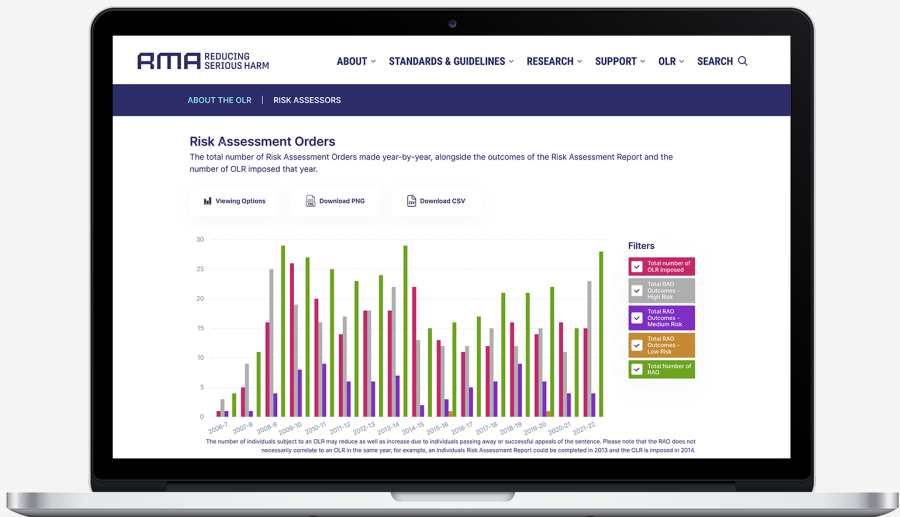
We contribute to the Scottish Government Prisons Oversight and MAPPA Development Groups to provide risk assessment, case management and information sharing advice. This year we also established and formalised joint working arrangements with the Counter-Terrorism Assessment Rehabilitation Centre (CT-ARC) within HM Prison & Probation Service.

Internet Offending

In 2021-22 we formed and chaired a multi-agency working group to support the development of a risk assessment process for those convicted of offences related to indecent images of children (IIOC). The group met frequently over the course of the year to support the implementation of the pilot.

Public Engagement

In 2022-23 we introduced a new website with improved functionality including [interactive data visualisations](#). The visualisations feature data from the introduction of the OLR sentence in 2006, through to the most recent financial year-end, 2022. Informing users about the process of an OLR sentence from the Risk Assessment Order to release, visitors can choose which years to view and compare, and how they would like to see the data.



KEY PERFORMANCE INDICATORS

Development	
KPI	Evidence
Publish research in relation to the OLR population	The report on offending behaviour characteristics was published in 2022. Work now ongoing around post-publication communications.
Compliance with the RMA Research Governance Framework	This was renamed the 'Framework for Research Governance, Management and Assurance (FRGMA)'. This year was spent bedding in the processes with the complete 'go live' date now set at May 1st 2023.
Effective Practice	
KPI	Evidence
Responding to relevant consultations within the required timescales	In 2022-23 we responded to two substantial consultations. Both of these submissions were made within agreed timescales.
Responding to risk of serious harm and Risk Management Plan queries lodged via the Helpdesk	We received and responded to 16 enquiries relating to risk of serious harm and Risk Management Plans.
Improvements in delegates' knowledge and confidence following RMA training courses	Police course pre and post course evaluations are currently being analysed. Justice Social Work course – currently 3 of 5 events complete. Last two events have extended into 2023-24, whereby evaluation will follow and will publish on website thereafter.
OLR	
KPI	Evidence
Evaluating initial and amended RMPs within eight weeks of receipt	A target of 90% of initial and amended RMPs to be evaluated within eight weeks was set and surpassed in 2022-23, achieving 94%.
Evaluating AIRs within six weeks of receipt	A target of 90% of all AIRs to be evaluated within six weeks of receipt was set and surpassed in 2022-23, achieving 99% (99%: 21-22).
Appointing and Inducting new Accredited Assessors to complete Risk Assessment Reports for the high court	Five new assessors were inducted in 2022-23 and now available to undertake RARs for the high court.

FINANCIAL SUMMARY

Sources of Funding

The RMA is established under Criminal Justice (Scotland) Act 2003 as is wholly funded through grant-in-aid. The Scottish Ministers are answerable to the Scottish Parliament for the RMA and are responsible for making financial provision to meet the RMA’s needs.

Review of Financial Performance

We are required to produce annual accounts detailing the resources acquired, held or disposed of during the financial year and the way in which they were used. The RMA Chief Executive has been appointed as Accountable Officer and is responsible for the preparation of these accounts in accordance with the Accounts Direction given by the Scottish Ministers in accordance with Section 12 (3) of the Criminal Justice (Scotland) Act 2003.

The following sections provide a summary from the accounts. The financial statements are published on page 54.

Resource Outturn	2022-23			2021-22
	Actual £000	Budget £000	Variance £000	Actual £000
Staff Costs	1,594	1,593	1	1,353
Member Fees	31	36	(5)	36
Other Administrative Costs	247	380	(133)	353
Capital Expenditure	5	5	-	4
Total Expenditure	1,877	2,014	(137)	1,746
Total Resource required from Parliament	1,965	2,014	(49)	1,737

Capital Expenditure

In addition to a net revenue expenditure budget, the RMA received a capital budget to purchase assets that have a use beyond one year. Capital expenditure in 2022-23 amounted to £5k and supported investment in Information Technology.

Resources Required for 2023-24

The 2023-24 budget has been approved by the Scottish Parliament with revenue resources totalling £2,032,000.

PUBLIC INTEREST REPORTS

Environmental Issues

We have environmental policies and procedures which encourage recycling and choosing sustainable products. In 2022-23 we implemented a new set of recycling facilities in the office kitchen. We provide a cycle to work scheme for all staff and promote car sharing for attendance at events and meetings. We use digital communication tools extensively including MS Teams, Outlook and OneDrive, to minimise printing. Our **Biodiversity Duty** report provides details on what actions we have taken to highlight our contributions to national and international targets.

Social, Community and Human Rights Issues

We have a policy to support staff volunteering and voluntary activities and an Equal Opportunities Policy and Procedure. Under the Equality Act 2010 Specific Duties (Scotland) Regulations 2012 and 2016, we **report** on mainstreaming the equality duty, publish equality outcomes and records progress.

Anti-Corruption and Anti-Bribery Matters

Our Fraud Policy incorporates bribery and corruption. The policy outlines methods for reducing opportunities for fraud and the process for reporting and responding to fraud.

Public Services Reform Act Report

The Public Services Reform (Scotland) Act 2010 (the Act) came into force on 1 October 2010. Sections 31 to 32 of Part 3, places duties on public bodies to provide and publish information on certain expenditure and exercise of functions. The chart below represents our publication of the required information.

Public Services Reform Act Report	
External Consultancy	£7,760
Public Relations	£82,616
Payments Exceeding £25,000: Scottish Government – IT & Internal Audit Services: £47,802 Abbeymill Business Centre – Office Rent and Building Works: £47,700	£95,502

Payment Performance

In line with Scottish Government, our policy for the payment of invoices, not in dispute, is within 10 days of receipt. We aim to pay 100% of invoices, including disputed invoices once the dispute has been settled, within these terms.

	2022-23	2021-22
Percentage of invoices paid within 10 days of receipt	89%	91%

As at year-end the value of supplier payments outstanding was £648. All short-term liabilities were classified as trade payables. We observe the principles of the Better Payment Procedure Code.

Freedom of Information (FOISA)



25

FOISA REQUESTS

In 2022-23, we received 25 FOISA requests. All responses were provided within the legislative 20 working day timescale.

RISKS AND UNCERTAINTIES

To ensure RMA is prepared to deal with future changes we use straightforward methodology to identify, record, monitor and report risks, which allows for mitigating action to be taken. As at 31 March 2023, the corporate risk register identified the following notable risks:

- Financial: if adequate funding is not received, it may impact ability to fulfil statutory functions
 - Scottish Government Funding
- Business Continuity: If an extraordinary event occurs, business activities may be disrupted
 - Cyber Security
 - Industrial Action
- Reputation: if reputation is questioned, our standing as a credible authority could be affected
 - Critical failure of OLR processes
- OLR Processes: if OLR processes and support systems are not adequate, it may impact effectiveness
 - Failure to implement an IT based case management system

Our Chief Executive and Accountable Officer, Mark McSherry, has overall responsibility for risk management. The RMA Board, through the Audit and Assurance Committee, has responsibility for risk management arrangements.

Our Management Team has day-to-day responsibility for the systems of internal control, including risk management controls. The RMA risk register is reviewed regularly and communicated to staff.

Mark McSherry
Chief Executive and Accountable Officer

FUTURE PRIORITIES

In 2023-24, we will be introducing our new Corporate Plan to set the direction of the RMA for the future. Our mission is to make Scotland safer by reducing the risk of serious harm. Over the next five years we will:

- develop evidence-based, defensible and ethical risk assessment and management
- set and raise standards to continuously improve the quality of risk assessment and management
- deliver specialised training to improve skills, knowledge and confidence in risk assessment and management, and
- support justice agencies and influence policy in risk assessment and management.

“Having initially focused on setting standards for the OLR, we continue to broaden our work to support social work, police and prison staff in developing a shared and consistent approach to risk assessment and risk management of those who pose a risk of serious harm.”

– Mark McSherry, Chief Executive

Some of our upcoming work in the next year includes:

- launching an online directory of effective practice in assessing and managing those who pose a risk of serious harm, and engaging with our partners to implement change
- updating our Standards and Guidelines for Risk Management to advocate for an individualised approach to progression, supervision and victim safety planning
- reviewing the implementation of the OLR sentence to determine if the sentence is functioning in line with expectations, and inform discussions around change
- developing and delivering effective online training resources for those who assess and manage individuals who pose a risk of serious harm
- beginning a review of the implementation of our Framework for Risk Assessment, Management and Evaluation (FRAME) and working towards a shared approach of consistent, efficient and ethical risk assessment and management across the justice sector for agencies involved in public protection
- taking a leading role in Counter-Terrorism in Scotland to ensure evidence-based risk assessment and management is part of Scotland’s policy approach
- contribute to the review of the Victim Notification Scheme and Victim Standards in Scotland

For full details of our forthcoming work, see our 2023-24 Business Plan on our [website](#).

ACCOUNTABILITY REPORT

DIRECTOR'S REPORT

Directors

The composition of the management board is detailed in the table below:

Name	Role	Start Date	End Date
Directors			
Mr Mark McSherry	Chief Executive	02/09/2019	-
Mr Paul Keoghan	Director Corporate Services	26/01/2009	-
Board Members			
Mr David Crawford	Convener	01/04/2017	-
Dr Aileen Burnett	Board Member	01/04/2017	-
Ms Jane Davey	Board Member	01/04/2017	31/01/2023
Mr Terry Powell	Board Member	01/04/2017	31/03/2023
Ms Michele Gilluley	Board Member	01/11/2018	-
Mr Stephen McAllister	Board Member	01/11/2018	-
Dr Joe Judge	Board Member	27/05/2021	-
Mr Jim Farish	Board Member	27/05/2021	-

Register of Interests

Board Members must complete a declaration of interests. No significant company directorships or other interests were held which may have conflicted with their responsibilities, and no member of the Board had any other related party interests which conflicted with their responsibilities: [Register of Interests](#)

Personal Data Incidents

Under the requirement to report on personal data related incidents which have been formally reported to the information commissioner's office. There were no personal data incidents reported in the financial period.

Pensions

All staff of the RMA are eligible to become members of the Principal Civil Service Pension Scheme. Further details about the can be found on their [website](#).

STATEMENT OF ACCOUNTABLE OFFICER'S RESPONSIBILITIES

Under paragraph 13 of the Criminal Justice (Scotland) Act 2003, the Scottish Ministers have directed the RMA to prepare, for each financial year, a statement of accounts in the form and on the basis set out in the Accounts Direction.

The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the RMA and of its income and expenditure, recognised gains and losses, and cash flows for the financial year.

The Accountable Officer for the Scottish Government Justice Department designated the RMA's Chief Executive, Mr Mark McSherry, as the Accountable Officer for the RMA.

Responsibilities as Accountable Officer, including the responsibility for the propriety and regularity of the public finances for which the Accountable Officer is answerable, for the keeping of proper records and for safeguarding RMA assets, are set out in the [Memorandum to Accountable Officers of Other Public Bodies](#).

The Accountable Officer is responsible for the maintenance and integrity of the corporate and financial information included on the RMA website, [www.rma.scot](#). Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In preparing the accounts, the Accountable Officer is required to comply with the requirements of the Government Financial Reporting Manual and has:

- observed the accounts direction issued by the Scottish Ministers, including the relevant accounting and disclosure requirements, and applied suitable accounting policies on a consistent basis
- made judgements and estimates that are reasonable and prudent
- stated whether applicable accounting standards as set out in the Financial Reporting Manual have been followed, and disclosed and explained any material departures in the financial statements
- prepared the financial statements on a going concern basis

As Accountable Officer, as far as I am aware, there is no relevant audit information of which the RMA's auditors are unaware. I have taken all reasonable steps that ought to have been taken to make myself aware of any relevant audit information and to establish that the RMA's auditors were aware of that information. In my opinion, the annual report and accounts are fair, balanced and understandable and I accept responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable.

Mark McSherry

Chief Executive and Accountable Officer

GOVERNANCE STATEMENT

Scope of responsibility

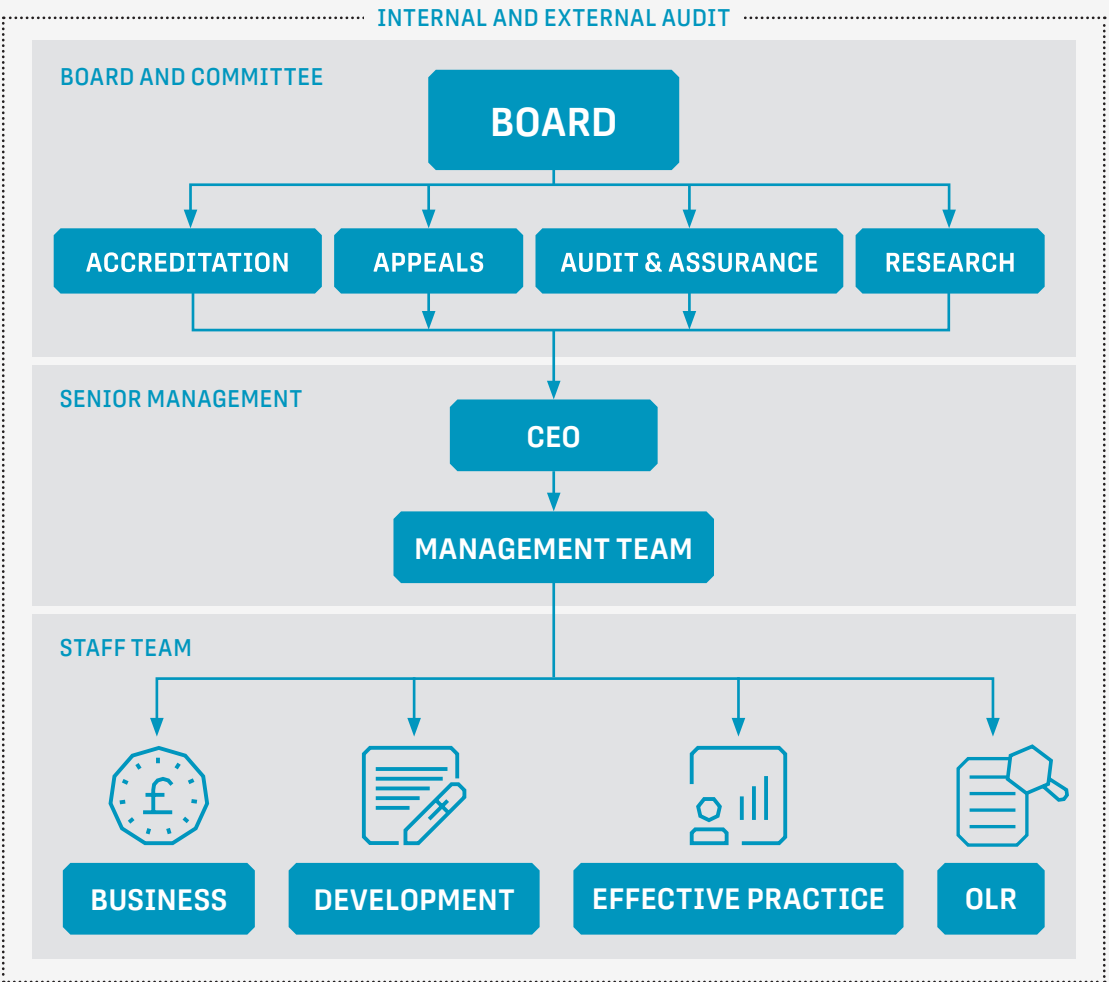
As Accountable Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the RMA's policies, aims and objectives, whilst safeguarding the public funds and RMA assets for which I am personally responsible, in accordance with the responsibilities assigned to me in the **Sponsorship Framework**.

As Accountable Officer I have specific responsibility in relation to:

- planning, performance management and monitoring
- advising the RMA
- managing risk and resources
- accounting for the RMA's activities

The Scottish Public Finance Manual (SPFM) is issued by the Scottish Ministers to provide guidance to the Scottish Government and other relevant bodies on the proper handling and reporting of public funds. It sets out the relevant statutory, Parliamentary and administrative requirements, emphasizes the need for economy, efficiency and effectiveness, and promotes good practice and high standards of propriety.

Governance Framework

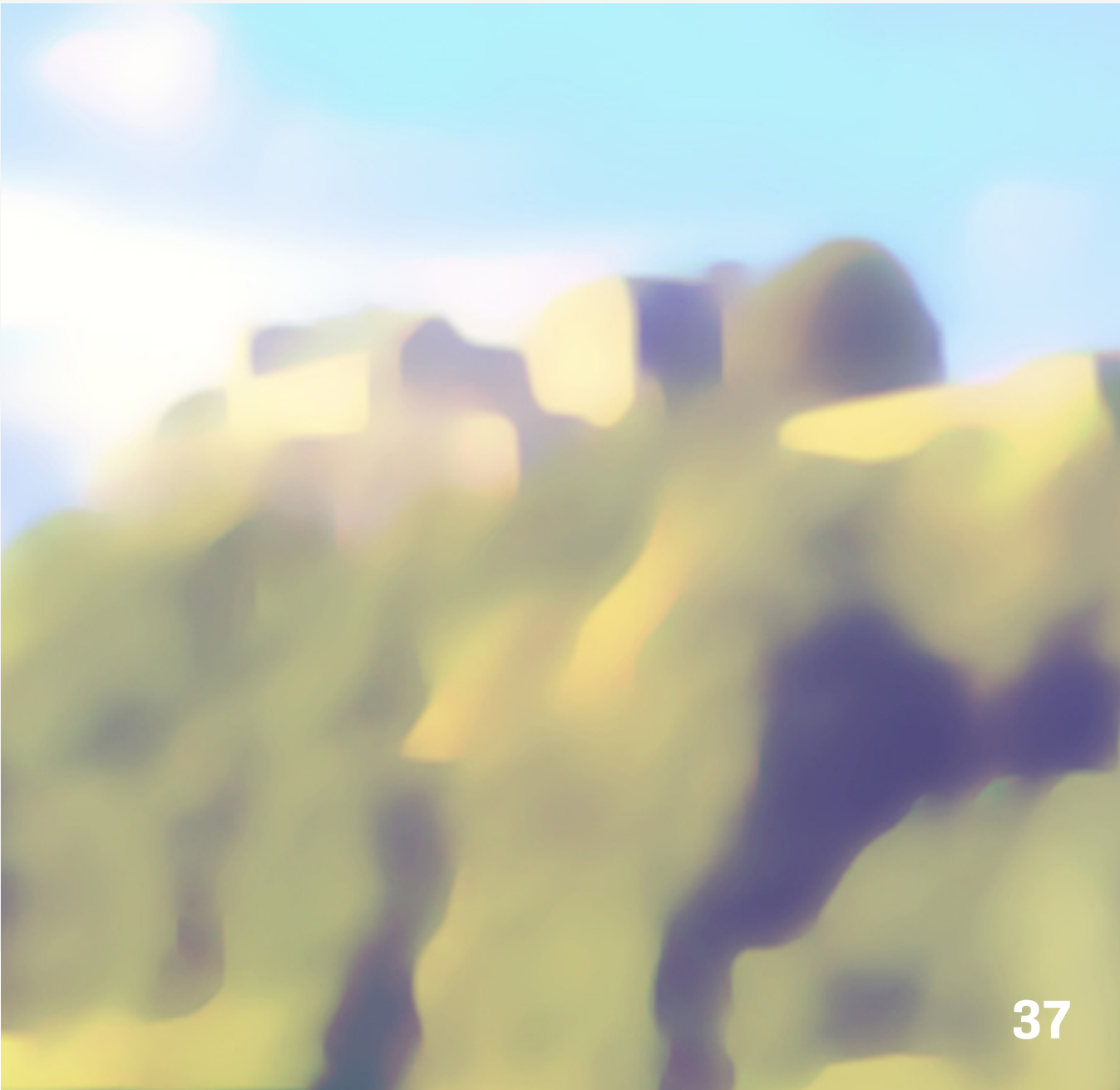


Our governance framework is clearly defined within the context of the **Sponsorship Framework** which specifically addresses:

- the functions, duties and powers of the RMA
- aims, objectives and targets
- the responsibilities of the Convener, the Board and the Chief Executive
- planning, budgeting and control
- external accountability
- staff management
- reviewing the RMA's role
- key financial and operating procedures

The governance framework is further supported by a **Code of Conduct** for Board Members.

The Management Team, led by the Chief Executive, oversee the day-to-day operation of the RMA. The team take business decisions and consider regular reports on progress towards meeting the RMA's objectives for the year.



The Board

The Board has corporate responsibility for ensuring the RMA fulfils the aims and objectives set by Scottish Ministers and for promoting the efficient and effective use of staff and other resources in accordance with the principles of Best Value.

The Board has corporate responsibility, under the leadership of the Convener, for the following:

- taking forward the strategic aims and objectives for the body agreed by the Scottish Ministers
- determining the steps needed to deal with changes which are likely to impact on the strategic aims and objectives or on the attainability of its operational targets
- promoting the efficient, economic and effective use of staff and other resources
- ensuring that effective arrangements are in place to provide assurance on risk management, governance and internal control
- taking into account relevant guidance issued by the Scottish Ministers
- ensuring the Board receives and reviews regular financial information concerning the management and performance and is informed in a timely manner about any concerns regarding activities
- appointing, with the approval of the Scottish Ministers, the Chief Executive and, in consultation with the Scottish Government, set appropriate performance objectives and remuneration terms linked to these objectives which give due weight to the proper management and use of resources and the delivery of outcomes
- demonstrating high standards of corporate governance at all times, including openness and transparency in its decision making
- functions as laid out in The Risk Assessment and Minimisation (Accreditation Scheme) (Scotland) Order 2006
- functions as laid out in the Criminal Justice (Scotland) Act 2003.

During the reporting period the Board convened on 9 occasions, and on each occasion the meetings were quorate and a set of minutes produced to record all agreed actions and decisions. At each meeting Members are requested to submit any declarations of interest, with a full record made on the minutes in compliance with the Code of Conduct.

In accordance with the RMA Publication Scheme, edited versions of these minutes are available on the website, www.rma.scot. The RMA provides an internal induction programme for all new Board Members in addition to access to external Board training.

The Board is supported by an Accreditation Committee, Appeals Committee, Audit & Assurance Committee and Research Committee.

Accreditation Committee

The primary purpose of this Committee is to take decisions relating to the accreditation of assessors and manners of assessment. The Accreditation Committee was chaired by Ms Michele Gilluley. The Committee meets for the purposes of preparing risk assessment reports for individuals being considered for an OLR.

Appeals Committee

The purpose of this Committee is to consider and decide any appeals lodged against a decision by the Accreditation Committee. The Appeals Committee is chaired by the Convener and was not required to convene during the reporting period.

Audit and Assurance Committee

The purpose of this Committee is to support the Accountable Officer responsible for issues of risk, control and governance and associated assurance through a process of constructive challenge. The Committee is chaired by Mr Stephen McAllister.

Research Committee

A new Research Committee was established during the year to consider research proposals, discuss research ideas and barriers, consider the role of external stakeholders, and to seek specialist advice on research and research governance. The Research Committee is chaired by Dr Joe Judge and meets quarterly.

In accordance with the RMA Publication Scheme, edited versions of Board and Committee minutes are available on the website, www.rma.scot.

Meeting	No. Of Meetings	David Crawford	Aileen Burnett	Jane Davey	Terry Powell	Michele Gilluley	Stephen McAllister	Joe Judge	Jim Farish
Board	9	9	7	7	7	7	6	8	9
Accreditation Committee	5	-	5	2	-	4	-	5	5
Appeals Committee	-	-	-	-	-	-	-	-	-
Audit and Assurance Committee	4	-	-	3	3	-	3	-	4
Research Committee	3	-	3	-	-	2	-	3	3

Risk Management

All bodies subject to the requirements of the SPFM must operate a risk management strategy in accordance with relevant guidance issued by Scottish Ministers. The general principles for a successful risk management strategy are set out in the SPFM.

The Audit and Assurance Committee has responsibility for risk, control assurance and governance. The committee recommends the appointment of our internal auditors and receives our annual accounts and internal and external audit reports. Staff are trained to manage risk in a way appropriate to their authority and duties. The RMA communicates its risk register to staff and has a framework for staff to report risk.

The RMA has a documented risk management strategy which specifies the roles of the Board, the Audit & Assurance Committee and the Chief Executive and details the process of risk identification in relation to the RMA's objectives. The strategy details the process of risk categorisation and the approval and review structure for the risk register by the Audit & Assurance Committee and Board.

Risk management is embedded into corporate processes with the risk register reviewed regularly and reported to the Audit & Assurance Committee. The risk register is reviewed in conjunction with the preparation of Corporate and Business Plans.

The RMA continue to assess the risks in relation to COVID-19. Our priority remains the wellbeing, health and safety of our staff. The office has opened and closed as required with the new variants of COVID-19 and while it is still prevalent, we continue to monitor the situation.

Assessment of Corporate Governance and Risk Management Arrangements

As Accountable Officer, I have responsibility for overseeing the RMA's corporate governance arrangements including compliance with generally accepted best practice principles and relevant guidance. In addition, I have responsibility for reviewing the effectiveness of the RMA risk management arrangements and system of internal control. My review of the effectiveness of these systems has been informed by the following key processes:

- the Management Team within RMA who have responsibility for the development and maintenance of governance, performance and internal controls frameworks
- the Board who has responsibility for receiving, monitoring and commenting on regular management reports on governance matters, performance outcomes and risk management
- the work of the RMA's Audit & Assurance Committee as delegated by the Board which includes ongoing review of the Authority's external assurance functions and internal assessments on governance, risk and Best Value
- the work of the internal auditors, who submit to the RMA's Audit & Assurance Committee regular reports which include the independent and objective opinion on the adequacy and effectiveness of the organisation's systems of internal control together with recommendations for improvement
- comments made by the external auditors in their management letters and other reports
- the work of the Committees charged with responsibility for the governance and performance in the areas encompassing Accreditation and Audit & Assurance

My review and assessment has been informed directly by the following key processes which have operated continuously and effectively during the course of the reporting period:

- meetings of the Board to consider, policies, plans and the strategic direction of the RMA
- a programme of planned audits performed by the internal auditors with reports being presented to the Accountable Officer and the Audit & Assurance Committee
- action plans are in place to correct any weaknesses identified by internal audit and these are monitored by the Audit & Assurance Committee
- certificates of assurance provided by the Director of Corporate Services; Head of Development; Head of Effective Practice and Head of OLR to support my review of the system of internal control
- committee meetings
- annual committee performance reports
- regular meetings with staff on business plan objectives and risk identification
- a system of key performance and risk indicators
- a risk register for the RMA

As Accountable Officer I can confirm that I am fully content with the effectiveness of the RMA's existing arrangements to ensure appropriate standards of corporate governance and effective risk management.

While it was not possible to establish full segregation of duties during the period of September 2022 to March 2023 I can confirm there were no other significant control weaknesses or identified lapses in data security during the reporting period.

Mark McSherry

Chief Executive and Accountable Officer

REMUNERATION AND STAFF REPORT

The sections marked with a * in this Remuneration and Staff Report are subject to a separate opinion by Audit Scotland. The other sections of the Remuneration and Staff Report were reviewed by Audit Scotland to ensure they were consistent with the financial statements.

Board Member Remuneration Policy

The Convener and Board Members are public appointments made by the Scottish Ministers under the procedures set by the Office of the Commissioner for Ethical Standards in Public Life in Scotland. The Convener has been re-appointed for a term of two years which ends on 30 April 2023.

The Convener and Board Members are paid a daily fee rate which is set by the Scottish Ministers. Board Member fees are reviewed annually and pay awards are controlled by the Scottish Government Senior Salary Review Board. The Convener and Board Member appointments are not pensionable.

Board Member Remuneration*

Board Member	2022-23 £'000	2021-22 £'000
Mr David Crawford (Convener)	5-10	5-10
Dr Aileen Burnett	1-5	1-5
Ms Jane Davey	1-5	1-5
Mr Terry Powell	1-5	1-5
Ms Michele Gilluley	1-5	1-5
Mr Stephen McAllister	1-5	1-5
Dr Joe Judge	1-5	1-5
Mr Jim Farish	5-10	1-5

Salary includes gross salary; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation.

Executive Directors

The Board deals with all matters relating to remuneration including the level of annual pay award for staff and the senior executives (directors) which include the Chief Executive and Director of Corporate Services. The salaries (excluding employer's superannuation and national insurance contributions), benefits in kind and accrued pension entitlements of the executive directors are shown in the following tables. Information is presented for the whole year to 31 March 2023. The Director's salaries are reviewed annually and pay awards controlled by the relevant Scottish Government Pay Policy.

Executive Directors' Remuneration and Pension Benefits*

Director	Salary £'000		Benefit in kind (nearest £100)		Pension benefits (nearest £1000)		Total £'000	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
Mr Mark McSherry Chief Executive	85-90	85-90	-	-	32	33	115-120	115-120
Mr Paul Keoghan Director Corporate Services	75-80	75-80	-	-	28	30	105-110	105-110

Director	Accrued pension at pension age as at 31/03/2023	Real Increase in pension and related lump sum at pension age	CETV at 31/03/2023†	CETV at 31/03/2022†	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Mr Mark McSherry Chief Executive	10-15	0-2.5	175	144	15
Mr Paul Keoghan Director Corporate Services	20-25	0-2.5	330	290	17

†Note: 1. A CETV is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued because of their total membership of the scheme including any benefit transferred from another scheme and not just their service in a senior capacity to which the disclosure applies. The real increase in CETV reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension benefits due to inflation, contributions paid by the employee and uses common market valuation factors for the start and end of the period.

Fair Pay*

The chart below discloses the relationship between the remuneration, before pension benefits, of the highest paid individual and the lower quartile, median and upper quartile of the organisation’s workforce.

Top to Median Staff Pay Multiples	2022-23	2021-22
Band of Highest Paid Individual	85,000 - 90,000	85,000 – 90,000
Lower Quartile Remuneration	33,463	29,593
Lower Quartile Ratio	2.6	3.0
Median Remuneration	37,614	33,676
Median Ratio	2.3	2.6
Upper Quartile Remuneration	49,074	44,285
Upper Quartile Ratio	1.8	2.0
Remuneration Range	25,000 – 90,000	25,000 – 90,000

The percentage change in the remuneration of the highest paid director from 2021-22 is 2%. The average percentage change in the remuneration of the employees as a whole is 13.9%.)

The reduction in pay ratios is attributable to employees receiving a higher increase in pay which was consistent with pay, reward and progression policies.

Pensions

All RMA employees are entitled to enter the Principal Civil Service Pension Scheme (PCSPS). It is a defined benefit scheme providing pension benefits and a life assurance for all permanent staff. RMA makes payments of superannuation contributions to PCSPS at rates set by the Government Actuary.

Employment Contracts

RMA staff hold permanent appointments which are open-ended until they retire. Early termination, other than through misconduct, would result in the individual receiving compensation.



Staff Costs

The table below provides details of the total staff costs incurred during the reporting period.

Staff Costs	2022-23 £'000	2021-22 £'000
Authority Members		
Board Member Fees	31	36
Total Authority Members	31	36
Administrative staff		
Wages and salaries	1,117	973
Social Security costs	131	107
Pension costs	314	273
Agency Staff	32	-
Total Administrative Staff	1,594	1,353
Total Staff Costs	1,625	1,389

Average number of employees during the year (FTE)	2022-23 No.	2021-22 No.
Authority Members	7.8	8.4
Staff - Permanent	22.8	22.3
Staff - Fixed Term	2.7	2.0

Staff Composition



Sickness Absence Data

	2022-23	2021-22*
COVID-19 related days	45.0	37.0
Sickness absence days	230.0	200.5
Total	275.0	237.5
Absence Ratio	4.4%	3.7%

* 2021-22 data have been adjusted as data in the audited annual report and accounts was incorrect.

ONS Public Sector ratio was 3% for 2021 (latest release)

Number of Civil Service Equivalents by Band

Number of Senior Civil Service Equivalents by Band	Directors	Staff
Band 1	2	-



Early Retiral and Severance

In the year to 31 March 2023 there were no staff departures under a voluntary early release arrangement.

Diversity and Equality

The RMA is committed to ensuring equal opportunities for all employees and potential employees. We aim to ensure there is no employment discrimination on the grounds of disability, and that access to employment and career development within the RMA is based solely on ability, qualifications and suitability for the role. The gender pay gap for 2022-23 is 29.7% and improves upon the 2021-22 rate of 31.7%. The RMA is aware the target rate for public bodies' gender pay gap is to be less than 16%. However, being a small employer, such rates are highly volatile.

Organisational Development

We want to make sure that the RMA is a great place to work and attracts and retains the best people. We offer generous Continuing Professional Development (CPD) throughout the year to support our staff to do their work effectively and grow in their role.



STAFF TRAINING ATTENDANCE

In 2022-23, 14 staff attended 44 training sessions to support their professional development, the RMA spent £13,000 on CPD this year.

Union Relations

We recognise the importance of a good relationship with trade unions and effective communication with our staff. In 2022-23, the executive directors met regularly with our recognised union, Public and Commercial Services (PCS) on areas including pay and hybrid working. We have 1 staff union representative and held 9 meetings with PCS over the course of the year.

Staff Wellbeing

Our aim is to always provide a safe and healthy working environment. In 2022-23 we:

- provided free access to Employee Assistance Programme
- provided free flu vaccine vouchers to staff
- introduced the provision of free period products for staff and visitors
- continued to support hybrid working
- consulted on Flexible Working Hours Policy to explore the effects of the removal of core hours and the preferred length of the working day window.
- consulted on how flexible working aligns with a Right to Disconnect
- increased annual holiday provision from 26 days to 27 days
- consulted with staff on the development of our organisational values

PARLIAMENTARY ACCOUNTABILITY REPORT

Auditor's Remuneration

The annual accounts of the RMA are audited by an auditor appointed by the Auditor General for Scotland in accordance with Section 13 (c) of the Criminal Justice (Scotland) Act 2003. External audit services for the 2022-23 accounts were £9,780 (£7,550 in 2021-22) and no additional payments were made to the auditor for non-audit work. A credit note of £443 was received this year in respect of the 2021-22 audit fee.

Political Expenditure

The RMA made no political donations or incurred no political expenditure in the financial year.

Gifts and Charitable Donations

The RMA made no gifts or charitable donations in the financial year.

Losses and Special Payments

The RMA incurred no losses or made special payments in the financial year.

Remote Contingent Liabilities

The RMA had no contingent liabilities in the financial year.

Mark McSherry

Chief Executive and Accountable Officer



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE RISK MANAGEMENT AUTHORITY, THE AUDITOR
GENERAL FOR SCOTLAND AND THE SCOTTISH PARLIAMENT

REPORTING ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion on financial statements

I have audited the financial statements in the annual report and accounts of Risk Management Authority for the year ended 31 March 2023 under the Criminal Justice (Scotland) Act 2003. The financial statements comprise the Statement of Comprehensive Net Expenditure, Statement of Financial Position, Statement of Cashflows and Statement of Changes in Taxpayers' Equity and notes to the financial statements, including accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2022/23 Government Financial Reporting Manual (the 2022/23 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of Risk Management Authority's affairs as at 31 March 2023 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2022/23 FReM; and
- have been prepared in accordance with the requirements of the Criminal Justice (Scotland) Act 2003 and directions made thereunder by the Scottish Ministers.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Auditor General for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Auditor General on 2 December 2022. My period of appointment is five years, covering 2022/23 to 2026/27. I am independent of Risk Management Authority in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to Risk Management Authority. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Risk Management Authority's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

These conclusions are not intended to, nor do they, provide assurance on Risk Management Authority's current or future financial sustainability. However, I report on Risk Management

Authority's arrangements for financial sustainability in a separate Annual Audit Report available from the Audit Scotland website.

Risks of material misstatement

I report in my separate Annual Audit Report the most significant assessed risks of material misstatement that I identified and my judgements thereon.

Responsibilities of the Accountable Officer for the financial statements

As explained more fully in the Statement of Accountable Officer's Responsibilities, the Accountable Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Accountable Officer is responsible for assessing Risk Management Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue Risk Management Authority's operations.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- using my understanding of the central government sector to identify that the Criminal Justice (Scotland) Act 2003 and directions made thereunder by the Scottish Ministers are significant in the context of the body;
- inquiring of the Accountable Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Accountable Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among my audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the body's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

REPORTING ON REGULARITY OF EXPENDITURE AND INCOME

Opinion on regularity

In my opinion in all material respects the expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

Responsibilities for regularity

The Accountable Officer is responsible for ensuring the regularity of expenditure and income. In addition to my responsibilities in respect of irregularities explained in the audit of the financial statements section of my report, I am responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

REPORTING ON OTHER REQUIREMENTS

Opinion prescribed by the Auditor General for Scotland on audited parts of the Remuneration and Staff Report

I have audited the parts of the Remuneration and Staff Report described as audited. In my opinion, the audited parts of the Remuneration and Staff Report have been properly prepared in accordance with the Criminal Justice (Scotland) Act 2003 and directions made thereunder by the Scottish Ministers.

Other information

The Accountable Officer is responsible for the other information in the annual report and accounts. The other information comprises the Performance Report and the Accountability Report excluding the audited parts of the Remuneration and Staff Report.

My responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on the Performance Report and Governance Statement to the extent explicitly stated in the following opinions prescribed by the Auditor General for Scotland.

Opinions prescribed by the Auditor General for Scotland on Performance Report and Governance Statement

In my opinion, based on the work undertaken in the course of the audit:

- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Criminal Justice (Scotland) Act 2003 and directions made thereunder by the Scottish Ministers; and
- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Criminal Justice (Scotland) Act 2003 and directions made thereunder by the Scottish Ministers.

Matters on which I am required to report by exception

I am required by the Auditor General for Scotland to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited parts of the Remuneration and Staff Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to my responsibilities for the annual report and accounts, my conclusions on the wider scope responsibilities specified in the Code of Audit Practice are set out in my Annual Audit Report.

USE OF MY REPORT

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 108 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Mark Ferris

Senior Audit Manager

Audit Scotland
8 Nelson Mandela Place
Glasgow G2 1BT

FINANCIAL STATEMENTS

STATEMENT OF COMPREHENSIVE NET EXPENDITURE

For the year ended 31 March 2023

		2022-23	2021-22
	Notes	£'000	£'000
Expenditure			
Staff costs	2	1,625	1,389
Other admin costs	3	247	353
Net Operating Costs		1,872	1,742

The results for the year derive from the ordinary activities of RMA, all of which are continuing.

STATEMENT OF FINANCIAL POSITION

As at March 31 2023

		2022-23	2021-22
	Notes	£'000	£'000
Non-current assets			
Property, plant and equipment	4	60	57
Intangible assets	5	45	45
<i>Total non-current assets</i>		<i>105</i>	<i>102</i>
Current Assets			
Trade and other receivables	7	13	14
Cash and cash equivalents	8	428	394
<i>Total current assets</i>		<i>441</i>	<i>408</i>
Total assets		546	510
Current liabilities			
Trade and other liabilities	9	209	266
<i>Total current liabilities</i>		<i>209</i>	<i>266</i>
Net Assets		337	244
Taxpayers Equity			
General Fund – Unallocated		337	244
Total taxpayers equity	SOCTE	337	244

The following notes form part of these accounts which have been prepared in accordance with the Accounts Direction given by the Scottish Ministers in accordance with Section 12(3) of the Criminal Justice (Scotland) Act 2003. The Accountable Officer authorises these financial statements for issue on the date noted below.

Mark McSherry
Chief Executive and Accountable Officer

STATEMENT OF CASH FLOWS

For the year ended March 31 2023

		2022-23	2021-22
	Notes	£'000	£'000
Cash flows from operating activities			
Net operating cost	SoCNE	(1,872)	(1,742)
Depreciation	4,5	80	27
Movements in working capital			
(Increase)/decrease in trade and other receivables	7	1	(4)
Increase/(decrease) in trade and other payables	9	(57)	(38)
Net cash outflow from operating activities		(1,848)	(1,757)
Cash flows from investing activities			
Purchase of Property, Plant and Equipment	4,5	(83)	(4)
Net cash outflow from investing activities		(83)	(4)
Cash flows from financing activities			
Scottish Government Grant	SOCTE	1,965	1,737
Net cash flow from financing		1,965	1,737
Net increase/(decrease) in cash and cash equivalents		34	(24)
Cash and cash equivalents at beginning of period	8	394	418
Cash and cash equivalents at end of period	8	428	394
Net change in cash and cash equivalents		34	(24)

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY

For the year ended 31 March 2023

		2022-23	2021-22
General Fund	Notes	£'000	
Balance at 1 April		244	249
Net operating cost for the year	SoCNE	(1,872)	(1,742)
Net funding		1,965	1,737
Balance at 31 March	SOFP	337	244

NOTES TO THE ACCOUNTS

For the year ended 31 March 2023

1. ACCOUNTING POLICIES

STATEMENT OF ACCOUNTING POLICIES

These Accounts have been prepared in accordance with the Government Financial Reporting Manual (FReM) issued by HM Treasury, which follows International Financial Reporting Standards as adopted by the European Union (IFRSs as adopted by the EU, IFRIC Interpretations and the Companies Act 2006 to the extent that they are meaningful and appropriate to the public sector. They have been applied consistently in dealing with items that are considered material in relation to the accounts.

The preparation of the accounts in conformity with IFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the accounts, are disclosed in section (h) below.

(a) Accounting Convention

The accounts are prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets and, where material, current asset investments and inventories to fair value as determined by the relevant accounting standard.

(b) Property, Plant and Equipment (PPE)

The threshold for capitalisation of Property, plant and equipment is £1,000. Amortised historic cost has been used as a proxy for the current value of plant and machinery.

Property, plant and equipment is amortised at rates calculated to write them down to estimated residual value on a straight line basis over their estimated useful lives as follows:

Furniture & Fittings	5 Years
Equipment	5 Years
Information Technology	3 Years

(c) Intangible Assets

The threshold for capitalisation of non-current assets is £1,000. Amortised historic cost has been used as a proxy for fair value.

(d) Receivables

All material amounts outstanding at year-end have been brought into account irrespective of when actual income/revenue was received.

(e) Payables

All material amounts outstanding at year-end have been brought into account irrespective of when actual payments were made.

(f) Income and Government Grants

All RMA expenditure is met from funds advanced by the Scottish Government within an approved allocation. Cash drawn down to fund expenditure within this approved allocation is credited to the general fund. All income that is not classed as funding is recognised in the period in which it is receivable. Funding for the acquisition of general non-current assets received from the Scottish Government is credited to the general fund. Funding received from any source for the acquisition of specific assets is credited to the government grant reserve and released to the operating cost statement over the life of the asset.

All income that is not classed as funding is recognised in the period in which it is receivable. In particular:

- ii. Income from the sale of goods is recognised when the significant risks and rewards of ownership are transferred to the purchaser and it is probable that economic benefits or service potential associated with the transaction will flow to the RMA; and
- i. Income from the provision of services is recognised when the RMA can measure reliably the percentage of completion of the transaction and it is probable that economic benefits or service potential associated with the transaction will flow to the RMA.

(g) Operating Leases

The following disclosure relates to the change in accounting policy for leases.

The IFRS 16 for leases has been applied from 1 April 2022 which removes the distinction between finance leases and operating leases and introduces a single accounting model which requires the lessee to recognise a right-of-use asset and lease liability on the Statement of Financial Position. IFRS 16 has been applied using the modified retrospective approach. Under this approach, comparative figures for the year ended 31 March 2022 are not restated and instead the cumulative effect of initially applying IFRS 16 is recognised as an adjustment to the opening balance of taxpayers' equity. The amount recognised for the right-of-use asset at 1 April 2022 is equal to the initial measurement of the lease liability therefore, no adjustment to taxpayer's equity has been recognised.

The HMT discount rate for leases entered into, re-measured or on transition to IFRS16 prior to January 2023 and in the 2022 calendar year is 0.95%. This has been applied to the lease liability recognised at 1 April 2022.

(h) Provisions

The RMA provides for legal or constructive obligations that are of uncertain timing or amount at the balance sheet date on the basis of the best estimate of the expenditure required to settle the obligation. Where the effect of the time value of money is significant, the estimated cash flows are discounted using the discount rate prescribed by HM Treasury.

(i) PCSPS scheme

Employees of the RMA have pension benefits provided through the Principal Civil Service Pension Scheme (PCSPS). The RMA makes payments of superannuation contributions to PCSPS at rates set by the Government Actuary. The RMA has no liability for other employers' obligations to the multi-employer scheme.

The PCSPS is an unfunded multi-employer defined benefit scheme but the RMA is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the scheme as at 31 March 2016. A copy of the actuarial report can be found at <https://www.civilservicepensionscheme.org.uk/about-us/scheme-valuations/>.

Further details can also be found in the resource accounts of the Cabinet Office at <https://www.civilservicepensionscheme.org.uk/about-us/resource-accounts/>.

During the year ended 31 March 2023, the RMA paid an employer's contribution of £314k (£273k in 2021-22) into the PCSPS at rates between 27.1% to 30.3% of pensionable pay (27.1% to 30.3% in 2021-22). The RMA has been informed employer pension contributions rates for 2022-23 will remain between 27.1% to 30.3%. Employer contribution rates are reviewed every three years following a scheme valuation by the Government Actuary. The contribution rates reflect benefits as they are accrued, not when costs are actually incurred, and they reflect past experience of the scheme. Employee contribution rates for the year ending 31 March 2023 ranged from 5.45% to 7.35%.

(j) Events subsequent to the date of the Statement of Financial Position

Since the end of the reporting year there are no significant post year-end activities to report.

2. STAFF AND BOARD COSTS

Staff costs for 2022-23 were £1,624,901 (2021-22: £1,388,981). Further analysis of these costs are shown within the Accountability Report on page 34.

3. OTHER ADMINISTRATIVE COSTS

	2022-23	2021-22
	£'000	£'000
Accommodation	20	68
Office equipment and furniture	1	17
Research	-	21
IT Support	70	70
Training	13	32
Legal Fees & Expenses	13	11
Supplies & Services	12	50
Stationery	2	1
Expenses and Travel	4	17
Other Office Costs	18	17
Internal Audit Fee	4	6
External Audit Fee	9	8
Depreciation	80	27
Conferences	-	8
Lease Interest	1	-
Total	247	353

4. PROPERTY, PLANT AND EQUIPMENT

	Buildings £'000	Equipment £'000	Information Technology £'000	Furniture & Fittings £'000	Total £'000
Cost					
Balance at 1 April 2022	-	32	155	145	332
Additions	78	-	5	-	83
Balance at 31 March 2023	78	32	160	145	415
Depreciation					
Balance at 1 April 2022	-	32	132	111	275
Charge for year	47	-	18	15	80
Balance at 31 March 2023	47	32	150	126	355
NBV at 31 March 2023	31	-	10	19	60
NBV at 31 March 2022	-	-	23	34	57
Analysis of asset financing					
Owned	-	-	10	19	29
Right-of-use asset	31	-	-	-	31
NBV at 31 March 2023	31	-	10	19	60

	Equipment £'000	Information Technology £'000	Furniture & Fittings £'000	Total £'000
Prior year				
Cost				
Balance at 1 April 2021	32	153	143	328
Additions	-	2	2	4
Balance at 31 March 2022	32	155	145	332
Depreciation				
Balance at 1 April 2021	32	120	96	248
Charge for year	-	12	15	27
Balance at 31 March 2022	32	132	111	275
NBV at 31 March 2022	-	23	34	57
NBV at 31 March 2021	-	33	47	80
Analysis of asset financing				
Owned	-	23	34	57
Right-of-use asset	-	-	-	-
NBV at 31 March 2022	-	23	34	57

5. INTANGIBLE ASSETS

	Asset Under Construction	Software	Total
	£'000	£'000	£'000
Cost			
Balance at 1 April 2022	45	9	54
Additions	-	-	-
Completed AUC	-	-	-
Balance at 31 March 2023	45	9	54
Depreciation			
Balance at 1 April 2022	-	9	9
Charge for year	-	-	-
Balance at 31 March 2023	-	9	9
NBV at 31 March 2023	45	-	45
NBV at 31 March 2022	45	-	45
Prior year			
	Asset Under Construction	Software	Total
	£'000	£'000	£'000
Cost			
Balance at 1 April 2021	45	9	54
Additions	-	-	-
Completed AUC	-	-	-
Balance at 31 March 2022	45	9	54
Depreciation			
Balance at 1 April 2021	-	9	9
Charge for year	-	-	-
Balance at 31 March 2022	-	9	9
NBV at 31 March 2022	45	-	45
NBV at 31 March 2021	45	-	45

6. FINANCIAL INSTRUMENTS

As the cash requirements of RMA are met through grant funding, financial instruments play a more limited role in creating and managing risk than in a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with RMA's expected purchase and usage requirements, and therefore RMA is therefore exposed to little credit, liquidity or market risk.

7. TRADE AND OTHER RECEIVABLES

	2022-23	2021-22
	£'000	£'000
Amounts falling due within one year:		
Other receivables – Central Government	-	-
Other receivables – External	13	14
Other receivables – Other Government Bodies	-	-
Provision for doubtful debts - External	-	-
Total receivable within one year	13	14

8. CASH AND CASH EQUIVALENTS

	2022-23	2021-22
	£'000	£'000
Balance at 1 April	394	418
Net change in cash and cash equivalent balances	34	(24)
Balance at 31 March	428	394
The following balances at 31 March were held at:		
Government Banking Service and cash in hand	420	387
Corporate cash account	8	7
Balance at 31 March	428	394

9. TRADE AND OTHER PAYABLES

	2022-23	2021-22
	£'000	£'000
Amounts falling due within one year:		
Other taxation and social security	34	27
Trade Creditors – Central Government	30	30
Accruals and deferred income – Central Government	52	67
Accruals and deferred income – External	54	137
Accruals and deferred income – Other Government Bodies	7	5
Finance Lease Creditors	32	
Total due within one year	209	266

10. RELATED PARTY TRANSACTIONS

The Scottish Government Justice Department is the sponsor department of the RMA. The Scottish Government Justice Department is regarded as a related party with which there have been various material transactions during the year. These material transactions comprise grant in aid funding and totalled £1,965k for the year.

None of the Authority members or key managerial staff has undertaken any material transactions with the RMA during the year.

11. COMMITMENTS UNDER LEASES

Obligations under finance lease comprise:	31 Mar 2023	31 Mar 2022
	£'000	£'000
Buildings:		
Not later than one year	32	48
Later than one year and not later than five years	-	32
Later than five years	-	-
Total	32	80

The total amount charged to the SoCNE during the year in relation to leases was £47,700.

The commitment under leases is the position as at 31 March 2023 and provides for a break clause in December 2023. However, the RMA is in discussion with Scottish Government regarding non-activation of the break clause.

12. SEGMENT REPORTING

All expenditure, assets and liabilities disclosed with the accounts relate solely to the delivery of the Authority's statutory functions.



RISK MANAGEMENT AUTHORITY

DIRECTION BY THE SCOTTISH MINISTERS

1. The Scottish Ministers, in pursuance of Section 12(3) of the Criminal Justice (Scotland) Act 2003, hereby give the following direction in respect of the duty set out in Section 13 of the Criminal Justice (Scotland) Act 2003.
2. The statement of accounts for the financial year ended 31 March 2006, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the year for which the statement of accounts are prepared.
3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.
4. Additional disclosure requirements regarding the financial period ended 31 March 2005 are set out in Schedule 1 attached.
5. This direction shall be reproduced as an appendix to the statement of accounts.

A member of the staff of the Scottish Ministers

Dated 10 February 2006

APPENDIX

APPENDIX A: RMA STATUTORY FUNCTIONS

The RMA is a Non Departmental Public Body, established in 2005 under the Criminal Justice (Scotland) Act 2003. The RMA is sponsored by the Scottish Government Community Justice Division and operates to an agreed structure known as a Sponsorship Framework Agreement. It sets out:

- the RMA's overall aims, objectives and targets in support of the Scottish Ministers' wider strategic aims
- the rules and guidelines relevant to the exercise of the RMA's functions
- the conditions under which any public funds are paid to the RMA, and
- how the RMA is to be held to account for its performance.

RMA STATUTORY FUNCTIONS

The Criminal Justice (Scotland) Act 2003

POLICY AND RESEARCH

Section 4 (a). The RMA is to:

- compile and keep under review information about the provision of services in Scotland
- compile and keep under review research and development
- promote effective practice; and
- give such advice and make such recommendations to the Scottish Ministers as it considers appropriate.

Section 4 (b). The RMA may:

- carry out, commission or co-ordinate research and publish the results of such research; and
- undertake pilot schemes for the purposes of developing and improving methods.

GUIDELINES AND STANDARDS

Section 5. The RMA is to:

- prepare and issue guidelines as to the assessment and minimisation of risk; and
- set and publish standards according to which measures taken in respect of the assessment and minimisation of risk are to be judged.

RISK MANAGEMENT PLANS

Section 6 (5). The RMA is to:

- specify and publish the form of risk management plans.

Section 6 (6).

- The RMA may issue guidance (either generally or in a particular case) as to the preparation, implementation or review of any risk management plan.

Section 8 (4).

- To approve or reject risk management plans.

Section 9.

- To consider the implementation of risk management plans by the Lead Authority.
- The Lead Authority is to report annually as to the implementation of the risk management plan.

ACCREDITATION, EDUCATION AND TRAINING

Section 11 (1).

- The RMA has a duty to accredit any manner of assessing and minimising risk and accreditation of any person having functions in assessment and minimisation of risk.

Section 11 (2b).

- The RMA may provide, or secure the provision of, education and training in relation to the assessment and minimisation of risk for any person having functions in that regard.

APPENDIX B: 2022-23 WORKING GROUPS

- Adult Justice Throughcare Practice Network
- Counter-Terrorism Assessment and Rehabilitation Centre (CT-ARC)
- Court Report Guidance Reference Group
- Forensic Network Advisory Group
- Forensic Network Research Special Interest Group
- His Majesty's Inspectorate of Prisons for Scotland
- Internet Offending Pilot
- LS/CMI Working Group
- LS/CMI System Change Board
- LS/CMI Review Group
- LS/CMI Prison Throughcare Guidance Group
- MAPPA National Strategic Group
- MAPPA Development Group
- MFMC National Advisory Board
- MFMC Steering Group
- National Youth Justice Advisory Group
- Prisons Oversight Group
- Recover, Renew, Transform: Recovery of Community Justice and Prevention of Offending Group
- Restorative Justice Practitioner Network
- Restricted Patients Team
- RMA and SPS OLR Group
- RMA and Parole Board Working Group
- SPS Progression Group
- Social Work Standing Committee
- Throughcare Guidance Reference Group
- Victims Organisations Collaboration Forum Scotland

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