

# BÒRD NA GÀIDHLIG

## Geàrr-chunntas coinneimh: Comataidh Sgrùdaidh agus Dearbhachd Diardaoin 27/08/2020 aig 09.30

Air-loidhne tro MS Teams agus air a cumail ann am Beurla air sgàth 's gun robh luchd-frithealaidh bhon taobh a-muigh an làthair

### Buill Bùird an Làthair:

Stewart MacLeòid (Cathraiche) [StML]  
Ailean Caimbeul [AC]  
Jennifer Gilmour [JG]  
Johan Nic a' Ghobhainn [JNG] – Puing 4

### A' frithealadh:

Shona NicIlinnein, Ceannard/Oifigear Cunntachail [SNI]  
Ailig Greumach, Ceann an Ionmhais [AG]  
Scott McCready, Wylie Bisset [SMC]  
Conor Healy, Deloitte [CH]  
Pat Kenny, Deloitte [PK] – Puingean 9 is 10  
Carol Niclain, A' Clàradh a' Gheàrr-chunntais [CNI]  
Orla NicDhòmhnaill [OND]

## 1.0 CÙISEAN TÒISEACHAIDH

### 1.1 Fàilte is Leisgeulan

Chuir an Cathraiche fàilte air a h-uile duine don choinneimh.

### 1.2 A' nochdadh chom-pàirtean

AC: An Comunn Gàidhealach - Puing 9

### 1.3 GISBE

Cha robh gin ann.

## 2.0 GEÀRR-CHUNNTAS

### 2.1 Chaidh **GABHAIL RI** geàrr-chunntas na Coinneimh a chumadh air 07/05/2020.

### 2.2 Clàr-gnìomha

Thug SNI seachad am fiosrachadh as ùire air adhartas le gnìomhan bho na coinneamhan roimhe, le leisgeulan nach robh i air aithris dhan Chomataidh gun deach comhairle a thoirt dhan bhuidhinn gun a bhith a' dol air adhart le gnìomh 3.1, a bha na Buill air aontachadh, is nach robh i air stiùireadh a bharrachd iarraidh.

Dh'aontaich na Buill gum faodar gnìomhan crìochnaichte sam bith a thoirt bhon chlàr.

### Co-dhùnadh:

Thug Buill **FA-NEAR** do na h-aithisgean clàr-gnìomha, le atharrachadh don cheann-latha crìochnachaidh airson 7.1 gu lùthar 2020.

### Gnìomh:

- 2.2.1 – Ma tha coinneamhan gu bhith air an cumail sa Bheurla tha aig oifigearan ri dhèanamh cinnteach gum bi na pàipearan aghaidh uile rim faighinn sa Bheurla.
- 2.2.2 – SNI gus dèanamh cinnteach gum bi Buill ag ath-sgrùdadh agus ag aontachadh atharraichean sam bith ann an co-dhùnaidhean aig coinneamhan.

## Minutes of the meeting of: Audit & Assurance Committee Thursday 27/08/2020 at 09.30

Online via MS Teams and conducted in English due to external attendees

### Board Members Present:

Stewart MacLeod (Chair) [StML]  
Allan Campbell [AC]  
Jennifer Gilmour [JG]  
Johan Smith [JS] – Item 4

### In attendance:

Shona MacLennan, Ceannard/Accountable Officer [SML]  
Alex Graham, Head of Finance [AG]  
Scott McCready, Wylie Bisset [SMC]  
Conor Healy, Deloitte [CH]  
Pat Kenny, Deloitte [PK] – Items 9 & 10  
Carol Johnson, Recording the Minutes [CJ]  
Orla MacDonald [OMD]

## OPENING ITEMS

### Welcome & Apologies

The Chair welcomed everyone to the meeting.

### Declarations of Interest

AC: An Comunn Gàidhealach - Item 9

### AOCB

None.

## MINUTES

The Minutes of the Meeting held on 07/05/2020 were **APPROVED**.

### Action Log

SML gave an update on progress with actions from the previous meeting, and apologised for not reporting back to the committee that the organisation had been advised not to carry out action 3.1, as recommended by Members, requesting further instruction.

Members agreed that any completed actions may be removed from the listing.

### Decision:

Members **NOTED** the action log reports, with an amendment to completion date for 7.1 to July 2020.

### Action:

- If meetings are to be conducted in English, officers to ensure that all cover papers to be available in English.
- SML to ensure Members review and approve any changes to decisions made at meetings.

## SEISEAN FOSGAILTE bho 09.50

Chuir an Cathraiche fàilte air daoine a bha a' gabhail pàirt sa choinneamh agus air an fheadhainn a bha a' coimhead air-loidhne. Chaidh a' choinneamh a chumail sa Bheurla gus am faigh a h-uile duine air pàirt a ghabhail gu furasta leis a' chuingealachadh ann an eadar-theangachadh an-dràsta.

### 3.0 IN-SGRÙDADH

#### 3.1 Clàr Molaidhean In-sgrùdaidh

Thug AG seachad fiosrachadh às ùr mun adhartas le bhith a' sganadh sgrìobhainnean, agus chaidh am Poileasaidh Siubhail is Chosgaisean aontachadh leis a' Chomataidh Poileasaidh is Ghoireasan air 24/08/2020.

Shaoil na Buill nach robh na h-ùrachaidhean mu nithean a bha fadalach math gu leòr agus mhol iad planaichean agus clàran-ama mionaideach airson dèiligeadh riutha mar chùis èiginn. Chomharraich oifigearan goireasan luchd-obrach mar an cuingealachadh air adhartas.

#### Co-dhùnadh:

Thug Buill **FA-NEAR** gum biodh an clàr air ùrachadh agus air ath-chuairteachadh airson beachdachadh tro post-d le AG (Clàr-ama: dà sheachdain)

#### Gnìomh:

AG gus an clàr Molaidhean In-sgrùdaidh ùrachadh agus ath-chuairteachadh gu Buill airson beachdachadh.

#### 3.2 Atharrachadh air moladh In-sgrùdaidh

Chaidh innse do na Buill gun deach co-chomhairle a chumail le Wylie Bisset agus gun do dh'aontaich iad gum biodh aithisg ionmhas na bu shìmplidh a' sàsachadh a' mholaidh aca.

#### Co-dhùnadh:

**GHABH** na buill ris an atharrachadh air molaidhean an In-sgrùdaidh.

#### Gnìomh:

Tha aig an Sgioba-stiùiridh ri dhèanamh cinnteach gu bheil fiosrachadh iomchaidh mu bhuidhean ann am pàipearan aghaidh.

### 4.0 AITHISG BHLIADHNAIL NA COMATAIDH SGRÙDAIDH IS DEARBHACHD *(Thànaig JNG a-steach)* Aithisg Bhliadhnail na Comataidh Sgrùdaidh is Dearbhachd

Chuir an Cathraiche fàilte air JNG a bha na cathraiche roimhe, chun na coinneimh. Mhol buill ath-sgrìobhadh a dhèanamh air Nì 14, is an tiotal-obrach aig CH ùrachadh. Thug JNG taing don luchd-sgrùdaidh bhon taobh a-muigh is do dh'in-sgrùdadh airson na taic is na comhairle a thug iad dhi tron ùine aice mar cathraiche. Thug StML taing do JNG airson na h-obrach aice.

## OPEN SESSION from 09.50

Chair welcomed participants in the meeting and those viewing online. The meeting was held in English so that all could participate easily with the restriction in translation availability.

### INTERNAL AUDIT

#### Internal Audit Recommendations Table

AG gave an update on the progress with scanning of documentation being scheduled, and the Travel and Subsistence Policy having been approved by the Policy and Resource Committee on 24/08/2020.

Members found the updates on overdue items insufficient and recommended detailed plans and timescales for these be addressed as a matter of urgency. Staffing resource was identified by officers as the constraint on progress.

#### Decision:

Members **NOTED** that the table would be updated and recirculated for consideration by email by AG. (Timescale two weeks)

#### Action:

AG to update the Internal Audit Recommendations table and recirculate to Members for consideration.

#### Amendment to Internal Audit recommendation

Members were advised that Wylie Bisset had been consulted and concurred that a simplified finance report would satisfy their recommendation.

#### Decision:

Members **APPROVED** the amendment to the Internal Audit recommendations

#### Action:

Leadership team to ensure that cover papers contain appropriate information on impacts.

### ANNUAL REPORT OF THE AUDIT AND ASSURANCE COMMITTEE *(JS joined)* Audit & Assurance Committee Annual Report

Chair welcomed JS, the previous Chair of the Committee, to the meeting. Members recommended re-wording Item 14, and CH's job title to be amended. JS thanked both external and internal audit for their support and advice during her period as Chair. StML thanked JS for her contribution.

Co-dhùnadh:

**GHABH** na buill ris an aithisg le atharraichean a chaidh a mholadh, is thèid a cur air adhart chun a' Bhùird-stiùiridh shlàn airson beachdachadh a-nis.

Gnìomh:

Atharraichidh SNI aithisg bhliadhnail CSD mar a chaidh a chomhairleachadh, agus an uair sin thèid a cur air adhart chun a' Bhùird-stiùiridh shlàn.

Decision:

Members **APPROVED** the report with suggested amendments which may now be submitted to the full Board for consideration.

Action:

SML to amend para 14 of the AAC annual report as advised, then submit to full Board.

## 5.0 BUIDHEANN-STIÙIRIDH A' PHLANA LEASACHAIDH (BSPL)

Thug JNG seachad am fiosrachadh às ùire air adhartas leis a' Phlana Leasachaidh, leis an dreachd a chaidh a thaisbeanadh air ùrachadh bhon choinneimh air 06/08/2020 agus air aontachadh às dèidh dhi a bhith air a cuairteachadh gu buill a' BhSPL. Thèid Plana Leasachaidh ùr a sgrìobhadh airson na bliadhna a tha romhainn. Bidh seo nas ro-innleachdail na plana na bliadhna an-uiridh agus bheir e a-steach gnìomhan a tha fhathast rin cur an gnìomh cho math ri nithean ùra a bharrachd bho ISA 260 na bliadhna-sa agus gnìomhan bho sgrùdadh an luchd-obrach.

Chaidh deasbad a chumail a thaobh a bhith a' fastadh eòlas bhon taobh a-muigh air Stiùireadh Atharrachadh. Dh'aontaich buill le moladh bhon luchd-sgrùdaidh air an taobh a-muigh gum bu chòir am pròiseas gu atharrachadh a stiùireadh a bhith air a stiùireadh le eòlaiche air stiùireadh atharrachadh bhon taobh a-muigh. Dhaingnich SNI gu bheil i a' sireadh dhaoine le eòlas iomchaidh.

Co-dhùnadh:

Thug Buill **FA-NEAR** don aithris air adhartas agus thug an Cathraiche taing do JG agus don luchd-obrach a bha an sàs ann an ùrachadh a' chlàir agus a bhith a' cur an gnìomh molaidhean.

Gnìomh:

SNI gus slighe air adhart a mholadh a thaobh a bhith a' fastadh eòlaiche air Stiùireadh Atharrachadh aig an ath choinneimh den Bhòrd-stiùiridh san t-Sultain.

## IMPROVEMENT PLAN STEERING GROUP (IPSG)

JG gave an update on the progress with the Improvement Plan, with the version presented having been updated since the meeting on 06/08/2020 and agreed by circulation to IPSG members. A new Improvement Plan for the coming year will be written. This will be more strategic than last year's and will incorporate any outstanding actions as well as new additions from this year's ISA 260 and actions from the staff survey.

Discussion took place regarding the appointment of external expertise in Change Management. Members agreed with the recommendation of the external auditors that the change management process should be led by an external change management expert. SML confirmed that she is pursuing appropriate expertise.

Decision:

Members **NOTED** the update on progress and Chair thanked JG and the staff involved in updating the document and implementing recommendations.

Action:

SML to present a proposed way forward on the appointment of a Change Management expert to the next full Board meeting in September.

## 6.0 RIAGHLADH MHÌ-CHINNTEAN

### 6.1 Clàr Mhì-Chinntean Ro-innleachdail

Bheachdaich buill air a' Chlàr Mhì-chinntean, agus air na feartan a dh'fheumar sgrùdadh, leithid:

- dàil fad bliadhna air a' Chunntais-sluaigh Nàiseanta
- fàs anns na h-àireamhan de dhaoine a tha a' clàradh gus sgilean Gàidhlig ionnsachadh no adhartachadh air-loidhne
- gluasad sgilean eadar-ghinealach
- luach na Gàidhlig do dh' eaconamaidh na h-Alba

Thug SNI fa-near atharrachadh air sgòradh. Chaidh aontachadh gum bu chòir atharrachaidhean sam bith air a' chlàr a bhith ann an dearg agus gum bu chòir sùil a thoirt air colbh gluasad nan cunnartan a chionn 's gun robh cuid de na saighdean ceàrr.

## RISK MANAGEMENT

### Strategic Risk Register

Members discussed the Risk Register, and factors which require monitoring, such as:

- delay of the National Census by one year
- growth in numbers of people registering to learn or improve Gaelic skills online
- transfer of inter-generational skills
- the value of Gaelic to Scotland's economy

An amendment to scoring was noted by SML. It was agreed that any changes to the register should be in red, and that the Risk movement column was to be checked as some arrows were incorrect.

An cànan a' fàs poilitigeach – chaidh a ràdh gur dòcha gun tèid an cunnart seo am meud eadar seo agus taghadh na h-ath bhliadhna agus gum bu chòir dèiligeadh ris a' chunnart seo le barrachd conaltraidh le luchd-poilitigs, tagraichean agus pàrtaidhean poilitigeach.

Co-dhùnadh:

**GHABH** na Buill ris an fhiosrachadh air an clàr, le ùmhlachd do na h-atharrachaidhean a chaidh a mholadh.

Gnìomh:

Clàr nam Mì-chinntean Ro-innleachdail gu bhith air ùrachadh.

Politicisation of the language – there was a suggestion that this risk will increase in the run up to next year's election and that this risk should be treated by increased engagement with politicians, candidates and political parties.

Decision:

Members **APPROVED** the register, subject to the suggested amendments.

Action:

Strategic Risk register to be updated.

## 7.0 RIAGHLADH

### 7.1 Leasachaidhean aig a' Chomataidh

Chuir Buill fàilte air na molaidhean sa phàipear, a bha iad a faireachdainn a bha ciallach agus iomchaidh.

Co-dhùnadh:

**GHABH** Buill ris a' phàipear mar a chaidh a thaisbeanadh.

Gnìomh:

Tha aig SNI ri dhèanamh cinnteach gu bheil gearr-chunntasan bho choinneamhan comataidh air an cur anns an àite airson fiosrachadh dhan Bhòrd le Seirbheisean Corporra, cho luath 's a thèid an dearbhadh leis a' Chathraiche.

## GOVERNANCE

### Committee Development

Members welcomed the paper recommendations, which they considered were sensible and appropriate.

Decision:

Members **APPROVED** the paper as presented.

Action:

SML to ensure that draft committee meeting minutes are to be placed on the shared area for Board information by Corporate Services, as soon as they are verified by the Chair.

### 7.2 Plana-obrach Comataidh Sgrùdaidh is Dearbhachd

Chaidh beachdachadh air a' phlana-obrach agus thèid atharrachadh gus a bhith a' toirt a-steach leasachadh comataidh agus am plana sgrùdaidh bhon taobh a-muigh (aon uair 's gu bheil seo air aontachadh).

Co-dhùnadh:

**GHABH** Buill ris a' phlana obrach le atharrachaidhean a chaidh a mholadh.

Gnìomh:

Atharraichidh SNI am plana-obrach airson CSD gus a bhith a' toirt a-steach ath-sgrùdadh air leasachadh comataidh agus plana sgrùdaidh taobh a-muigh.

### Audit & Assurance Committee Work Plan

The work plan was discussed and will be amended to include committee development and the external audit plan (once this is agreed).

Decision:

Members **APPROVED** the Work Plan with suggested amendments.

Action:

SML will amend the AAC workplan to include review of committee development and external audit plan.

## 8.0 GISBE

Leis nach robh gnothaichean a bharrachd ri dheasbad, thug an Cathraiche taing dha na h-uile a bha an làthair airson na chuir iad ris a' choinneimh, agus dhaibhsan a thàinig a-steach air-loidhne airson an ùidh.

Dhùin an cathraiche seisean fosgailte na coinneimh.

## AOCB

As there were no additional items of business to discuss Chair thanked all present for their contribution, and to those who had joined online for their interest.

Chair closed the open session of the meeting.

## CEANN-LATHA NA H-ATH COINNEIMH

12/11/2020 09.30-12.30

## DATE OF NEXT MEETING

12/11/2020 09.30-12.30

## SEISEAN DÙINTE

## CLOSED SESSION

### 9.0 SGRÙDADH BHON TAOBH A-MUIGH *(Thànaig PK a-steach)* Aithisg ISA 260 don Chomataidh Sgrùdaidh is Dearbhachd air Sgrùdadh 2019/20

Chuir an Cathraiche fàilte air PK bho Deloitte chun na coinneimh, agus thug e taing dha agus don sgioba airson na h-obrach mionaidich a chaidh a dhèanamh air an sgrùdadh, agus an dearbhadh a chaidh a thoirt seachad san aithisg mhionaideach.

Thug PK a-steach an aithisg air an sgrùdadh, a chaidh a chrìochnachadh gu h-iomlan a dh'aindeoin bacadh COVID-19, a' toirt seachad sgrùdadh 'glan' le beachd sgrùdaidh gun atharrachadh. Thug CH an uair sin geàrr-chunntas nas mionaidiche seachad, a' soilleireachadh raointean far an robh leasachadh air a bhith ann agus far an robh molaidhean a bharrachd airson leasachadh. Bha iad sin a' toirt a-steach eòlas bhon taobh a-muigh airson stiùireadh atharrachadh don bhuidhinn gu h-iomlan, agus a' cruthachadh cheanglaichean nas dlùithe eadar am Plana Ionmhais Teirm Meadhanach a chaidh a mholadh agus am Plana Corporra, gus atharrachadh a thoirt gu buil agus gus cuideachadh le bhith a' buileachadh mholaidhean san sgrùdadh nas fharsainghe.

Bha Buill air am brosnachadh gu bheil an sgrùdadh air sealltainn gu bheil Bòrd na Gàidhlig ann an suidheachadh nas fheàrr na bha e aig an aon àm an-uiridh. B' e na raointean a chaidh a chomharrachadh airson aire a bharrachd na pròiseasan airson beachdachadh air tagraidhean airson obair fo chùmhnannt, a dh'fheumas sgrùdadh dlùth gus dèanamh cinnteach gu bheilear a' cumail ri poileasaidh. Thug SNI iomradh air leasan a chaidh ionnsachadh agus an obair a th' ann an-dràsta gus dèanamh cinnteach gu bheil siostaman nas làidire air an stèidheachadh. Feumar measadh agus aithris a dhèanamh air trèanadh tron bhliadhna cuideachd gus cuideachadh le bhith a' tomhas luach an airgid airson iomairtean agus tachartasan. Thèid fios a bharrachd bho aithisg Clèirich-urrais nam Peinseanan a chur ris cho luath 's a gheibhear i.

Bidh am Plana Leasachaidh a-nis air ath-sgrìobhadh ann an cruth nas cuimsichte agus bidh Deloitte an sàs sa phròiseas seo. Thathas an dùil gun neartaich an cruth ùr sgrùdadh agus sgrùdadh adhartais. Chaidh a mholadh gum biodh ro-innleachd agus plana stiùireadh atharrachaidh a' dol thairis air a' Phlana Leasachaidh agus gum biodh ceanglaichean nas làidire aice ri bhith a' cumail sùil air na Planaichean Obrachaidh is Corporra. Chaidh a mholadh gum biodh seo ann an ùine a' cur amasan gnìomhachais bhon dà chuid còmhla agus a' cruthachadh slighean gnìomhachais soilleir gu amasan buileachaidh. Thug na buill fa-near gum bu chòir raointean-ama reusanta a chur air beulaibh ghnìomhan, a' toirt aire do ghoireas luchd-obrach airson na h-obrach a tha an sàs ann am buileachadh.

### EXTERNAL AUDIT *(PK joined)* ISA 260 report for the Audit and Assurance Committee on the 2019/20 Audit

Chair welcomed PK from Deloitte to the meeting and thanked him and the team for the thorough work done on the audit, and the assurance given in the detailed report.

PK introduced the report on the audit, which was completed comprehensively despite the restrictions of COVID-19, giving a 'clean' audit with an unmodified audit opinion. CH then gave a more detailed briefing, highlighting areas where there had been improvement and where there were further recommendations for development. These included external expertise for change management for the organisation as a whole, and creating closer links between the proposed Medium Term Financial Plan and the Corporate Plan, to effect change and assist with implementation of recommendations in the wider scope audit.

Members were encouraged that the audit has shown Bòrd na Gàidhlig to be in a better position than at the same time last year. Areas noted for additional attention were the processes for considering bids for contracted-out work, which requires close monitoring to ensure compliance with policy. SML referenced lessons learned and the current work to ensure that more robust systems are embedded. Training throughout the year also needs to be evaluated and reported on to assist with measuring value for money for initiatives and events. Further information from the Pension Actuaries report will be included as soon as it is received.

The Improvement Plan will now be re-written in a more focused format and Deloitte will be involved in this process. It is envisaged that the new format will strengthen scrutiny and the monitoring of progress. It was recommended that a change management strategy and plan would overarch the Improvement Plan and have stronger ties to monitoring of the Operational and Corporate Plans. It was suggested that this would in time combine business objectives from both and create clear business pathways to implementation goals. Members noted that realistic timescales should be applied to tasks, taking staffing resource into consideration for the work involved in implementation.

Co-dhùnadh:

**GHABH** Buill ris an aithisg ISA 260 mar a chaidh a thaisbeanadh, leis atharrachaidhean beaga air briathrachas.

Gnìomhan:

- SNI gus co-dhùnaidhean na h-aithisg a thoirt a-steach don dreachd ùr den Phlana Leasachaidh, còmhla ri molaidhean sam bith ag èirigh bho cho-dhùnaidhean suirbhìdh an luchd-obrach.
- SNI agus AG gus dèanamh cinnteach gun leanar ris a h-uile pròiseas solarachaidh nuair a thathar a' beachdachadh air tagraidhean.

Decision:

Members **APPROVED** the ISA 260 report as presented with some slight amendments to wording.

Actions:

- SML to arrange the incorporation of the findings from the report into the new version of the Improvement Plan, along with any recommendations arising from the staff survey findings.
- SML and AG to ensure that all procurement processes are adhered to when considering bids.

**10.0 AITHISG IS CUNNTASAN BHLIADHNAIL 2019-20**

**10.1 Dreachd den Aithisg Bhliadhnail is Cunntasan gu 31/03/2020**

Dh'innis AG do Bhuill nach robh cùis sam bith eile ris am feumar dèiligeadh, ach a-mhàin fèicheanasan peinnsein air an deach iomradh a thoirt san nì mu dheireadh sa chlàr. Chomhairlich CH atharrachadh gus sealltainn gu bheil Deloitte air adhartas mòr a chlàradh leis a' Phlana Leasachaidh, a thèid ath-sgrùdadh a-rithist an ath-bhliadhna.

Co-dhùnadh:

**GHABH** Buill ris an dreachd den Aithisg Bhliadhnail agus Cunntasan 2019/20 leis an atharrachadh a chaidh ainmeachadh. Thèid iad sin air adhart a-nis chun a' Bhùird-stiùiridh san t-Sultain airson aonta deireannach.

**ANNUAL REPORT & ACCOUNTS 2019-20**

**Draft Annual Report and Accounts to 31/03/2020**

AG informed Members that there were no matters outstanding, other than the pension liability referred to in the previous item. CH advised an amendment to reflect that Deloitte have recorded significant progress with the Improvement Plan, which will be reviewed again next year.

Decision:

Members **APPROVED** the draft Report and Accounts 2019/20 with the noted amendment. These will now progress to the Board in September for final approval.

**10.2 Litir Dhearbhaidh**

Chaidh beachdachadh air a' phròiseas choitcheann airson cunntasan a chur a-steach.

Co-dhùnadh:

Thug Buill **FA-NEAR** don litir dearbhaidh.

**Letter of Representation**

Discussion on the general process for submission of accounts took place.

Decision:

Members **NOTED** the letter of representation.

**11.0** Thug an Cathraiche taing don a h-uile duine airson na chuir iad ris a' choinneimh agus thug e a' choinneamh gu crìch aig 12.50.

Thug e cuireadh do riochdairean bho sgrùdadh taobh a-staigh agus in-sgrùdadh fuireach airson coinneamh ghoirid leis na Buill.

Chair thanked everyone for their contribution and brought the meeting to a close at 12.50.

He invited representatives from both internal and external audit to remain for a short meeting with Members.

**Coinneamh dhùinte le luchd-sgrùdaidh/in-sgrùdaidh**

**Closed meeting with internal/external auditors**

Ceann-là na coinneimh	27/08/2020
Dearbhte leis a' Cheannard	31/08/2020
Dearbhte le Cathraiche na Comataidh	03/09/2020
Dearbhadh ET	07/09/2020
Dearbhte le Buill CSD air fad (air falbh 07/09)	10/09/2020
Dearbhadh air co-ionannachd eadar a' Ghàidhlig is a' Bheurla san dreach dheireannach	AMC