BÒRD NA GÀIDHLIG

Coinneamh den Chomataidh Sgrùdaidh is Dearbhachd

Audit and Assurance Committee

Air loidhne – MS Teams
Diciadain 26/05/2021 10.10 – 12.30
CLÀR-GNOTHAICH

Online – MS Teams
Wednesday 26/05/2021 10.10 – 12.30
AGENDA

	SEISEAN DÙINTE	**CLOSED SESSION**	**09.30-10.10**
	SEISEAN FOSGAILTE	**OPEN SESSION**	**10.10-12.30**
	Fàilte & Leisgeulan	Welcome & Apologies	
	A' Nochdadh Chom-pàirtean	Declaration of Interests	
3.0	**IN-SGRÙDADH**	**INTERNAL AUDIT**	
3.1	**RI AONTACHADH** In-Sgrùdadh: Aithisgean Ràitheil PT1. Lèirmheas Iar-sgrùdaidh (Molaidhean IS) PT2. Iar-sgrùdadh air a' Phlana Leasachaidh *Scott McCready, Wylie & Bisset, Internal Auditors*	**FOR DECISION** Internal Audit: Quarterly Reports PT1. Follow Up Review (IA Recommendations) PT2. Improvement Plan Follow Up *Scott McCready, Wylie & Bisset, Internal Auditors*	d. 3
3.2	**RI AONTACHADH** Aithisg In-sgrùdaidh Bhliadhnail *Scott McCready, Wylie & Bisset, Internal Auditors*	**FOR DECISION** Internal Audit Annual Report *Scott McCready, Wylie & Bisset, Internal Auditors*	d. 81
3.3	**RI AONTACHADH** In-sgrùdadh: Plana 21/22 PT1. Plana In-sgrùdaidh 21/22 *Scott McCready, Wylie & Bisset, Luchd In-sgrùdaidh*	**FOR DECISION** Internal Audit Plan 21/22 PT1. Internal Audit Plan 21/22 *Scott McCready, Wylie & Bisset, Internal Auditors*	d. 93
3.4	**RI AONTACHADH** Inbhe Molaidhean In-sgrùdaidh *Mairianne Stiùbhart, Ceann an Ionmhas is Cùisean Corpora*	**FOR DECISION** Status of Internal Audit Recommendations *Mairianne Stewart, Head of Finance & Corporate Affairs*	d. 106
4.0	**BUIDHEANN-STIÙIRIDH A' PHLANA LEASACHAIDH**	**IMPROVEMENT PLAN STEERING GROUP**	
4.1	**RI DHEASBAD** Buidheann-stiùiridh a' Phlana Leasachaidh PT1. Am Plana Leasachaidh *Jennifer Gilmour, Cathraiche Buidheann-stiùiridh a' Phlana Leasachaidh*	**FOR DISCUSSION** Improvement Plan Steering Group PT1. Improvement Plan *Jennifer Gilmour, Chair of the Improvement Plan Steering Group*	d. 115
4.2	**RI AONTACHADH** Ag Àbhaisteachadh Leasachadh *Mairianne Stiùbhart, Ceann an Ionmhas is Chùisean Corpora*	**FOR DECISION** Embedding Improvement *Mairianne Stewart, Head of Finance & Corporate Affairs*	d. 135
	STAD	**BREAK**	
5.0	**RIANACHD MHÌ-CHÌNNTEAN**	**RISK MANAGEMENT**	
5.1	**RI AONTACHADH** Ro-innleachd Rianachd Mhì-chinntean *Shona NicIllinnein, Ceannard*	**FOR DECISION** Risk Management Strategy *Shona MacLennan, Ceannard*	d. 139
5.2	**RI DHEASBAD** Rianachd Mhì-chinntean PT1. Clàr Mhì-chInntean Ro-innleachdail *Shona NicIllinnein, Ceannard*	**FOR DISCUSSION** Risk Management PT1. Strategic Risk Register *Shona MacLennan, Ceannard*	d. 146
6.0	**RIAGHLADH**	**GOVERNANCE**	
6.1	**RI AONTACHADH** Bun-riaghailtean is Ballrachd na Comataidh *Shona NicIllinnein, Ceannard*	**FOR DECISION** Committee Terms of Reference and Membership *Shona NicIllinnein, Ceannard*	d. 153

6.2	**RI AONTACHADH** Èifeachdas na Comataidh PT1 Aithisg Èifeachdas na Comataidh 2020/21 PT2 Plana Leasachaidh na Comataidh 2020/21 *Mairianne Stiùbhart, Ceann an Ionmhas is Chùisean Corporra*	**FOR DECISION** Committee Effectiveness review PT1 Committee Effectiveness Report 2020/21 PT2 Committee Development Plan 2020/21 *Mairianne Stewart, Head of Finance & Corporate Affairs*	d. 160
6.3	**RI AONTACHADH** Aithisg Bhliadhnail na Comataidh Sgrùdaidh is Dearbhachd *Stiubhart MacLeòid, Cathraiche*	**FOR DECISION** Audit & Assurance Committee Annual Report *Stewart MacLeod, Chair*	d. 168
6.4	**RI AONTACHADH** Plana Leantainneachd Gnìomhachais PT1 Plana Leantainneachd Gnìomhachais *Louise Nicilleathain, Manaidsear Ghnìomhan*	**FOR DECISION** Business Continuity Plan PT1 Business Continuity Plan *Louise Maclean, Operations Manager*	d. 175
6.5	**RI AONTACHADH** Plana-obrach na Comataidh Sgrùdaidh is Dearbhachd 21/22 *Shona NicIllinnein, Ceannard*	**FOR DECISION** Audit & Assurance Committee Workplan 21/22 *Shona MacLennan, Ceannard*	d. 207
7.0	**GISBE**	**AOCB**	
	Ceann-latha na h-ath choinneimh: 08/09/2021 09.30-12.30 **Coinneamh dhùinte le luchd-sgrùdaidh/in-sgrùdaidh ma bhios i a dhith** *Lèirmheas den choinneimh às dèidh làimh*	Date for the next meeting: 08/09/2021 09.30 – 12.30 **Closed meeting with internal/external auditors if required.** *Post-meeting Review of meeting*	

Pàipearan Fiosrachaidh

- Tha pàipearan '*Airson Fiosrachadh'* airson a bhi a toirt-fa-near dhiubh agus chan eil ùine deasbad no còmhradh air an cur mun coinneamh sa chlàr gnothaich.
- Far am bheil cothrom ann deasbad is còmhradh a chumail air pàipearan '*Airson Fiosrachadh'*, bidh na pàipearan sin air an comharrachadh le rionnag * air a chlàr gnothaich.
- Bidh cothrom aig Buill deasbad iarraidh air pàipearan '*Airson Fiosrachadh'* air nach eil rionnag * le bhi a' leigeil fios don Cathraiche na Comataidh co-dhiùlatha ron choinneimh.
- Far am bheil ceistean aig Buill co-cheangailte ri leithid clàr-ghnìomhan, poileasaidhean, planaichean neo cùisean ionmhais a th' anns na pàipearan, thathar gam brosnachadh gus na ceistean sin a chur air post-d gu oifis@gaidhlig.scot co-dhiù dà latha obrach ron choinneamh. Cuiridh an sgioba rianachd a cheist sin air adhart chun oifigear iomchaidh airson am freagairt, agus airson a bhi cothromach thèid am freagairt a' sgaoileadh air na Buill gu lèir airson gum bidh an aon thuigse an uairsin aig a h-uile neach.

For Information Papers

- 'For Information' papers are for noting and time for debate or discussion is not allocated in the agenda.
- Where there is an opportunity to debate and discuss 'For Information' papers, these papers will be marked with an asterisk * on the agenda.
- Members will have the opportunity to request a discussion on unstarred 'For Information' papers * by notifying the Chair of the Committee at least one day in advance of the meeting.
- Where Members have questions related to items such as agendas, policies, plans or financial matters contained in the papers, they are encouraged to email these questions to oifis@gaidhlig.scot at least two working days in advance of the meeting. The administrative team will forward that question to the appropriate officer for an answer, and in the interests of fairness, the answer will be circulated to all Members so that everyone has the same understanding

For	Audit & Assurance Committee
Date of Meeting	26/05/2021
Location:	Online
Item on Agenda	3.1

Title	Internal Audit Reports
Request	For Decision
Spokesperson	Mairianne Stewart, Head of Finance and Corporate Affairs (Interim) Shona NicIllinnein, Ceannard

Governance route for the report	**Date**	**Type of Treatment**
-	-	-

Appendices	Eàrr-ràdh A – Internal Audit Reports PT1 – Follow Up Review (IA Recommendations) PT2 – Improvement Plan Follow Up

1.0	**Adhbhar/Reason**
1.1	The paper presents the internal audit reports produced by Wylie & Bisset following the work undertaken in March 2021.

Areas Covered	Rating
Follow Up Review (IA Recommendations)	Strong
Improvement Plan Follow Up	Strong

The paper is in English due to the appendices being in English. They have been prepared by the Internal Auditors.

2.0	**Cùl-fhiosrachadh/Background**
2.1	This is the final set of reports relating to the Internal Audits undertaken in 2020-21 to come to the Audit and Assurance Committee.

3.0	**Prìomh Aithris/Fiosrachadh / Main points**
3.1	A summary of new recommendations, good practice and observations is given below.

New Recommendations	High	Medium	Low	Total
Follow Up Review (IA Recommendations)	0	0	0	0
Improvement Plan Follow Up	0	0	0	0

Note, no new recommendations were raised. The recommendations referred to in the Follow Up Review audit report reflect the current status of existing open recommendations, and therefore not included in the table above.

Good Practice	No of Areas
Improvement Plan Follow Up	12

Observations	No of Areas
Improvement Plan Follow Up	1

4.0	**Moladh /Recommendation**
4.1	The Committee is requested to: - Approve the reports presented.
5.0	**Prìomh Bhuaidhean Ro-innleachdach**
5.1	**Buaidhean air Ionmhas/Impact on Finance**
	Internal audit fees are included in the budget.
5.2	**Buaidhean air Luchd-obrach/Impact on Staff**
	Given there are no additional recommendations, there is no further impact to staff.
5.3	**Buaidhean air Trèanadh/ Impact on Training**
	There are no recommendations within the reports which relate to further training and development.
5.4	**Ceanglaichean ri Amasan Ro-innleachadh agus Corporra/Links to Strategic and Corporate Aims**
	Corporate Plan Aim: 4 That Bòrd na Gàidhlig will continue to improve how it works.
5.5	**Ceanglaichean ri Frèam-obrach Coileanaidh Nàiseanta/ Links to the National Performance Framework**

OUR PURPOSE		OUR VALUES	
To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth		We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way	
NATIONAL OUTCOMES			
Human Rights	☐	Children & Young People	☐
Culture	☐	Communities	☐
Environment	☐	Poverty	☐
Health	☐	International	☐
Learning	☐	Economy	☐
Successful innovative businesses	☒		

5.6	**Buaidhean air Cliù/Impacts on Reputation**
	It is important the BnG continues to demonstrate improvement and these internal audit reports contribute to this.
5.7	**Buaidhean air Slàinte is Sàbhailteachd/Impacts on Health and Safety**
	n/a
5.8	**Buaidhean Laghail/Legal Impacts**
	n/a
5.9	**Buaidhean air Co-ionannas/Impacts on Equality**
	n/a
5.10	**Buaidhean air Àireannachd/Impacts on Environment**
	n/a

Wylie⁺Bisset

Chartered Accountants, Business & Tax Advisers

Bòrd na Gàidhlig

Internal Audit 2020/21

Follow Up Review

March 2021

Overall Conclusion
Strong

www.wyliebisset.com

TABLE OF CONTENTS

The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

This report has been prepared solely for Bòrd na Gàidhlig's individual use and should not be quoted in whole or in part without prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any third party.

We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.

1 EXECUTIVE SUMMARY

Purpose of Review

The purpose of this review was to assess whether the Organisation has appropriately implemented the internal audit recommendations made in 2019/20 and earlier years. Our review considered whether any issues are outstanding beyond the agreed implementation deadline.

Our review considered all outstanding recommendations to provide the Board, via the Audit & Assurance Committee, with independent assurance that we are satisfied that these recommendations have been fully implemented by the Organisation and can therefore be removed from the audit action plan.

This assignment formed part of the agreed 2020/21 Annual Internal Audit Plan for the Organisation.

Scope of Review

Our objective for this review was to ensure:

➤	The Organisation has appropriately implemented any outstanding internal audit recommendations made in prior years.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Conclusion

Overall Conclusion: Strong
We can conclude that the Organisation has endeavoured to implement recommendations as far as possible. This is highlighted further as 20 of the 25 recommendations from 2019/20 and earlier years have been fully implemented. A further 5 have been partially implemented including 1 high grade recommendation.

Summary of Recommendations

Grading of Recommendations	High	Medium	Low	Total
Appendix A –Partially Implemented Recommendations	1	2	2	5
Appendix B – Fully Implemented Recommendations	2	7	11	20

1 EXECUTIVE SUMMARY

Implementation of Recommendations

Summary of Implementation			
Audit Area	**Total**	**Partially Implemented**	**Fully Implemented**
Finance Governance (October 2019)	2	-	2
Financial Controls (October 2019)	3	-	3
Corporate Governance (January 2020)	3	-	3
Information Security and Management (January 2020)	3	2	1
Employee Performance Management (March 2020)	4	-	4
Follow Up (January 2020)	10	3	7
Total	**25**	**5**	**20**
Percentage Total	**100%**	**20%**	**80%**

2   AUDIT ARRANGEMENTS

The table below details the dates of our fieldwork and the reporting of the audit area under review.

Audit Stage	Date
Fieldwork start	8 March 2021
Closing meeting	12 March 2021
Draft report issued	26 March 2021
Receipt of management responses	27 April 2021
Final report issued	28 April 2021
Audit & Assurance Committee	26 May 2021
No of audit days	2 days

2 AUDIT ARRANGEMENTS

We detail below our staff who undertook the review together with the Organisation staff we spoke to during our review.

Wylie & Bisset LLP			
Partner	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
Manager	Scott McCready	Internal Audit Manager	scott.mccready@wyliebisset.com
Auditor	Siobhan Archibald	Internal Auditor	siobhan.archibald@wyliebisset.com

Bòrd na Gàidhlig			
Key Contact	Mairianne Stewart	Head of Finance & Corporate Affairs	ionmhas@gaidhlig.scot

Wylie & Bisset appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.

Appendix A

Partially Implemented
Recommendations

A   DETAILED RECOMMENDATIONS

Partially Implemented Recommendations

Workload Management Records, Follow up 2019/20- Public Bodies Language Plans, January 2020

Original Finding
Plan workload is currently recorded by means of a single large Excel worksheet, consisting of 6 worksheets holding large amounts of data about plans, contacts, dates, progress levels etc. It covers work done on plans over 3 rounds since about 2007. This mechanism for tracking workload is not appropriate for the scale and level of activity within the language plans operation, and as an open spreadsheet with access by several persons there is a risk of inadvertent error. Bodies covered by the GLP process cannot be given access to information appropriate for them.

Original Recommendation
A Plans Portal is at present under preparation which will as a store of information and data on the GLPs for the BnG staff who are working in the area and also for management, and also hold information to which access can be provided to the public bodies concerned. As well as securely storing information it would also facilitate reporting. It is recommended that this Portal be progressed as a matter of urgency.

Finding from 2019/20 Follow Up
The Organisation are currently updating and redeveloping the Gaelic Language Portal on the website. The Organisation has appointed a new Communications Officer from 06/01/2020 and a graduate placement will also be appointed to redevelop the Organisation's website during 2021. This time frame was approved by the Board at the meeting on 11 December 2019.

Recommendation from 2019/20 Follow Up
We recommend that the Organisation ensure that the Plans Portal is updated in line with the original recommendation.

Please refer to the following page for the 2020/21 Finding and Recommendation.

A   DETAILED RECOMMENDATIONS

Partially Implemented Recommendations

Workload Management Records, Follow up 2019/20- Public Bodies Language Plans, January 2020			
Ref	**Finding from our 2020/21 Follow Up**	**Grade**	**Recommendation**
1	The Organisation's Communications Team are working on the process of updating the website specifically regarding Gaelic Language Plans. This is due to be completed by 31 March 2021. The Gaelic Language Plans Team has collated documents into one of three categories Approved Plans; Information for the Public and Information for Professional Users.	**High**	We recommend that the Organisation continue with the planned implementation of the website.

Management Response	**Responsibility and Implementation Date**
The public information relating to the Gaelic Language Plans was made available as part of the launch of our revised website on 23 March 2021. This recommendation is now complete.	*Responsible Officer: Director of Language Planning & Community Developments* *Implementation Date: Complete*

A   DETAILED RECOMMENDATIONS

Partially Implemented Recommendations

Contracting and purchasing – use of electronic and digital signatures, Follow-up 2019/20- Contracted services & General Procurement, January 2020

Finding from 2018/19 Follow Up

Bord na Gaidhlig now uses much less traditional paper documentation and is moving towards a position where (over time) documentation will be entirely electronic and stored in that format using Sharepoint. This will require secure authorisation or confirmation of documents sent or received electronically.

Currently there is no policy or procedure or policy in place to govern the use of electronic and/or digital signatures by staff who are signing documents on behalf of the Organisation.

There is a risk that electronic documents may not be capable of confirmation of authentication, especially in a situation of legal or contractual dispute.

Recommendation from 2018/19

The use of electronic and/or digital signatures should be investigated and a policy prepared to manage the introduction and usage of these, particularly where electronic documents with financial and/or contractual obligations are being signed by staff members on behalf of the Bòrd or are being received.

Finding from 2019/20 Follow Up

The Organisation completed an investigation into the use of electronic and/or digital signatures and a policy is being drafted to manage the introduction and usage of these. This will be completed by the end of March 2020.

Recommendation from 2019/20 Follow Up

We recommend that the Organisation ensure that the Policy and Guidance is completed and issued to the relevant staff members.

Please refer to the following page for the 2020/21 Finding and Recommendation.

A   DETAILED RECOMMENDATIONS

Partially Implemented Recommendations

Contracting and purchasing – use of electronic and digital signatures, Follow-up 2019/20- Contracted services & General Procurement, January 2020			
Ref	**Finding from our 2020/21 Follow Up**	**Grade**	**Recommendation**
2	The Organisation implemented the use of electronic signatures during Covid-19 and the subsequent introduction of home working. The Organisation has started the process to include this information within the policy and aim to have this completed by 31 March 2021.	**Medium**	We recommend that the Organisation continue with the work to formalise their docusign process within pre-existing finance policies.

Management Response	**Responsibility and Implementation Date**
We agree with this progress status. We prepared the Docusign Desktop procedure prior to the end of March 2021, however we have requested our Data Protection Officer to consider whether any formal updates are required to our procedure from a Data Protection perspective. This work is expected to be completed mid-May 2021.	*Responsible Officer: Head of Finance & Corporate Services* *Implementation Date: 31 May 21*

A   DETAILED RECOMMENDATIONS

Partially Implemented Recommendations

Data Leakage Prevention, Information Security and Management, January 2020

Original Finding

Data Leakage Prevention (DLP) is a strategy for making sure that end users do not send sensitive or critical information outside the corporate network. The term is also used to describe software products that help a network administrator control what data end users can transfer.

During our review, we found that personal/sensitive data could potentially be removed by means of USB. We do note that the Organisation are aware of this and are working with their IT Support Company to put controls in place to restrict this through the use of encrypted USBs. However, at the time of our audit, December 2019, the controls have not been implemented. The Organisation note that the controls should be in place by the end of April 2020.

There is the risk that data could be removed from the network by members of staff via the use of USBs. This could result in a GDPR breach and potential fines and damage to the Organisations reputation.

Original Recommendation

We recommend that the Organisation continue to work the IT Support Company to implement a Data Leakage Prevention solution.

See 2020/21 Finding and recommendation on following page

A   DETAILED RECOMMENDATIONS

Partially Implemented Recommendations

Data Leakage Prevention, Information Security and Management, January 2020			
Ref	**Finding from our 2020/21 Follow Up**	**Grade**	**Recommendation**
3	The Organisation liaised with their IT Provider Tecnica to discuss the risks associated with Data leakage and concluded the following: ➢ Acceptable Use Policy provides clear guidance to staff surrounding Data Leakage. ➢ Further controls are required surrounding the potential data leaks for emails. The Organisation are currently in the process of updating their Microsoft 365 licences to Enterprise. This has an additional moderator functionality that scans outgoing mail for potential data leaks. ➢ Utilisation of Encrypted pen drives are still under review as staff that are required to complete presentations still utilise this facility. ➢ Further training was required for staff and Board. As such, a cyber resilience session was provided to staff on 8 December 2020 and another session to the Board on 22 February 2021.	**Medium**	We recommend that the Organisation continue to assess the management of data leakage.
Management Response		**Responsibility and Implementation Date**	
We agree with this progress status. We continue to work with Tecnica to implement an appropriate Data Leakage solution for Bòrd na Gàidhlig.		*Responsible Officer: Operations Manager* *Implementation Date: 31 May 21*	

A   DETAILED RECOMMENDATIONS

Partially Implemented Recommendations

Data Sharing Agreement, Information Security and Management, January 2020

Original Finding

The Organisation's information security and management is guided by a suite of policies such as:

➢ Data Protection Policy;
➢ Cyber Resilience Policy;
➢ Acceptable Use Policy;
➢ Password Policy;
➢ ICT Strategy; and
➢ Social Media Policy; and Mobile & Teleworking Policy.

As the Organisation has several policies regarding information security and management, it would be useful for the Organisation to develop an overarching framework document that outlines the Organisations approach to information security and management while providing links to the relevant policies noted above. During our review, there was a slight mix up with what policies were in place. The overarching framework document will provide clear guidance to staff members.

There is the risk that staff members are not fully aware of the Organisation's approach and guidance on information security and management.

Original Recommendation

We recommend that the Organisation develop an overarching framework document that outlines the Organisation's approach to information security and management while providing links to the relevant policies in place.

Please refer to the next page for the 2020/21 Finding and Recommendation.

A DETAILED RECOMMENDATIONS

Partially Implemented Recommendations

Data Sharing Agreement, Information Security and Management, January 2020			

Ref	Finding from our 2020/21 Follow Up	Grade	Recommendation
4	The Organisation has developed a Data Sharing Agreement Register that includes a total of 24 Organisation's recording the date in which the agreement was signed and a hyperlink to the agreement. While the Data Sharing Agreement Register has been developed, the Head of Finance & Corporate Services plans undertake a full review of all the various agreements for external organisations in relation to GDPR requirements.	**Low**	We recommend that the Head of Finance & Corporate Services undertakes a full review of the agreements required and in place for external organisations.

Management Response	Responsibility and Implementation Date
We agree with this progress update. Bòrd na Gàidhlig has a list of both Data Sharing Agreements and also Data Processing agreements included within the Data Sharing Agreement Register. We recognise the need for a central register (probably part of the Contracts Database) to record the type of agreement / contract required to comply with GDPR requirements / best practice for each of the external organisations we work with. A full review will be completed.	*Responsible Officer: Head of Finance & Corporate Services* *Implementation Date: 30 June 2021*

A   DETAILED RECOMMENDATIONS

Partially Implemented Recommendations

Follow-up 2019/20 Introduction and Submission of Online Expense claims System; Review of Travel & Subsistence Policy, Expense Claims, January 2020

Original Finding

(a) Introduction of Online Expenses Claims System: The current procedure is to submit claims on paper with receipts attached or by email. This system works well and is long-established within Bòrd na Gàidhlig. An online expenses claim system, possibly using the Sharepoint has been under consideration for some time and would enable claims to be completed remotely, reduce administrative work and improve filing. Receipts could be attached by scanning, saving paper and postages costs.

(b) Submission of expenses claims: Although the great majority of expenses claims are submitted timeously, there are still delays in submission. For example, 65% of Bord Member expenses by value were reimbursed in the final 2 months of the year. The amounts involved are not large, however it is good practice to submit claims timeously.

(c) Review of Travel & Subsistence Policy: Bord na Gàidhlig's Travel and Subsistence Policy is based on the policy in place at Scottish Government. The most recent major review of the BnG policy was in 2012, and in June 2017 a revised draft policy was prepared. This revision strengthened the authorisation and control aspects of travel expenditure. Additionally, useful guidance on hospitality expenditure was produced to supplement the Travel & Subsistence Policy. The sensitivity of hospitality expenditure is very high. Staff changes have delayed finalisation of the revision.

Original Recommendation

(a) Introduction of Online Expenses Claims System: That the Board seek proceed with the development of an online expenses claim system at the earliest time this is possible. It is acknowledged that this will require staff resource and that there will be purchase and/or development costs.

b) Submission of expenses claims: That a reminder be issued regarding timeous submission of claims and that the requirement to submit claims within one month be made more prominent at the time of reviewing the Travel & Subsistence Policy (refer to 2.1(c) below.).

c) Review of Travel & Subsistence Policy: The revised Travel & Subsistence Policy be finalised and issued, and that it incorporates set dates for review in the future.

Please refer to the next page for findings and recommendations continued.

A   DETAILED RECOMMENDATIONS

Partially Implemented Recommendations

Follow-up 2019/20 on Earlier Recommendations- Introduction and Submission of Online Expense claims System; Review of Travel & Subsistence Policy, Expense Claims, January 2020

Finding from 2019/20 Follow Up

The Organisation has implemented a People HR Portal to allow staff to electronically submit their expenses. This system went live in April 2019. Staff are reminded at the fortnightly meetings to submit expense claims in line with the Travel & Subsistence Policy. The Travel & Subsistence Policy is also currently being reviewed and due for submission to the Leadership Team in January 2020 for review.

Recommendation from 2019/20 Follow Up

We recommend that the Organisation ensure that the Travel & Subsistence Policy is fully updated and implemented.

Ref	Finding from our 2020/21 Follow Up	Grade	Recommendation
5	The Organisation updated the Travel & Subsistence Policy in August 2020 and a reminder notice was presented to staff to submit their expense claims in a timely manner during an all staff meeting in January 2021. The Organisation are currently in the process of further developing their online expense system with this expected to be completed by April 2021.	**Low**	We recommend that the Organisation continue to work on the development of their online expense system.

Management Response	Responsibility and Implementation Date
We agree with this status progress. We are working closely with Tecnica to finalise the reporting functionality of the new system. The protype has been developed, and we have drafted mock reports that are required. The date has been extended to end May as further enhancements were required following our initial review of the system. Once the reports are developed, we will test the system and reporting prior to go-live.	*Responsible Officer: Head of Finance & Corporate Services* *Implementation Date: 31 May 21*

Appendix B

Fully Implemented Recommendations

B   DETAILED RECOMMENDATIONS

Fully Implemented Recommendations

Information and Records – Operation and Resilience, Follow-up 2019/20-Information Security & Record Management, January 2020

Original Finding

BnG operates mainly with Sharepoint for document storage and management of records together with some remaining paper records. The ICT system is based on standard Microsoft software, with specialist elements for finance (Quickbooks) and a bespoke grants management system is being developed in-house.

The Ceannard having overall responsibility and there is input by staff members or the ICT support provider for some matters. Records management is the domain of the Head of Corporate Affairs. The post of Corporate & Communications Manager has been vacant since May 2017. Overall there is a need for a single clear point of responsibility. The current situation also lacks resilience, although for an organisation of BnG's scale that is not entirely unexpected.

Original Recommendation

ICT is critical to the daily operation of BnG. The Organisation would benefit from a clarity of structure for managing records management and ICT, as there are risks arising from dispersed operational input and responsibility.

The Data Protection Officer role is filled by the Head of Corporate Services. There is a need to have a Data Protection Officer who is independent of the Organisation and reports to the Board.

Finding from 2019/20 Follow Up

The Organisation has provided various SharePoint training sessions to staff members. Work is ongoing on the new SharePoint file structure which is expected to be completed by June 2020. The Organisation are also currently tendering for a new Data Protection Officer.

Recommendation from 2019/20 Follow Up

We recommend that the Organisation continue with the review and implementation of the new SharePoint file structure.

Please refer to following page for 2020/21 Finding and Recommendation.

B   DETAILED RECOMMENDATIONS

Fully Implemented Recommendations

Information and Records – Operation and Resilience, Follow-up 2019/20-Information Security & Record Management, January 2020			
Ref	**Finding from our 2020/21 Follow Up**	**Grade**	**Recommendation**
1	The Organisation has now completed the update for their SharePoint structure. The Organisation has also outsourced the Data Protection Officer role to TMK Consulting.	**High**	No further action required.

B   DETAILED RECOMMENDATIONS

Fully Implemented Recommendations

Resources Requirements, Follow Up 2019/20- Public Bodies Language Plans, January 2020

Original Finding

GLPs are a statutory function and are a high-profile activity, linking to a wide range of public bodies across the whole of Scotland. The internal resource in place seems relatively small for the range of and scale of activity, and as the number of plans in place grows the workload is likely to increase in future years. Staff absence can have a significant impact when the number in staff in place is small. The specialised nature of the work makes casual cover from within the Organisation difficult. Workload can be managed to some degree, however the Act is very specific regarding timescales for some procedures and excessive delay in approving/reviewing GLPs could lead to reputational issues for BnG.

Original Recommendation

Given the significance of the GLP element of the BnG remit, it is suggested that a long-term high level scoping exercise be carried out to estimate the GLPs likely to be processed and the consequent probable workload over the life of the NGLP, to ensure that sufficient resources are in place (or identified for obtaining) to confirm that GLPs can be delivered satisfactorily over the period to the end of the current NGLP in 2023.

Finding from 2019/20 Follow Up

The long-term scoping exercise is ongoing with the organisational structure review due to be complete by the end of December 2019 with work on the review of the workforce plan due to be completed within the first half of 2020. The new Gaelic Language Plan's statutory guidance was reviewed, updated and was approved by the Board on the 11 December 2019 following public consultation. This included simplifying the guidance and making it more focused with the aim making the workload more manageable.

Please refer to following page for 2019/20 Recommendation and 2020/21 Finding and Recommendation.

B   DETAILED RECOMMENDATIONS

Fully Implemented Recommendations

Resources Requirements, Follow Up 2019/20- Public Bodies Language Plans, January 2020

Recommendation from our 2019/20 Follow Up We recommend that the Organisation complete the review of the resource requirements following the completion of the organisational structure review.

Ref	Finding from our 2020/21 Follow Up	Grade	Recommendation
2	The Organisation completed a review of their resources and the outcomes fed into the medium to long term work force plan.	**High**	No further action required.

| **B** | **DETAILED RECOMMENDATIONS** | **Bòrd na Gàidhlig**
Follow Up Review |

Fully Implemented Recommendations

Frequency & Monitoring of Employee Meetings, Employee Performance Management, March 2020

Original Finding

The Organisation's Performance Management Policy states that there should be "regular and frequent performance conversations" between the employee and their line manager.

During our review, we found that the Policy does not clearly state what it deems "regular and frequent". However, we do note that the Personal Work Plan (PWP) form states they should be held within 6 weeks of the previous meeting.
Our testing of employee PWP meetings found that these are being held inconsistently between managers and employees. We found that some meetings are held monthly while others are being held sporadically every 2/3 months. Our testing of employees PWP also found that a number of staff members have had 6 meetings since the Policy's introduction while others have had 3.

There is the risk that the Policy does not provide clear guidance on the frequency and timeframe of PWP meetings. There is also the risk that PWP meetings are not being held as required.

Original Recommendation

We recommend that the Organisation update the Performance Management Policy to state the frequency of the PWP meetings. We also recommend that the Organisation ensure PWP meetings are being held for all staff members.

Ref	Finding from our 2020/21 Follow Up	Grade	Recommendation
3	The Organisation has updated their Performance Management Policy to include the frequency of Performance Development Conversations noting that they should occur at least every 6 weeks. Reports are also to be provided to the Leadership Team quarterly outlining the progress of these meetings.	**Medium**	No further action required.

B   DETAILED RECOMMENDATIONS

Fully Implemented Recommendations

Monitoring of Employee Meetings, Employee Performance Management, March 2020

Original Finding

The Organisation should ensure that the completion of the Personal Work Plans (PWP) is monitored and recorded.

During our review, we found that the Organisation does not have a control in place to centrally record the completion of the employees PWP. Our testing of the completion of staff members PWP found that the meetings were not always being held frequently and that there is no monitoring of the completion of the meetings. We held discussions with the Chief Executive and we agreed to provide the Organisation with a spreadsheet that can be used for monitoring the completion of the PWP.

There is the risk that the completion of PWPs are not being monitored.

Original Recommendation

We recommend that the Organisation monitor the completion of staff members PWP and that these are discussed at Senior Management Team meetings.

Ref	Finding from our 2020/21 Follow Up	Grade	Recommendation
4	The Senior Management Team are now provided with a quarterly HR Report that outlines the completion of the meetings. Any meetings that are delayed are outlined by the Operations Manager separate to the HR Report.	**Medium**	No further action required.

B   DETAILED RECOMMENDATIONS

Fully Implemented Recommendations

Central Storage, Employee Performance Management, March 2020

Original Finding

The Organisation utilise the HR system, People HR. The system allows for the storage of employee documents, recording and managing of employee absence, holidays and personal information.

During our review, we found that employees Personal Work Plans are stored differently depending on the Line Manager. Some are stored electronically or in hard copy or by the employee. The Organisation can utilise the People HR system for the storage of PWP.

During our review, we were also informed of a security issue with the People HR System. We were informed that a staff member informed the Senior Management Team that they were able to view another staff members document on the People HR System. As a result, the Organisation have not been utilising the system for the storage of personal documents. The Organisation carried out some carried out some testing by loading documents onto the system and reviewing access but found no issues. The Organisation are going to discuss this with software provider and discuss this further with the employee involved. Following the review, the Organisation should ensure all employees have the correct level of access required for them to complete their role.

There is the risk that PWP could be lost as there is no central storage location. There is also the risk that staff members can access unauthorised personal documentation.

Original Recommendation

We recommend that the Organisation investigate and resolve the security issue on the People HR system. We also recommend that once the issue is resolved that all completed PWP are stored on individual employee files on PWP where only the staff member, their Line Manager and the Chief Executive will have access.

Ref	Finding from our 2020/21 Follow Up	Grade	Recommendation
5	Following the initial review, the security of the HR system was investigated, and no issues were found. The Organisation also updated the guidance of completing PDP (Performance Development Plans) ensuring that individuals completing the assessments, attach this documentation on the People HR System. This is detailed in the Performance Management Policy.	**Medium**	No further action required.

B   DETAILED RECOMMENDATIONS

Fully Implemented Recommendations

Policy & Resource Terms of Reference, Financial Governance, October 2019

Original Finding

At the September 2019 Board meeting, it was agreed that the new created Policy & Resources Committee will be responsible for:

➢ Monitoring the income and expenditure against authorised budgets;
➢ Reviewing significant financial reporting issues and judgements; and
➢ Recommending the Organisation's budget to the Board.

However, during our review, we were informed that the Organisation has yet to create formal Terms of Reference for the Policy & Resources Committee. Our discussions with the Chief Executive and the Finance Officer highlighted that the draft Terms of Reference will be completed and presented to the first Policy & Resources Committee meeting in November 2019 for review.

There is the risk that the Policy & Resources Committee does not have clear responsibilities.

Original Recommendation

We recommend that the Organisation ensure that the Policy & Resources Committee Terms of Reference are drafted for review at the November 2019 meeting prior to be being approved by the Board.

Ref	Finding from our 2020/21 Follow Up	Grade	Recommendation
6	The Organisation updated their Policy and Resources Committee Terms of Reference which was approved by the Board in May 2020.	**Medium**	No further action required.

| **B** | **DETAILED RECOMMENDATIONS** | **Bòrd na Gàidhlig**
Follow Up Review |

Fully Implemented Recommendations

SMT/Committee Reporting, Financial Governance, October 2019

Original Finding

The Senior Management Team receive monthly expenditure reports against budget while the new Policy & Resources Committee will receive quarterly finance reports. The Board currently receive quarterly finance reports.

During our review, we found that the finance reports provided to the Senior Management Team and the Board only document expenditure incurred against budget. The reports do not provide a summary income and expenditure or any financial information such as cashflow, debtors or creditors.

There is the risk that the Senior Management Team and the Board are not provided with sufficient financial information to make informed decisions.

Original Recommendation

We recommend that the Organisation review the information provided within the financial reports to include a summary income and expenditure statement, cashflow, creditors and debtors.

Ref	Finding from our 2020/21 Follow Up	Grade	Recommendation
7	The Organisation updated their finance reports following further discussion with Wylie & Bisset with the approval of the Audit & Assurance Committee.	**Medium**	No further action required.

B   DETAILED RECOMMENDATIONS

Fully Implemented Recommendations

Annual Review of Report, Corporate Governance, January 2020

Original Finding

The Organisations Best Value Statement was updated and approved by the Board in December 2018. The Best Value Statement outlines 7 generic themes that help to deliver best value.

During our review, we found that the Organisation does not prepare an annual report against its performance in achieving best value set out within the Best Value Statement. As such the Best Value Statement is developed but the Organisation does not provide a specific report to the Board or Leadership Team that highlights how they have achieved best value throughout the year. The report on best value could also be incorporated within the performance analysis of the Annual Report and Accounts.

We also found that the Best Value Statement is not updated annually. Prior to the update in December 2018, the Best Value Statement had not been updated for a number of years. The Best Value Statement should be updated annually with targets included that the Organisation can report against.

There is the risk that performance against the Best Value Statement is not considered by the Organisation.

Original Recommendation

We recommend that the Organisation review and update the Best Value Statement annually and that targets for the Organisation to achieve are included.

We also recommend that the Organisation prepare an annual report on best value and how this has been achieved with consideration given to the Best Value Statement.

Please refer to the next page for 2020/21 Finding and Recommendation

B   **DETAILED RECOMMENDATIONS**

Fully Implemented Recommendations

Annual Review of Report, Corporate Governance, January 2020			
Ref	**Finding from our 2020/21 Follow Up**	**Grade**	**Recommendation**
8	The Organisation's Best Value Statement has been updated to include SMART targets that outline what they aim to achieve per 7 generic themes. The 2021 Best Value Statement was approved by the Audit and Assurance Committee in January 2021 and by the Board in February 2021. Going forward, the Best Value Statement will be updated and approved annually.	**Medium**	No further action required.

B   DETAILED RECOMMENDATIONS

Fully Implemented Recommendations

New Scottish Government Guidance, Corporate Governance, January 2020

Original Finding

The Organisation's Best Value Statement was developed based on the 9 Best Value Characteristics published in the Best Value in Public Service - Guidance for Accountable Officers from March 2011 within the Scottish Public Finance Manual.

During our review, we found that the Scottish Government updated the guidance on Best Value Characteristics in June 2019 and that the Organisation has yet to update the Best Value Statement to reflect this change. The updated Best Value Characteristics are:
➤ Vision and leadership;
➤ Governance and accountability;
➤ Use of resources;
➤ Partnership and collaborative working
➤ Working with communities;
➤ Sustainability; and
➤ Fairness and equality.

There is the risk that the Organisation are not fully adhering to the best value guidance within the Scottish Public Finance Manual.

Original Recommendation

We recommend that the Organisation update its Best Value Statement to comply with the guidance issued by the Scottish Government.

Ref	Finding from our 2020/21 Follow Up	Grade	Recommendation
9	The Organisation updated its Best Value Statement in January 2021 to include the following information: Introduction; A Big Vision; Our Partner; Governance and Accountability; Use of Resources; Equality; and Sustainability.	**Medium**	No further action required.

B   DETAILED RECOMMENDATIONS

Fully Implemented Recommendations

Recording of Meetings, Employee Performance Management, March 2020

Original Finding

The Organisation's Performance Management Policy states that the employee and their Line Manager will make the decision together on whether the performance meetings are recorded.

During our review, we found that current practice within the Organisation dictates that all performance meetings will be recorded through the use of Personal Work Plans.

There is the risk that the Performance Management Policy does not reflect current practice.

Original Recommendation

We recommend that the Organisation update the Performance Management Policy to ensure it reflects current practice regarding the recording of Personal Work Plans.

Ref	Finding from our 2020/21 Follow Up	Grade	Recommendation
10	The Organisation updated their Performance Management Policy to include coverage of recording performance meetings.	**Low**	No further action required.

B   DETAILED RECOMMENDATIONS

Fully Implemented Recommendations

Purchase Order- Grant Process, Financial Controls, October 2019

Original Finding

The Director of Language Planning & Community Developments is responsible for authorising grant payments.

During our walkthrough testing of the process for raising and authorising grant payments, we found that there was duplication of the authorisation process whereby the Director of Language Planning & Community Developments is authorising the grant payment twice prior to the payment being passed to the Finance Team for payment. The current process is as follows:

➢ The Grants Officer will create an email with the information to be included within a purchase order for the payment of the grant that is sent to the Director for authorisation.
➢ Following authorisation of the information, the information is passed to the Administration Team who create a purchase order.
➢ The purchase order is then approved by the Director on Sharepoint.
➢ The purchase order is then passed to the Finance Team for payment.

The process could be improved if the Grants Officer provides the Administration Team with the information for the purchase order. Once the purchase order is created, it is then approved by the Director. This reduces the number of times the Director will authorise the same purchase order.

There is the risk the grants payment process is not efficient.

Original Recommendation

We recommend that the Organisation review the grant payments process to remove the duplication of tasks.

Ref	Finding from our 2020/21 Follow Up	Grade	Recommendation
11	The Organisation has updated their process for the Grants Officer to directly email the Administration Team rather than the Director of Language Planning and Community Developments. The Administrative Team will then create the purchase order that is approved by the Director of Language Planning and Community Development on Sharepoint.	**Low**	No further action required.

B   DETAILED RECOMMENDATIONS

Fully Implemented Recommendations

Corporate Performance- Integrated Dual Reporting, Follow Up 2019/20- Organisational Performance Monitoring, January 2020

Original Finding

Financial reporting and performance reporting are almost completely separate from each other with minimal linkage or cross-reference between them. Reports have historically been prepared separately and sometimes for different time periods. This mitigates against any relationship between finance and performance outcomes being readily accessible for consideration, even although in some instances there is a clear connection e.g. project delays can often be matched by an underspend in that sector of activity.

Original Recommendation

Although the nature of Bord na Gàidhlig's activities means that there is not always a straightforward relationship between performance outcome and financial results, the adoption of 4 main strategic priorities provides an opportunity for integrating reporting at higher levels than previously.
A revised financial reporting framework is currently being introduced, and this provides an opportunity to investigate integrated performance and financial reporting, possibly on a limited or pilot basis.

Finding from our 2020/21 Follow Up

The Organisation is developing new medium-term financial plans, this will allow for integrated performance and financial reporting. The Organisation expect the development of the new medium-term financial plans to be completed by March 2020.

Recommendation from our 2019/20 Follow Up

We recommend that the Organisation ensure that following the completion of the medium-term financial plans that the performance and financial reporting is updated per the original recommendation.

Ref	Finding from our 2020/21 Follow Up	Grade	Recommendation
12	The Organisation presented their 2021/22 budget to the Board for approval in February 2021. This included the Organisation's 5-year medium term financial plan. This was presented in conjunction with the 2021/22 Operational Plan that included a more detailed breakdown of the budget, mapping this with operational outcomes and performance targets .	**Low**	No further action required.

B   DETAILED RECOMMENDATIONS

Fully Implemented Recommendations

Desk Instruction Procedures, Financial Controls, October 2019

Original Finding

The Organisation has 12 Desktop Instruction Procedure documents that details the procedures in place for various processes such as drawing down Grant in Aid, Invoices and Creditor Payments, Grant Applications and Bank & Credit Card Reconciliations.

During our review, we found the following:
➢ While the procedures state the date that they were prepared and approved, there is no date included for the review of the procedures;
➢ 6 of the 12 procedure documents do not state the purpose of the procedure;
➢ 6 of the 12 procedure documents do not state the date they were approved by the Departments Manager.
There is the risk that the Organisation's procedure documents are not presented in a consistent format and the purpose of the procedure is not clear to the users. There is also the risk that the procedure documents are not reviewed to ensure they reflect current practice.

Original Recommendation

We recommend that the Organisation include a review date for all procedures, this could be annually or biannually to ensure that they reflect current practice.
We also recommend that the Organisation ensure all procedure documents highlight their purpose to ensure this is clear to all users.
We also recommend that the Organisation ensure that the procedure documents include the date they were approved by management and the manager who approved them.

Ref	Finding from our 2020/21 Follow Up	Grade	Recommendation
13	The Organisation has updated their desktop instructions to include review dates, purpose and date of approval.	**Low**	No further action required.

B   DETAILED RECOMMENDATIONS

Fully Implemented Recommendations

Drawdown of Grant in Aid from the Scottish Government Procedure, Financial Controls, October 2019

Original Finding

The Organisation has a procedure document outlining how the expenditure for each Grant-in-Aid claim period is determined and how this is claimed.

During our review, we found that the procedure does not provide guidance to the user detailing how this should be recorded and posted onto the finance system Quickbooks.

There is the risk that in the absence of the Finance Administrator, that the staff member would not be provided with guidance on how to post income onto the finance system.

Original Recommendation

We recommend that the Organisation update the Drawdown of Grant-in-Aid from the Scottish Government Procedure to include details on how to post the income on the finance system.

Ref	Finding from our 2020/21 Follow Up	Grade	Recommendation
14	The Organisation has developed guidance that details how Grant-in-Aid is input into the finance system.	**Low**	No further action required.

| **B** | **DETAILED RECOMMENDATIONS** | **Bòrd na Gàidhlig**
Follow Up Review |

Fully Implemented Recommendations

| Data Leakage Prevention, Information Security and Management, January 2020 |

Original Finding

The Organisation's information security and management is guided by a suite of policies such as:

➢ Data Protection Policy;
➢ Cyber Resilience Policy;
➢ Acceptable Use Policy;
➢ Password Policy;
➢ ICT Strategy; and
➢ Social Media Policy; and Mobile & Teleworking Policy.

As the Organisation has several policies regarding information security and management, it would be useful for the Organisation to develop an overarching framework document that outlines the Organisations approach to information security and management while providing links to the relevant policies noted above. During our review, there was a slight mix up with what policies were in place. The overarching framework document will provide clear guidance to staff members.

There is the risk that staff members are not fully aware of the Organisation's approach and guidance on information security and management.

Original Recommendation

We recommend that the Organisation develop an overarching framework document that outlines the Organisation's approach to information security and management while providing links to the relevant policies in place.

Ref	Finding from our 2020/21 Follow Up	Grade	Recommendation
15	The Organisation has developed an Information Governance Strategy that covers the Organisation's approach to information security and management. This was produced by the Organisation's external advisor for data and information management and includes coverage of the following: Background; Key Drivers; Governing Principles; and Putting the Principles to Practice.	**Low**	No further action required.

B DETAILED RECOMMENDATIONS

Fully Implemented Recommendations

Gaelic Language Plans Website , Follow Up 2019/20- Public Bodies Language Plans, January 2020

Original Finding

The GLP information website www.gaeliclanguageplansscotland.org.uk now shows signs of being slightly out-of-date e.g. references on the site are the National Gaelic Language Plan 2012-17.

Original Recommendation

There is merit in having GLP information provided on a separate channel from the BnG main website. However, that makes updating and maintenance more difficult. It is recommended that in the short term the www.gaeliclanguageplansscotland.org.uk website be updated. In the longer term its functions could be provided within the proposed Plans Portal (see para 2.3).

Finding from 2019/20 Follow Up

The Organisation are currently updating and redeveloping the Gaelic Language Portal on the website. The Organisation has appointed a new Communications Officer from 06/01/2020 and a graduate placement will also be appointed to redevelop the Organisation's website during 2021. This time frame was approved by the Board at the meeting on 11 December 2019.

Recommendation from 2019/20 Follow Up

We recommend that the Organisation ensure that the website is updated in line with the original recommendation.

Ref	Finding from our 2020 /21 Follow Up	Grade	Recommendation
16	The Organisation procured an external company, Tecnica, via PCS to create a user-friendly internal database for Gaelic Language Plans. It is scheduled that this will be completed by March 2021 and the website will be launched.	**Low**	No further action required.

B   DETAILED RECOMMENDATIONS

Fully Implemented Recommendations

Follow-up 2019/20 of previous audit recommendation, Payroll systems and procedures, January 2020

Original Finding

The previous payroll review made 2 recommendations (both of Low Priority) regarding inclusion of "Working from Home" allowance (£18 per month) in the schedule of allowances and monitoring of the level of sickness absence on a regular basis.

Original Recommendation

These are still outstanding, partly due to staff changes.

The schedule of allowances has still to be updated however the allowance concerned is not currently being claimed by anyone.

Sickness absence levels do not appear to be exceptional at present however the recommendation that this be calculated periodically and reported to the Leadership Team is re-iterated.

Finding from 2019/20 Follow Up

The Organisation are currently redrafting the Travel & Subsistence Policy and expect this to be presented to the Leadership Team in January 2020 for review. The new People HR system allows the Leadership Team real time reporting of sickness absence which is discussed at Leadership Team meetings throughout the year where the Head of Corporate Services notes any issues.

Recommendation from 2019/20

We recommend that the Organisation ensure that the Travel & Subsistence Policy is completed and implemented.

Ref	Finding from our 2020 /21 Follow Up	Grade	Recommendation
17	The Organisation updated their Travel and Subsistence Policy in August 2020. The Organisation's Operations Manager also submits an HR Report to the Leadership Team quarterly that includes a run down of the sickness and absence rates.	**Low**	No further action required.

Fully Implemented Recommendations

Procurement – use of Framework Contracts, Follow-up 2019/20 -Contracted services & General Procurement, January 2020

Original Finding

Bord na Gaidhlig makes use of Scottish Government collaborative procurement contracts ("framework contracts") in areas such as stationery, IT equipment, and publishing/print/ design. The frameworks have clear benefits in terms of providing better value and simplifying the procurement process. They also ensure that potential suppliers have been thoroughly appraised by Scottish Government. Framework contracts must normally be the first considered option in any purchasing initiative, however the Bòrd's documentation does not provide information about them or specify the circumstances under which they ought to be considered.

Original Recommendation

As part of the revision of Bòrd documentation, there should be specific guidance on using Scottish Government collaborative procurement contracts wherever possible to ensure appropriate use of these.

Finding on Follow Up 2019/20

Work on this has been delayed until quarter 4 of 2019/20 due to a lack of resources, such as the Head of Finance being part time and the Organisations Improvement Plan taking priority.

Recommendation on Follow Up 2019/20

We reiterate the original recommendation.

Ref	Finding from our 2020 /21 Follow Up	Grade	Recommendation
18	The Organisation has developed Desktop Instructions for the Use of Framework Contracts. This provides staff with guidance on framework contractors and includes the schedule of current active contracts that required frameworks.	**Low**	No further action required.

B   DETAILED RECOMMENDATIONS

Fully Implemented Recommendations

Information and Records – Operation and Resilience, Follow-up 2019/20 -Information Security & Record Management, January 2020

Original Finding

Bòrd na Gàidhlig still uses a significant range of paper records. The amount in storage has already been reduced and is under control.
The main areas where paper is still in use are grants management, and finance where a sizeable volume of paper invoices and expenses claims are still kept manually with electronic versions of invoices in a batched backup format.
These records are all subject to the data regulations and Records Management Policy. The storage cost of existing paper records is not excessive however they need manual intervention to ensure they are managed in accordance with the Records Management Policy.

Original Recommendation

A grants management portal which would make management easier and reduce paper usage is currently under development.
In Finance, a definite move towards fewer paper records could be made by investigating whether invoices and expenses claims could be scanned and stored electronically as individual documents, allowing better access and also opening the possibility of electronic approval when appropriate.

Finding on Follow Up 2019/20

The Organisation have yet to review or implement a process for scanning all financial records due to a lack of resources. This will be reviewed during the 2020/21 financial year.

Recommendation on Follow Up 2019/20

We reiterate the original recommendation.

Ref	Finding from our 2020 /21 Follow Up	Grade	Recommendation
19	The Organisation now scans all invoices.	**Low**	No further action required.

B   DETAILED RECOMMENDATIONS

Fully Implemented Recommendations

Environment Targets, Corporate Governance, January 2020

Original Finding

Sustainability is one of the 7 generic themes within the Best Value Statement. This includes "embracing and implementing environmental considerations". This includes consideration on travel, using technology to limit travel and the use of paper. The Organisation also notes in its Annual Report that environmentally focused practices have been adopted where possible.

During our review, we found that the Organisation does not have any environmental targets in place. Environmental targets could be to reduce the amount of paper used by 10% or to reduce waste by 10%.

There is the risk that the Organisation is not focused on "embracing and implementing environmental considerations".

Original Recommendation

We recommend that the Organisation consider implementing and monitoring environmental targets.

Ref	Finding from our 2020/21 Follow Up	Grade	Recommendation
20	The Organisation updated their 2021/22 Operational Plan to include coverage of the Organisation's commitment to reducing their carbon footprint and aiding in the sustainability of rural and island communities.	Low	No further action required.

C   GRADING STRUCTURE

For each area of review, we assign a level of assurance in accordance with the following classification:

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, no or only minor recommendations identified
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately

C   GRADING STRUCTURE

For each recommendation, we make we assign a grading either as High, Medium or Low priority depending upon the degree of risk assessed as outlined below:

Grading	Classification
High	Major weakness that we consider needs to be brought to the attention of the Audit & Assurance Committee and addressed by senior management of the Organisation as a matter of urgency
Medium	Significant issue or weakness which should be addressed by the organisation as soon as possible
Low	Minor issue or weakness reported where management may wish to consider our recommendation

D ASSIGNMENT PLAN

Audit Approach

Our approach to the review will be:

➢ Review outstanding recommendations and gain audit evidence to ensure that these have been addressed by the Organisation.

Potential Key Risk

The potential key risk associated with the area under review is:

➢ The Organisation does not address the areas of concern which may significantly affect its ability to continue to operate.

Bòrd na Gàidhlig

Internal Audit 2020-21

Improvement Plan Follow Up
March 2021

Overall Conclusion
Strong

TABLE OF CONTENTS

1 EXECUTIVE SUMMARY

Overview

Purpose of review

The purpose of this assignment was to follow up on the completed actions within the Organisation's Improvement Plan to ensure that they have been completed in line with expectations. We also followed up on progress against the outstanding actions to ensure that the Organisation are on track to complete them in line with the agreed implementation dates.

This assignment formed part of our 2020/21 Annual Internal Audit Plan.

Scope of review

Our objectives for this review were to ensure:

➢ The completed actions within the Organisation's Improvement Plan have been appropriately implemented in line with expectations.

➢ The Organisation are making sufficient progress to ensure that the outstanding actions on the Improvement Plan will be completed in line with the agreed implementation date.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There was no limitation of scope.

1   EXECUTIVE SUMMARY

Background

The Organisation created a detailed Improvement Plan for 2020/21. The Plan effectively outlines the actions identified by Deloitte in 2019 and includes the actions identified during the employee survey undertaken in May 2020 and Internal Audit recommendations that have been highlighted.

The overall purpose of the Improvement Plan is:

"to demonstrate and track that actions are being taken to ensure that the Organisation is meeting the required improvements identified in the Audit Reports".

It is the Leadership Team's responsibility to monitor the progress of identified issues and evidence the subsequent improvements that have been put in place.

Workstreams are identified through the Deloitte Improvement Plan where subsequent actions are agreed by the Audit and Assurance Committee. Any alterations to these actions will be approved by the Organisation's Improvement Plan Steering Group.

The Improvement Plan is reported on a regular basis and is a standing agenda item on the Organisation's Board, Audit & Assurance Committee and Policy & Resources Committee meetings.

2020/21 Improvement Plan

The Organisation's 2020/21 Improvement Plan includes a total of 68 actions. The Improvement Plan for 2020/21 is split into 3 main categories, these being:

➢ Outstanding Actions;
➢ Actions the are completed but have yet to be approved by the Improvement Plan Steering Group; and
➢ Actions that have been completed and approved by the Improvement Plan Steering Group.

1   EXECUTIVE SUMMARY

Outstanding Items

A total of 22 actions are detailed to be ongoing and yet to be fully implemented, these are outlined below:

Ref	Date Added	Improvement/Action	Due Date/ Revised Date	Evidenced?
1.1	A revised management structure will be required to deliver organisational strategy with clear roles and responsibilities laid out for each position and a revised structure in place for the beginning of 2021/2022.			
1.1.4	25/10/2020	Communication and Implementation plan for revised structure developed.	31/03/2021	Y
1.1.5	25/10/2020	Board to continue to monitor that management structure is effective.	31/10/2021	Y
1.2	A workforce plan is in place and agreed. An organisation wide training plan is developed and implemented, which centrally captures identified training needs, to ensure the organisation has sufficient skills/capabilities to deliver the strategy.			
1.2.3	25/10/2020	Undertake individual and organisational training needs analysis through personal development plans- development of a Training Plan.	28/02/2021. Amended to 31/03/2021	N/A*
1.2.4	25/10/2020	Updated training policy guidance and procedures.	28/02/2021. Amended to 26/05/2021	Y
1.2.5	25/10/2020	Training Review report for both staff and Board members format drafted and agreed.	31/03/2021	N/A*
1.2.7	25/10/2020	Board to consider whether spend on training is sufficient.	31/10/2021	N/A*
1.2.8	19/01/2021 (IP 2019-20)	Strengthen recruitment, selection and onboarding.	30/04/2021	Y

1 EXECUTIVE SUMMARY

Ref	Date Added	Improvement/Action	Due Date/ Revised Date	Evidenced?
2.2		Ensure compliance with standing orders		
2.2.2	25/10/2020 (ISA260 – 2019-20)	Board to consider whether Standards Officer has sufficient skills and capacity to perform the role effectively and if not, what support/alternative measures can be put in place to bridge gaps identified.	0/11/2020 Amended to 31/03/2021	Y
2.2.3	18.01.2021 (2019-20 IP)	Preparation of desktop instructions for the preparation and distribution of board and committee papers. (SO22). Develop desktop instructions for the appropriate provision of translation at meetings. (SO10). Further development of the verification checklist to include a line for date for distribution of documents. (SO22).	31/03/2021	N/A*
2.4		Board Training and Effectiveness		
2.4.1	25/10/2020	Board to agree whether all their main training needs are being met in line with an agreed training plan.	30/04/2021. Amended to 30/06/2021	Y
2.4.2	25/10/2020	Board to refamiliarize itself with its governing legislation, Standing Orders, Terms of Reference, to ensure they are aware of process for making key governance changes and are able to challenge when these processes are not followed.	31/12/2020. Amended to 31/03/2021	N/A*
2.4.3	25/10/2020	Monitoring system for ensuring that training requests are actioned and monitored and report to Board.	25/10/2020	Y
2.4.4	25/10/2020	Self-assessment of Leadership Team, Committee and Bboard should be developed into a 3-year programme with external assessment every 3 years.	31/03/2022	Y
2.4.5	25/10/2020	Key governance documents which are on the website should be updated and made available on website immediately.	31/05/2021	N/A*

1 EXECUTIVE SUMMARY

Ref	Date Added	Improvement/Action	Due Date/ Revised Date	Evidenced?
2.5		Change Management Support		
2.5.2	25/10/2020	Board to continue to monitor implementation of the programme for change and ensure it is delivered effectively.	31/10/2021	Y
2.5.4	25/10/2020	Board to improve its processes for capturing and reporting progress on actions arising from Board and Committee meetings and from audit, and Board members need to scrutinise management updates on those areas to a greater degree. (Links to 2).	16/12/2020 Amended to 31/03/2021	Y
2.7		Developing the Improvement Plan		
2.7.1	26/01/2021	Process and criteria for adding actions to the Improvement Plan to be developed.	31/03/2021	Y
5.1		When preparing for the next expected multi-year agreements, BnG should carry out a wider stakeholder consultation on the revised approach to grant funding and assess the potential impact on wider Gaelic organisations and the wider Gaelic community		
5.1.1	25/10/2020 (2018/19 action)	Consultation Plan completed and findings agreed.	31/03/2021	Y
5.1.2	25/10/2020 (2018/19 action)	Analysis of 3-year funding. Does it provide better value for money than 1 year or one-off grants?	31/03/2021	Y
6.1		Improving internal communication, particularly around the Improvement Plan		
6.1.3	25/10/2020 (2018/19 action)	Board and staff engagement – board should evaluate whether engagement is effective and whether more should be done through reflection on staff survey report and other assessments and agree actions (BnG-03-1920-15).	31/12/2020 Amended to 31/03/2021	Y

1   EXECUTIVE SUMMARY

Ref	Date Added	Improvement/Action	Due Date/ Revised Date	Evidenced?
6.3		Improvements arising from Employee Survey April 2020 and agreed by the whole team in September 2020		
6.3.2	25/10/2020	CPD/Self-led learning (e.g., webinars, books, peer learning). Employees should have an agreed amount of time to undertake learning activities. Learning Activity should be reviewed at the 6 weekly review and recorded in People HR. (Link to Workstream 1).	31/12/2020. Amended to 31/03/2021	Y
6.3.10		Feedback on information provided for board, external stakeholders, and recognition of what has been delivered.	28/02/2021. Amended to 31/05/2021	Y

*Actions denotes as N/A in the Evidenced column are those that the Organisation were unable to provide evidence for as work has yet to be undertaken to complete these actions. It should be noted that all actions are not due to be completed yet as per the date the review was completed.

Actions that are completed but have yet to be approved by the Improvement Plan Steering Group

A total of 21 actions are detailed to be completed within the Improvement Plan but have yet to be approved by the Improvement Plan Steering Group:

Ref	Date Added	Improvement/Action	Due Date/ Revised Date	Evidenced?
1.1		A revised management structure will be required to deliver organisational strategy with clear roles and responsibilities laid out for each position and a revised structure in place for the beginning of 2021/2022.		
1.1.2	25/10/2020	Proposal to have a funding plan/strategy in place.	31/03/2021	Y
1.1.3	25/10/2020	Succession plan prepared and agreed by leadership Team.	28/02/2021	Y
1.2		A workforce plan is in place and agreed. An organisation wide training plan is developed and implemented, which centrally captures identified training needs, to ensure the organisation has sufficient skills/capabilities to deliver the strategy.		
1.2.1	25/10/2020	Workforce plan objectives and actions are reworked to provide sufficient detail.	February 2021 Board meeting	Y

1   EXECUTIVE SUMMARY

Ref	Date Added	Improvement/Action	Due Date/ Revised Date	Evidenced?
1.2.2	25/10/2020	Undertake individual and organisational training needs analysis through personal development plans.	31/01/2021	Y
2.2		Ensure compliance with standing orders		
2.2.1	25/10/2020 (2019-20 IP)	Training on standing orders for Board and staff to ensure compliance. (SO, 10, 22 and 57).	31/12/2020. Amended to 22/02/2021	Y
2.5		Change Management Support		
2.5.1	25/10/2020	Change management support to ensure completion of Change Implementation Plan. Paper to Board on 23/09/20.	Dependent on Scottish Ministers approval for spend.	Y
2.6		Framework Document		
2.6.1	25/10/2020	The framework document needs to be updated to reflect the changes agreed with the Sponsor Division.	When SG changes are incorporated.	Y
3.1		Bòrd na Gàidhlig should have a detailed, standalone annual budget other than the Medium-Term Financial Plan (MTFP). This annual budget should make clear links to the MTFP and the impact the budget has on the funding gaps identified in the MTFP. Clear links should be made to the Corporate plan including analysis of deliverables in plan.		
3.1.1	25/10/2020	Budget in place and structure to report on performance against Operational Plan.	Board meeting February 2021	Y

1 EXECUTIVE SUMMARY

Ref	Date Added	Improvement/Action	Due Date/ Revised Date	Evidenced?
3.1.2	25/10/2020	Set out outcomes which the budget aims to progress demonstrating the impact on MTFP.	Board meeting February 2021	Y
3.1.3	25/10/2020	Add additional review in procurement exercise documenting qualitative considerations.	30/11/2020	Y
4.1		Business Case		
4.1.1	25/10/2020 (2019/20 action)	Business Case to be updated to focus on making best use of totality of funding with clear outcomes delivered.	31/03/2021	Y
4.2		Medium Term Financial Plan (MFTP)		
4.2.1	25/10/2020 (2018/19 action)	MTFP to updated to include: Best- and worst-case scenarios; Analysis of previous year statistics; Links between staffing changes and MTFP; Detail on actions to close the funding gap; Additional section on assumptions and risks.	Revised draft – December 2020; Final version – February 2021	Y
4.2.2	25/10/2020 (2019/20 action)	MTFP to be updated to reflect changes implemented by the organisation and the impact of the current Covid-19 pandemic and in conjunction with reviews of other plans.	Revised draft – December 2020; Final version – February 2021	Y
6.1		Improving internal communication, particularly around the Improvement Plan		
6.1.6	26/01/2021	Ensure notification is placed on SharePoint to inform staff that meetings of board, committee or Improvement Plan Steering Group are available.	31/03/2021	Y

1 EXECUTIVE SUMMARY

Ref	Date Added	Improvement/Action	Due Date/ Revised Date	Evidenced?
6.2		Develop a culture of recognition – The following statement was classed as critical in the most recent employee survey – "Management within Bòrd na Gàidhlig recognises strong job performance".		
6.2.1	25/10/2020	Encourage recognition as part of normal performance conversations (linked to values).	31/12/2020 Amended to 31/03/2021	Y
6.2.2	25/10/2020	Employee achievement is recognised as part of the normal team meetings.	30/11/2020 Amended to 28/02/2021	Y
6.3		Improvements arising from Employee Survey April 2020 and agreed by the whole team in September 2020		
6.3.1	25/10/2020	Follow and implement the Learning & Development Policy and provide opportunities for the team (Link to Workstream 1).	31/01/2021	Y
6.3.3	25/10/2020	Recognition of wider skillset across the organisation and how it could be used in different situations. (Link to Workstream 1, Action 2.2).	28/02/2021	Y
6.3.7	25/10/2020	Clear communication and systems to let employees know relevant information about what is happening in the Organisation e.g., re-introduction to the office – linked to 6.3.9.	30/04/2021	Y
6.3.9	25/10/2020	As part of Internal Communications strategy, present overview of all organisational set meetings, purpose, and feedback mechanisms.	31/01/2021	Y
6.3.11		Employees have time to review information and are signposted to where the information can be found.	31/01/2021	Y

1   EXECUTIVE SUMMARY

Actions completed and approved by the Improvement Plan Steering Group

A total of 18 actions are highlighted as completed and approved by the Improvement Plan Steering Group:

Ref	Date Added	Improvement/Action	Due Date/ Revised Date	Evidenced?
1.1		A revised management structure will be required to deliver organisational strategy with clear roles and responsibilities laid out for each position and a revised structure in place for the beginning of 2021/2022.		
1.1.1	25/10/2020	Proposal on revised management structure to go to December Board Meeting.	31/12/2020	Y
Ref	Date Added	Improvement/Action	Due Date/ Revised Date	Evidenced?
1.2		A workforce plan is in place and agreed. An organisation wide training plan is developed and implemented, which centrally captures identified training needs, to ensure the organisation has sufficient skills/capabilities to deliver the strategy.		
1.2.6	25/10/2020	Recruitment documentation records consideration for requirements on a case-by-case basis around Gaelic essential or not.	31/12/2020	Y
2.1		Governance and Transparency		
2.1.1	25/10/2020	Internal Audit process undertaken, and report submitted to Audit and Assurance Committee.	28/09/2020 audit starts; AAC meeting November 2020	Y
2.3		Covering Reports should include sufficient information		
2.3.1	25/10/2020	Greater information required in Impact sections of reports including links and impact on other plans, budgets and further development and consideration of risk.	31/12/2020	Y

1   EXECUTIVE SUMMARY

Ref	Date Added	Improvement/Action	Due Date/ Revised Date	Evidenced?
2.5		Change Management Support		
2.5.3	25/10/2020	First review of timescales for implementing recommendations in Improvement Plan to be undertaken and cross-organisation input completed.	30/11/2020	Y
2.5.5	25/10/2020	Review of governance – internal audit 28/09/20.	31/12/2020	Y
2.5.6	25/10/2020	A review into effectiveness of committee structure should be carried out – internal audit underway w/c 28/09/2020.	31/12/2020	Y
2.5.7	25/10/2020	Have SMART targets for each Workstream in IP (KPIs).	30/11/2020	Y
2.5.8		In order to improve monitoring of progress, a new format of Improvement Plan and Reporting should be established.	08/10/2020	Y
3.1		Bòrd na Gàidhlig should have a detailed, standalone annual budget other than the Medium-Term Financial Plan (MTFP). This annual budget should make clear links to the MTFP and the impact the budget has on the funding gaps identified in the MTFP. Clear links should be made to the Corporate plan including analysis of deliverables in plan.		
3.1.4	25/10/2020	Training on procurement should be provided to those involved in procurement process.	15/12/2020	Y
6.1		Improving internal communication, particularly around the Improvement Plan		
6.1.1	25/10/2020	Establish a mechanism for monitoring staff opinion in relation to specific actions undertaken as a result of the Improvement Plan.	12/11/2020	Y
6.1.2	25/10/2020	Extend invite to other members of staff to observe conduct of Improvement Committee meetings e.g. (Trade Union representatives).	12/11/2020	Y
6.1.4	25/10/2020 (2019/20 action)	System for reporting reason as to which language a paper is presented in – consistency of system for checking Gaelic/English are increased.	02/12/2020	Y

1 EXECUTIVE SUMMARY

Ref	Date Added	Improvement/Action	Due Date/ Revised Date	Evidenced?
6.1.5	25/10/2020	Internal communications – review to see what further improvements can be made.	30/11/2020	Y
6.3		Improvements arising from Employee Survey April 2020 and agreed by the whole team in September 2020		
6.3.4	25/10/2020	Implement time off for volunteering activities through special leave policy – reminder at POP that this is available.	31/12/2020	Y
6.3.5	25/10/2020	Discuss wellbeing policies regularly and improve access of these to the team – following outcomes of Wellbeing Surveys.	30/11/2020	Y
6.3.6	25/10/2020	Performance success is measured on outputs of work rather than time at work. Ensure a focus on individual achievements that should be linked to the Operational Plan via POPs.	28/02/2021	Y
6.3.8	25/10/2020	Workload – while continuing to work from home, support wellbeing appropriately e.g., regular screen breaks etc.	30/11/2020	Y

Work Undertaken

Our work for this review included the following:

➢ Discussions with key staff members regarding the arrangements in place to produce, monitor and action the 2020/21 Improvement Plan.
➢ Assessing these arrangements to ensure they were robust and fit for purpose.
➢ Reviewed the completed and outstanding actions ensuring that there was appropriate evidence in place to support this.
➢ Reviewed the quality of specific documentation to ascertain its appropriateness in fulfilling the required action(s).
➢ Considered the roles and responsibilities of staff regarding the preparation of the Improvement Plan to ensure that these are clearly defined, and all staff are aware of their role/responsibilities.
➢ Reviewed the reporting arrangements in place with respect to the Improvement Plan.

1 EXECUTIVE SUMMARY

Conclusion

Overall conclusion

Overall Conclusion: Strong

We can provide a strong level of assurance that the Organisation have sufficient evidence in place to confirm the status of completed actions within the Improvement Plan. We can also provide a strong level of assurance that where actions have yet to be completed, the Organisation has taken the appropriate steps to ensure their completion.

Summary of recommendations

Grading of recommendations				
	High	**Medium**	**Low**	**Total**
Improvement Plan Follow Up	0	0	0	0

As can be seen from the above table there were no recommendations made.

1   EXECUTIVE SUMMARY

Areas of good practice

The following is a list of areas where the Organisation is operating effectively and following good practice.

1.	During our review, we found that a total of 39 actions have been implemented from the Improvement Plan, this accounts for 64% of the actions outlined. The remaining 22 outstanding actions are all within their due date/ revised date and updates are relayed to the Board, Audit and Assurance Committee and the Improvement Plan Steering Group during each meeting.

1   EXECUTIVE SUMMARY

The following is a list of areas where the Organisation is operating effectively and following good practice.

2.	The Organisation has a detailed Workforce Plan for 2021-2024 that outlines how they will resource and develop their workforce for the period to enable the Organisation to fulfil their key operations and strategic goals outlined in the Corporate Plan. The Plan includes coverage of the following:

> Purpose of this Plan;
> Bòrd na Gàidhlig:
>   o Our People Strategy;
>   o Our Workforce; and
>   o Benefits of working at Bòrd na Gàidhlig.
> The current workforce structure;
> Future workforce structure – requirements;
> Key factors for our workforce planning;
> Priorities for workforce development;
> Action Plan;
> Appendix 1 - Succession Plan; and
> Appendix 2 – Additional Staffing Requirement.

Specifically, the development of this Workforce Plan relates to the following actions within the Improvement Plan:
> 1.1.3: Succession Plan prepared and agreed by Leadership Team; and
> 2.1.1: Workforce Plan objectives and actions are reworked to provide sufficient detail.

1   EXECUTIVE SUMMARY

	The following is a list of areas where the Organisation is operating effectively and following good practice.
3.	The Organisation updated their Performance Management Policy in June 2020 to outline their approach to completing their Personal Development Plans (PDP, also referred to as POP by the Organisation). This includes a Job Plan Template and Personal Development Conversation Template, that is to be completed every 6 weeks. An HR session was provided to Managers in February 2021 that outlines how these plans are to be completed. Specifically, completion of PDP's relates to the following actions on the Improvement Plan: ➢ 1.2.2: Undertake individual and organisational training needs analysis through personal development plans; ➢ 1.2.3: Undertake individual and organisational training needs analysis through personal development plans- development of a Training Plan; ➢ 2.4.1: Board to agree whether all their main training needs are being met in line with an agreed training plan; ➢ 6.2.1: Encourage recognition as part of normal performance conversations (linked to values); ➢ 6.3.2: CPD/Self-led learning (e.g., webinars, books, peer learning). Employees should have an agreed amount of time to undertake learning activities. Learning Activity should be reviewed at the 6 weekly review and recorded in People HR; ➢ 6.3.3: Recognition of wider skill set across the Organisation and how it could be used in different situations; ➢ 6.3.4: Implement time off for volunteering activities through special leave policy – reminder at POP that this is available; ➢ 6.3.6: Performance success is measured on outputs of work rather than time at work. Ensure a focus on individual achievements that should be linked to the Operational Plan via POP's; and ➢ 6.3.8: Workload – while continuing to work from home, support wellbeing appropriately e.g., regular screen breaks etc.
4.	The Organisation updated their Governance Framework in February 2021. The primary purpose of the document is to set out the broad framework within which the Organisation will operate and defines key roles and responsibilities which underpin the relationship between the Organisation and the Scottish Government. Specifically, the development of the framework relates to action 2.6.1: The framework document needs to be updated to reflect the changes agreed with the Sponsor Division on the Improvement Plan.

1   EXECUTIVE SUMMARY

	The following is a list of areas where the Organisation is operating effectively and following good practice.
5.	The Organisation presented the budget for 2021/22 to the Policy and Resources Committee on 15 February 2021. The Paper presented to the Committee also included the Organisation's Medium Term Financial Plan (MTFP). Specifically, updating the budget and developing the MTFP relates to the following actions on the Improvement Plan: ➢ 1.1.1: Proposal on revised management structure to go to December 2020 Board Meeting; ➢ 3.1.1: Budget in place and structure to report on performance against Operational Plan; ➢ 3.1.2: Set out outcomes which the budget aims to progress demonstrating the impact on MTFP; ➢ 4.2.1: MTFP to be updated to include: Best and worst-case scenarios; Analysis of previous year statistics; Links between staffing changes and MTFP; Detail on actions to close the funding gap; Additional section on assumptions and risks; and ➢ 4.2.2: MTFP to be updated to reflect changes implemented by the Organisation and the impact of the current Covid-19 pandemic and in conjunction with reviews of other plans.
6.	The Organisation has a detailed Communications Strategy that was previously reviewed in November 2019. The Strategy is split between External Communications and Internal Communications. Each section outlines the mission, approach, and framework for both types of communications. The mission for the Organisation's Internal Communications is as follows: *"We will build a culture of open, transparent engagement based on relevance, respect & kindness".* Specifically, the development of an Internal Communication Strategy relates to the following actions on the Improvement Plan: ➢ 6.1.5: Internal communications – review to see what further improvements can be made; ➢ 6.3.7: Clear communication and systems to let employees know relevant information about what is happening in the Organisation e.g., re-introduction to the office; and ➢ 6.3.9: As part of Internal Communications Strategy, present overview of all organisational set meetings, purpose, and feedback mechanisms.

1   EXECUTIVE SUMMARY

The following is a list of areas where the Organisation is operating effectively and following good practice.	
7.	The Organisation has a Special Leave Policy. The purpose of the Policy is to highlight that: *"Special leave is available to help you deal with those unexpected domestic crises or emergencies or non-domestic reasons such as jury service, reserve forces training, volunteering, or undertaking public duties etc, which occur from time to time"*. Specifically, developing the Policy relates to the following action on the 2020/21 Improvement Plan: ➢ 6.3.4: Implement time off for volunteering activities through special leave policy – reminder at POP that this is available.

1   EXECUTIVE SUMMARY

	The following is a list of areas where the Organisation is operating effectively and following good practice.
8.	The Organisation undertook a wellbeing survey that is attached on their Sharepoint. This is titled *Wellbeing in Times of Uncertainty,* where staff are required to detail whether the following applies: ➢ Do you have caring responsibilities? ➢ Are you (or is someone in your household, according to the Scottish Government guidelines) in the Shielding or Vulnerable Group? ➢ What are the biggest challenges you are currently experiencing while working from home? The wellbeing review also required staff to outline the positive arrangements in place for homeworking, their ability to manage their workload, how often they liaise with line management, team working, mental health, and any overarching concerns they may have working from home or returning to the office. The Organisation also procured the services of Peninsula to complete a H&S video call with staff in February 2021. The results were provided to the Organisation in March 2021 and this outlined the key themes highlighted by staff and further H&S measures that could be put in place for the Organisation. Specifically, completing a wellbeing survey relates to the following actions on the 2020/21 Improvement Plan: ➢ 6.3.5: Discuss wellbeing policies regularly and improve access of these to the team – following outcomes of wellbeing surveys; and ➢ 6.3.8: Workload – while continuing to work from home, support wellbeing appropriately e.g., regular screen breaks etc.
9.	The Organisation's 2020/21 Improvement Plan effectively outlines the actions proposed by Deloitte and from the employment survey undertaken by the Organisation including detailed narrative surrounding their status and deliverables.

1   EXECUTIVE SUMMARY

The following is a list of areas where the Organisation is operating effectively and following good practice.	
10.	The Organisation updated their Operational Plan for 2021/2022 in February 2021. This is based on their Corporate Plan for 2018-2023. The Operational Plan for 2021/22 outlines the operations that the Organisation will take towards achieving their strategic priorities and also considers the growing circumstances during the period (mainly the Covid-19 pandemic and the sustainability of island and rural communities). Specifically, the development of the Operational Plan relates to the completion of the following actions on the Improvement Plan: ➢ 1.1.5: Board to continue to monitor that management structure is effective; ➢ 3.1.1: Budget in place and structure to report on performance against Operational Plan; ➢ 3.1.2: Set out outcomes which the budget aims to progress demonstrating the impact on MTFP; and ➢ 6.3.6: Performance success is measured on outputs of work rather than time at work. Ensure a focus on individual achievements that should be linked to the Operational Plan via POP's.

1   EXECUTIVE SUMMARY

The following is a list of areas where the Organisation is operating effectively and following good practice.	
11.	The Organisation's website provides stakeholders with governance documentation within the Corporate section, this includes information on: ➢ The Board; ➢ Staff; ➢ Corporate Information; ➢ Strategy & Performance; ➢ Access to Information; and ➢ Complaints. The website includes important governance documentation such as: up to date Board and Committee minutes, Standing Orders, Committee Terms of Reference, Code of Conduct for Board Members, and the Governance Framework. Specifically, maintaining the Organisation's website and ensuring that information presented is up to date and appropriate relates to the following actions on the Improvement Plan: ➢ 2.4.5: Key governance documents which are on the website should be updated and made available on website immediately.
12.	The Organisation completed a funding consultation during October-November 2020 that was provided online to stakeholders. Specifically, the completion of a funding consultation directly relates to the following actions: ➢ 5.1.1: Consultation Plan completed, and findings agreed; and ➢ 5.1.2: Analysis of 3-year funding. Does it provides better value for money than 1 year or one-off grants?

2   OBSERVATIONS

The following is a list of observations from our review	
1.	Currently, the Organisation's Head of Finance is collating the evidence for the actions detailed on the Improvement Plan. Once collated, they aim to store the data centrally on the Organisation's Sharepoint and/or shared drive. Once fully collated, the Organisation should consider including hyperlinks on their Improvement Plan that direct the user to the corresponding evidence.

3 AUDIT ARRANGEMENTS

The table below details the actual dates for our fieldwork and the reporting on the audit area under review. The timescales set out below will enable us to present our final report at the next Audit & Assurance Committee meeting.

Audit stage	Date
Fieldwork start	8 March 2021
Closing meeting	12 March 2021
Draft report issued	26 March 2021
Receipt of management responses	28 April 2021
Final report issued	28 April 2021
Audit & Assurance Committee	25 May 2021
Number of audit days	3

4 KEY PERSONNEL

We detail below our staff who undertook the review together with the Organisation staff we spoke to during our review.

Wylie & Bisset LLP			
Partner	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
Manager	Scott McCready	Internal Audit Manager	scott.mccready@wyliebisset.com
Auditor	Siobhan Archibald	Internal Auditor	siobhan.archibald@wyliebisset.com

Bòrd na Gàidhlig			
Key Contacts	Shona McLennan	Chief Executive	shona@gaidhlig.scot
	Mairianne Stewart	Head of Finance & Corporate Affairs	ionmhas@gaidhlig.scot
Wylie & Bisset appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			

APPENDICES

A   GRADING STRUCTURE

For each area of review, we assign a level of assurance in accordance with the following classification:

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, no or only minor recommendations identified.
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made.
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately.
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately.

A   GRADING STRUCTURE

For each recommendation, we assign a grading either as High, Medium, or Low priority depending on the degree of risk assessed as outlined below:

Grading	Classification
High	Major weakness that we consider needs to be brought to the attention of the Audit & Assurance Committee and addressed by senior management of the organisation as a matter of urgency.
Medium	Significant issue or weakness which should be addressed by the organisation as soon as possible.
Low	Minor issue or weakness reported where management may wish to consider our recommendation.

B   ASSIGNMENT PLAN

Purpose of review

The purpose of this assignment is to follow up on the completed actions within the Organisation's Improvement Plan to ensure that they have been completed in line with expectations. We will also follow up on progress against the outstanding actions to ensure that the Organisation are on track to complete them in line with the agreed implementation dates.

This assignment forms part of our 2020/21 Annual Internal Audit Plan.

Scope of review

Our objectives for this review are to ensure:

➢ The completed actions within the Organisation's Improvement Plan have been appropriately implemented in line with expectations.

➢ The Organisation are making sufficient progress to ensure the outstanding actions on the Improvement Plan will be completed in line with the agreed implementation date.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There is no limitation of scope.

B   ASSIGNMENT PLAN

Audit approach

Our approach to the review will be:

➢ To review the completed actions within the Organisation's Improvement Plan and ensure there is sufficient evidence to support their implementation.

➢ To review the progress made against the outstanding actions within the Organisation's Improvement Plan and ensure that the Organisation is on track to meet the agreed implementation date.

Potential key risks

The potential key risks associated with the area under review are:

➢ There is insufficient evidence to support the completion of the recommendations within the Organisation's Improvement Plan.

➢ The Organisation are not making sufficient progress to ensure the outstanding actions on the Improvement Plan will be completed in line with the agreed implementation date.

For	Audit & Assurance Committee
Date of Meeting	26/05/2021
Location:	Online
Item on Agenda	3.2

Title	Internal Audit Annual Report 2020-21		
Request	For Approval		
Spokesperson	Mairianne Stewart, Head of Finance and Corporate Affairs (Interim) Shona NicIllinnein, Ceannard		
Governance route for the report	**Date**		**Type of Treatment**
-	-		-
Appendices	PT1 – BnG Internal Audit Annual Report 2020-21		
1.0	**Adhbhar/Reason**		
1.1	The paper presents the annual internal audit report, which provides an overview of the audits undertaken by Wylie Bissett during 2020-21. This was the second year of the three-year contract with Wylie Bissett.		
2.0	**Cùl-fhiosrachadh/Background**		
2.1	This is the second annual internal audit report from Wylie Bisset.		
3.0	**Prìomh Aithris/Fiosrachadh / Main points**		
3.1	The Internal Audit fieldwork was carried out between September 2020 and March 2021. Nine reports were produced in total, six of which were rated as strong (highest ranking) and three of which were rated as substantial (second-highest ranking). In conclusion, Wylie Bisset noted: *"We are satisfied that sufficient internal audit work has been undertaken to allow us to draw a conclusion as to the adequacy and effectiveness of the Organisation's risk management, control and governance processes.* *In our opinion Bòrd na Gàidhlig did have adequate and effective risk management, control and governance processes to manage its achievement of the Organisation's objectives at the time of our audit work. In our opinion, the Organisation has proper arrangements to promote and secure value for money."*		
4.0	**Moladh /Recommendation**		
4.1	The Committee is requested to: - Approve the reports presented.		
5.0	**Prìomh Bhuaidhean Ro-innleachdach**		
5.1	**Buaidhean air Ionmhas/Impact on Finance**		
	Internal audit fees are included in the budget.		
5.2	**Buaidhean air Luchd-obrach/Impact on Staff**		
	n/a		
5.3	**Buaidhean air Trèanadh/ Impact on Training**		
	n/a		

5.4	**Ceanglaichean ri Amasan Ro-innleachadh agus Corporra/Links to Strategic and Corporate Aims**
	Corporate Plan Aim: 4 That Bòrd na Gàidhlig will continue to improve how it works.
5.5	**Ceanglaichean ri Frèam-obrach Coileanaidh Nàiseanta/ Links to the National Performance Framework**

	OUR PURPOSE		OUR VALUES	
	To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth		We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way	
	NATIONAL OUTCOMES			
	Human Rights	☐	Children & Young People	☐
	Culture	☐	Communities	☐
	Environment	☐	Poverty	☐
	Health	☐	International	☐
	Learning	☐	Economy	☐
	Successful innovative businesses	☒		

5.6	**Buaidhean air Cliù/Impacts on Reputation**
	It is important the BnG continues to demonstrate improvement and these internal audit reports contribute to this.
5.7	**Buaidhean air Slàinte is Sàbhailteachd/Impacts on Health and Safety**
	n/a
5.8	**Buaidhean Laghail/Legal Impacts**
	n/a
5.9	**Buaidhean air Co-ionannas/Impacts on Equality**
	n/a
5.10	**Buaidhean air Àireannachd/Impacts on Environment**
	n/a

Bòrd na Gàidhlig

Internal Audit 2020/21

Annual Report

April 2021

Table of contents

1. Introduction

The prime responsibility of the Internal Audit Service (IAS) is to provide the Organisation's Audit & Assurance Committee, the Chief Executive Officer and other Senior Management of the Organisation, with an objective assessment of the adequacy and effectiveness of management's internal control systems.

We conduct our activity within the overarching framework of the Chartered Institute of Internal Auditors, Definition of Internal Auditing, Code of Ethics and International Standards for the Professional Practice of Internal Auditing, together with the UK Public Sector Internal Audit Standards, first introduced in April 2013.

In line with these Standards, we have developed a robust quality assurance process to ensure that each of our activities and reports are of a high and consistent standard. Quality assurance activity includes interim reviews during the internal audit process and an extensive final review before reports are issued to clients and other stakeholders. We actively seek to improve the services we deliver through a programme of CPD, training, networking and engagement with internal peers, as well as by piloting new ways of working.

We had an extensive external assessment undertaken against these standards in October 2019. The assessment was undertaken by the Chartered Institute of Internal Auditors who concluded:

"We are pleased to report that the Wylie and Bisset LLP Internal Audit Department (IAD) fully meet all of the Standards, apart from a single Standard which the team partially conform with. The IAD conforms with the Definition, Core Principles and the Code of Ethics, which form the mandatory elements of the Public Sector Internal Audit Standards (PSIAS) and the Institute of Internal Auditors' International Professional Practices Framework (IPPF), the globally recognised standard for quality in Internal Auditing. We found no aspects of non-conformance. This is an excellent result and represents a further improvement on the results of our 2017 exercise."

This Annual Report should be considered by the Audit & Assurance Committee prior to the committee submitting their annual report to the Board.

2. Executive Summary

Overall Opinion

We are satisfied that sufficient internal audit work has been undertaken to allow us to draw a conclusion as to the adequacy and effectiveness of the Organisation's risk management, control and governance processes.

In our opinion Bòrd na Gàidhlig did have adequate and effective risk management, control and governance processes to manage its achievement of the Organisation's objectives at the time of our audit work. In our opinion, the Organisation has proper arrangements to promote and secure value for money.

Our fieldwork was carried out between September 2020 and March 2021 and we have not undertaken any further internal audit assignments at the time of this report.

The overall findings and conclusion of each report are highlighted in Section 3. As can be seen from the summary in Section 3 all areas included in the Operational Plan for 2020/21 have been completed.

In forming our opinion, we have carried out the following work:
- A review and appraisal of financial and other controls operated by the Organisation;
- A review of the established policies and procedures adopted by the Organisation;
- An assessment of whether or not the internal controls are reliable as a basis for producing the financial accounts;
- A review of accounting and other information provided to management for decision making;
- Compliance and substantive audit testing where appropriate;
- A review of the Organisation's procedures in place to promote and secure value for money.

The analysis of performance indicators for the internal audit work carried out in the year is included at section 5.

2. Executive Summary

Basis of Opinion

As the Head of Internal Audit at Bòrd na Gàidhlig, we are required to provide the Audit & Assurance Committee with an opinion on the adequacy and effectiveness of the Organisation's risk management, control and governance processes. In giving our opinion it should be noted that assurance can never be absolute. The most that we can provide to the Audit & Assurance Committee is reasonable assurance that there are no major weaknesses in the Organisation's risk management, control and governance processes.

In assessing the level of assurance given, we have taken into account:

➢ All of the audits undertaken in relation to the year to 31 March 2021 as noted in section 3 of this report;

➢ Any follow-up action taken in respect of audits from previous periods;

➢ Any significant recommendations not accepted by management and the consequent risks;

➢ The effects of any significant changes in the Organisation's objectives or systems;

➢ Matters arising from previous reports to the Audit & Assurance Committee;

➢ Any limitations which may have been placed on the scope of internal audit;

➢ The extent to which resource constraints may impinge on the Head of Internal Audit's ability to meet the full audit needs of the Organisation;

➢ What proportion of the Organisation's audit need has been covered to date;

➢ The outcomes of our quality assurance processes.

5

3. Audit Findings

Summary of Work Undertaken

The following table summarises the audit work undertaken in 2020/21. The grading structure used in our reports can be found in Appendix A.

Area	Planned Days	Actual Days	Status	Overall Conclusion	High Priority Recommendations	Medium Priority Recommendations	Low Priority Recommendations
Financial Controls	4	4	Complete	Strong	-	-	-
Shared Services & General Procurement	4	4	Complete	Substantial	-	3	3
Business Continuity & Disaster Recovery	4	4	Complete	Substantial	-	3	1
Grants to Gaelic Organisations	2	2	Complete	Strong	-	-	-
External Organisations (MFOs)- Performance Management	3	3	Complete	Strong	-	-	-
Corporate Governance	3	3	Complete	Substantial	-	1	4
Risk Management	2	2	Complete	Strong	-	-	1
Improvement Plan	3	3	Complete	Strong	-	-	-
Follow Up Review	2	2	Complete	Strong	1*	2*	2*
Audit Management	3	3	Complete	N/A	N/A	N/A	N/A
Total	**30**	**30**			**1**	**9**	**11**

*All outstanding recommendations have been partially implemented.

4. Benchmarking

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the previous financial year.

Area	High	Medium	Low	Total
Corporate Governance				
Average number of recommendations in similar audits	-	2	3	5
Recommendations at Bòrd na Gàidhlig	-	1	4	5
Financial Controls				
Average number of recommendations in similar audits	-	1	1	2
Recommendations at Bòrd na Gàidhlig	-	-	-	-
Procurement				
Average number of recommendations in similar audits	1	2	1	4
Recommendations at Bòrd na Gàidhlig	-	3	3	6
Business Continuity & Disaster Recovery				
Average number of recommendations in similar audits	-	2	3	5
Recommendations at Bòrd na Gàidhlig	-	3	1	4
Summary				
Average number of recommendations in similar audits c/f	1	7	8	16
Recommendations at Bòrd na Gàidhlig c/f	-	7	8	15

4. Benchmarking

Area	High	Medium	Low	Total
Summary				
Average number of recommendations in similar audits b/f	1	7	8	16
Recommendations at Bòrd na Gàidhlig b/f	-	7	8	15
Risk Management				
Average number of recommendations in similar audits	-	2	1	3
Recommendations at Bòrd na Gàidhlig	-	-	1	1
Summary				
Average number of recommendations in similar audits b/f	1	9	9	19
Recommendations at Bòrd na Gàidhlig b/f	-	7	9	16

As highlighted above, Bòrd na Gàidhlig has a lower number of recommendations in comparison with the organisations it has been benchmarked against.

5. Key Performance Indicators

Analysis of Performance Indicators

Performance Indicator	Target	Actual
Internal audit days completed in line with agreed timetable and days allocation	100%	100%
Draft scopes provided no later than 10 working days before the internal audit start date and final scopes no later than 5 working days before each start date	100%	100%
Draft reports issued within 10 working days of exit meeting	100%	100%
Management provide responses to draft reports within 15 working days of receipt of draft reports	100%	78%*
Final reports issued within 10 working days of receipt of management responses	100%	100%
Recommendations accepted by management	100%	100%
Draft annual internal audit report to be provided by 30 April each year	100%	100%
Attendance at Audit & Assurance Committee meetings by a senior member of staff	100%	100%
Suitably experienced staff used on all assignments	100%	100%

*We note that management responses for 2 of the 9 reviews were not received within 15 working days

Appendix A - Grading Structure

For each area of review we assign a grading in accordance with the following classification.

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, some minor recommendations identified
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately

For each recommendation we make we assign a grading either as High, Medium or Low priority depending upon the degree of risk assessed as outlined below:

Grading	Risk	Classification
High	High Risk	Major weakness that we consider needs to be brought to the attention of the Audit & Assurance Committee and addressed by senior management of the Organisation as a matter of urgency
Medium	Medium Risk	Significant issue or weakness which should be addressed by the Organisation as soon as possible
Low	Low Risk	Minor issue or weakness reported where management may wish to consider our recommendation

Seisean Fosgailte | Open Session
Cuspair 3.3

For	Audit & Assurance Committee
Date of Meeting	26/05/2021
Location:	Online
Item on Agenda	3.3

Title	Internal Audit Plan 2021-22		
Request	For Approval		
Spokesperson	Mairianne Stewart, Head of Finance and Corporate Affairs (Interim) Shona NicIllinnein, Ceannard		
Governance route for the report	**Date**		**Type of Treatment**
-	-		-
Appendices	PT1 – Internal Audit Plan 2021-22 (final220421)		
1.0	**Adhbhar/Reason**		
1.1	The paper presents the proposed annual internal audit plan to be undertaken by Wylie Bissett during 2021-22. This will be the final year of the three-year contract with Wylie Bissett.		
2.0	**Cùl-fhiosrachadh/Background**		
2.1	The prime responsibility of the Internal Audit Service (IAS) is to provide the Audit & Assurance Committee, Ceannard and other Senior Management of the Organisation, with an objective assessment of the adequacy and effectiveness of management's internal control systems.		
3.0	**Prìomh Aithris/Fiosrachadh / Main points**		
3.1	Please note the summary of Internal Audit input proposed for 2021/22, along with the input for the previous two years (as a comparator):		

SYSTEM	AUDIT AREA	Operating Plan (No. of Days)		
		2019/20	**2020/21**	**2021/22**
	Total Days b/f	**14**	**16**	**17**
IT Systems	Information Security & Management	3		3
	Business Continuity & Disaster Recovery		4	
Governance	Corporate Governance	3	3	
	Risk Management	2	2	2
	Financial Governance	3		3
	Board Effectiveness Review			10
Required	Follow Up Review	2	2	2
	Audit Management	3	3	3
	Total Days	**30**	**30**	**40**

The proposed plan ensures that audit areas not subject to review in 2020/21 are in scope for 2021/22. In addition, a significant 10 days has been allocated to complete a Board Effectiveness Review.

4.0	**Moladh /Recommendation**
4.1	The Committee is requested to:
	- Discuss the proposed plan.
	- Approve the reports presented.
5.0	**Prìomh Bhuaidhean Ro-innleachdach**
5.1	**Buaidhean air Ionmhas/Impact on Finance**
	Internal audit fees are included in the budget.
5.2	**Buaidhean air Luchd-obrach/Impact on Staff**
	n/a
5.3	**Buaidhean air Trèanadh/ Impact on Training**
	n/a
5.4	**Ceanglaichean ri Amasan Ro-innleachadh agus Corporra/Links to Strategic and Corporate Aims**
	Corporate Plan Aim: 4
	That Bòrd na Gàidhlig will continue to improve how it works.
5.5	**Ceanglaichean ri Frèam-obrach Coileanaidh Nàiseanta/ Links to the National Performance Framework**

	OUR PURPOSE		OUR VALUES	
	To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth		We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way	
	NATIONAL OUTCOMES			
	Human Rights	☐	Children & Young People	☐
	Culture	☐	Communities	☐
	Environment	☐	Poverty	☐
	Health	☐	International	☐
	Learning	☐	Economy	☐
	Successful innovative businesses	☒		

5.6	**Buaidhean air Cliù/Impacts on Reputation**
	It is important the BnG continues to demonstrate improvement and the internal audit function contribute to this.
5.7	**Buaidhean air Slàinte is Sàbhailteachd/Impacts on Health and Safety**
	n/a
5.8	**Buaidhean Laghail/Legal Impacts**
	n/a
5.9	**Buaidhean air Co-ionannas/Impacts on Equality**
	n/a
5.10	**Buaidhean air Àireannachd/Impacts on Environment**
	n/a

BÒRD NA GÀIDHLIG

Internal Audit Plan

2021 - 2022

March 2021

Table of contents

96/208

1.   Introduction

Background

Wylie & Bisset LLP were appointed as Internal Auditors by the Audit & Assurance Committee with effect from 1 June 2019 until 31 March 2022.

Internal Audit

The prime responsibility of the Internal Audit Service (IAS) is to provide the Audit & Assurance Committee, the Chief Executive and other Senior Management of the Organisation, with an objective assessment of the adequacy and effectiveness of management's internal control systems.

The IAS objectively examines, evaluates and reports on the adequacy of internal control thus contributing to the economic, efficient and effective use of resources and to the reduction of the potential risks faced by the Organisation. Also, the operation and conduct of the IAS must comply with the guidelines set down by the Chartered Institute of Internal Auditors and Public Sector Audit Standards.

Terms of Reference – Internal Audit

The provision of the IAS by Wylie & Bisset LLP is covered by the letter of engagement dated 13 June 2019.

Formal Approval

The Audit Needs Assessment ("ANA") was approved by the Audit & Assurance Committee on 15 August 2019. This document covers the plan for 2021/22 and will be approved by the Audit & Assurance Committee on 18 May 2021.

Changes to the ANA

This document was prepared following discussions with the Chief Executive and the Head of Finance & Corporate Services. We note that it was agreed during our discussions to replace the scheduled Financial Controls (covering payroll and expenses), Performance Management and Contracted Services & Procurement with reviews of Employee Performance Management, Impact of Government Policy and Overall Financial Controls. It was also agreed with the Audit & Assurance Committee that we would undertake a Board Effectiveness Review.

2. Operational Plan 2021/22

Audit Area	High level indicative summary scope	Total Number Of Days
Overall Financial Controls	We will perform a review of finance processes relating to creditor payments, banking, financial management planning and reporting. Our review will look to ensure the Organisation is complying with policies and procedures relating to delegated levels of authority, purchase approvals, confirmation of receipt of goods, purchase orders, payment authorisations and separation of duties. We will also assess the impact of working from home on the Organisation's procedures.	3
Impact of Government Policy	The purpose of this assignment is to review the Organisation's progress against its Corporate Plan and how this is monitored and support by Scottish Government Policy.	3
Grants to Gaelic Organisations	The purpose of this assignment is to review the processes and procedures in place for the approval of grants and the release of instalments. We will undertake testing of the grants released to ensure that the Organisation's procedures are being adhered to.	2
External Organisations (MFOs) – Performance Management	The purpose of this assignment is to review the processes and procedures in place for the confirmation of receipt of performance reports for major Gaelic development partners (MFOs). We will also review the procedures and processes applied by the grant's management Team.	3
Employee Performance Management	The purpose of this assignment is to review the process in place for assessing employee performance management. This will include a review of the new system implemented by the Organisation and a review of the procedures for recording and assessing employees performance. We will also assess the arrangements in place for managing employee performance management during the Covid-19 pandemic.	3

4

2. Operational Plan 2021/22

Audit Area	High level indicative summary scope	Total Number Of Days
Public Bodies Gaelic Language Plans (including GLAIF grants)	The purpose of this assignment is to ensure that the Organisation are fulfilling their duties in line with the guidance of the Public Bodies Gaelic Language Plans. We will also look to ensure that funding received by the Organisation to provide financial assistance to support governing bodies is achieved.	3
Information Security & Management	The purpose of this assignment is to ensure the Organisation is complying with the critical aspects of the Information Security and Management Policy. We will also review the operation and procedures of the Records Management Plan to ensure this is operating effectively.	3
Risk Management	The purpose of this review is to provide assurance that the Organisation has appropriate risk management arrangements in place and that these have been embedded throughout the whole Organisation. This will be a detailed review to provide assurance that the risk management arrangements are adequate.	2
Financial Governance	The purpose of this assignment is to review and assess the effectiveness of the financial governance systems in place. This will include a review of the Committee structure, delegation schemes, standing orders and the role of the officers.	3
Follow Up	The effectiveness of the internal control system may be compromised if management fails to implement agreed audit recommendations. Our follow up work will provide the Audit & Assurance Committee with assurance that prior year recommendations are implemented within the expected timescales.	2

2. Operational Plan 2021/22

Audit Area	High level indicative summary scope	Total Number Of Days

Board Effectiveness Review	We will undertake a Board Effectiveness Review to ensure that:
	➤ The Board are effectively:
	  ➤ Monitoring the internal governance and processes of the Organisation;
	  ➤ Setting and monitoring strategy and risk appetite;
	  ➤ Fostering open and inclusive discussion, and devoting adequate time to their remit;
	  ➤ Reviewing the strategy and risk of the Organisation's business and the opportunity to explore key business issues rigorously.
	➤ The structure of the Board is appropriate and effective.
	➤ There is an appropriate skills mix, knowledge and experience within the Board to allow it make informed decisions and provide effective oversight.
	➤ The information provided to the Board and Committees is provided in a timely manner and of a sufficient quality to aid decision making.
	➤ The Board are adhering to the guidelines set by the Scottish Governments document "On Board: a guide for members of statutory boards" and the Financial Reporting Council's Guidance on Board Effectiveness.
		10

2. Operational Plan 2021/22

Assignment Plans

A detailed assignment plan will be prepared for each audit undertaken, setting out the scope and objectives of the work, allocating resources and establishing target dates for the completion of the work. Each assignment plan will be agreed and signed off by an appropriate sponsor from the Organisation.

Key Dates

Visit	Audit Areas	Key Organisation Personnel	Provisional Date for Visit	Date of Issue of Draft Report	Provisional Date to the Audit & Assurance Committee
Visit	Board Effectiveness Review	Chief Executive	TBC	TBC	TBC
Visit 1	Employee Performance Management Information & Security Management Grants to Gaelic Organisations Overall Financial Controls	Chief Executive Operations Manager Director of Language Planning and Community Developments Head of Finance & Corporate Services	27 September 2021	15 October 2021	17 November 2021
Visit 2	Financial Governance Impact of Government Policy Public Bodies Gaelic Language Plans (including GLAIF grants) Risk Management	Head of Finance & Corporate Services Chief Executive Director of Language Planning and Community Developments Head of Finance & Corporate Services	29 November 2021	17 December 2021	9 February 2022
Visit 3	External Organisations (MFOs) – Performance Management Follow Up	Director of Language Planning and Community Developments Head of Finance & Corporate Services	11 April 2022	27 April 2022	May 2022

Appendix A -   Summary of Internal Audit Input

1 April 2019 to 31 March 2022		Operating Plan (No. Of days)		
System	**Audit Area**	**2019/20**	**2020/21**	**2021/22**
Financial Systems	Financial Controls (covering creditor payments, banking and financial management planning & reporting)	3		
	Financial Controls (covering payroll, financial management planning & reporting and expenses)		4	
	Shared Services & General Procurement		4	
	Overall Financial Controls			3
Non Financial Systems	Grants to Gaelic Organisations	2	2	2
	Performance Management	3		
	External Organisations (MFOs) – Performance Management	3	3	3
	Employee Performance Management	3		3
	Public Bodies Gaelic Language Plans (including GLAIF grants)			3
	Improvement Plan Follow Up		3	
	Impact of Government Policy			3
	Total Days c/f	**14**	**16**	**17**

Appendix A - Summary of Internal Audit Input

1 April 2019 to 31 March 2022

System	Audit Area	Operating Plan (No. Of days)		
		2019/20	2020/21	2021/22
	Total days b/f	**14**	**16**	**17**
IT Systems	Information Security & Management	3		3
	Business Continuity & Disaster Recovery		4	
Governance	Corporate Governance	3	3	
	Risk Management	2	2	2
	Financial Governance	3		3
	Board Effectiveness Review			10
Required	Follow Up Review	2	2	2
	Audit Management	3	3	3
	Total Days	**30**	**30**	**40**

Appendix B - Grading Structure

For each area of review we assign a grading in accordance with the following classification:

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, some minor recommendations identified
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately

For each recommendation we make we assign a grading either as High, Medium or Low priority depending upon the degree of risk assessed as outlined below:

Grading	Risk	Classification
High	High Risk	Major weakness that we consider needs to be brought to the attention of the Audit & Assurance Committee and addressed by senior management of the Organisation as a matter of urgency
Medium	Medium Risk	Significant issue or weakness which should be addressed by the Organisation as soon as possible
Low	Low Risk	Minor issue or weakness reported where management may wish to consider our recommendation

Appendix C – Key Performance Indicators

Analysis of Performance Indicators

Performance Indicator	Target
Internal audit days completed in line with agreed timetable and days allocation	100%
Draft scopes provided no later than 10 working days before the internal audit start date and final scopes no later than 5 working days before each start date	100%
Draft reports issued within 10 working days of exit meeting	100%
Management provide responses to draft reports within 15 working days of receipt of draft reports	100%
Final reports issued within 5 working days of receipt of management responses	100%
Recommendations accepted by management	100%
Draft annual internal audit report to be provided by 30 April each year	100%
Attendance at Audit & Assurance Committee meetings by a senior member of staff	100%
Suitably experienced staff used on all assignments	100%

11

Seisean Fosgailte | Open Session
Cuspair 3.4

For	Audit & Assurance Committee
Date of Meeting	28/01/2021
Location:	Online
Item on Agenda	3.4

Title	Status of Internal Audit Recommendations
Request	For Decision
Spokesperson	Mairianne Stewart, Head of Finance and Corporate Affairs (Interim)

Governance route for the report	Date	Type of Treatment
Leadership Team	12/05/2021	For approval
Appendices	Yes PT1 – Status of Internal Audit Recommendations Register	

1.0	Adhbhar/Reason
1.1	The purpose of this report is to present information on progress on the actions arising from Internal Audit reports to the Audit and Assurance Committee.
2.0	Cùl-fhiosrachadh/Background
2.1	It is important the Audit and Assurance Committee assures itself that there is adequate progress and control improvements in implementing the recommendations.
3.0	Prìomh Aithris/Fiosrachadh / Main points
3.1	Since the last Audit and Assurance Committee, a further 5 Audit Actions were added to the register. These related to the Business Continuity & Disaster Recovery – Dec 20 audit report.
3.2	Overall progress of actions on the register are as follows:

AUDIT AREA	High	Medium	Low	TOTAL
Completed - On Time		5	2	7
Completed - Post Target Date			4	4
In Progress - On Time		1	3	4
In Progress - Post Target Date	1	3	1	5
Not Started - On Time			1	1
Not Started - Post Target Date				0
	1	9	11	21

3.3	In summary:
	- Since the last Audit and Assurance Committee (28 Jan 21), 11 findings have been closed.
	- There remain 1 High, 4 Medium and 5 Low findings open (of a total of 21 findings being monitored on the register);
	- Of the 9 open findings remaining, 3 relate to reports issued pre 2020-21 (Actions 1,2 & 10). These will be completed by end of July 21;

	- The open High finding (Ref 34) relates to the development of a database to manage Gaelic language plans. This work is scheduled to be completed by July 2021. In the meantime, the existing excel spreadsheet remains operational.
4.0	**Moladh /Recommendation**

4.1	The Committee is requested to:
	  - Consider the register
	  - Consider overall progress made as noted in section 3.1.
	  - Provide its approval to remove the Closed actions from reporting going forward.

5.0	**Prìomh Bhuaidhean Ro-innleachdach**
5.1	**Buaidhean air Ionmhas/Impact on Finance**
	Internal audit fees are included in the budget.
5.2	**Buaidhean air Luchd-obrach/Impact on Staff**
	The register is reviewed by the Leadership Team and managers on a monthly basis to ensure that progress is being made with the actions.
5.3	**Buaidhean air Trèanadh/ Impact on Training**
	There are recommendations for training and development for Board members and staff arising out of the reviews.
5.4	**Ceanglaichean ri Amasan Ro-innleachadh agus Corporra/Links to Strategic and Corporate Aims**
	Corporate Plan Aim: 4 That Bòrd na Gàidhlig will continue to improve how it works.
5.5	**Ceanglaichean ri Frèam-obrach Coileanaidh Nàiseanta/ Links to the National Performance Framework**

OUR PURPOSE			OUR VALUES		
To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth			We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way		
NATIONAL OUTCOMES					
Human Rights	☐		Children & Young People		☐
Culture	☐		Communities		☐
Environment	☐		Poverty		☐
Health	☐		International		☐
Learning	☐		Economy		☐
Successful innovative businesses	☒				

5.6	**Buaidhean air Cliù/Impacts on Reputation**
	It is important the BnG continues to demonstrate improvement and these internal audit recommendations contribute to this.
5.7	**Buaidhean air Slàinte is Sàbhailteachd/Impacts on Health and Safety**
	n/a
5.8	**Buaidhean Laghail/Legal Impacts**
	n/a
5.9	**Buaidhean air Co-ionannas/Impacts on Equality**
	n/a
5.10	**Buaidhean air Àireannachd/Impacts on Environment**
	n/a

Internal Audit 2021-22 – Position as at 6 May 2021

FINDINGS CLOSED SINCE LAST UPDATE (28 January 21)

Unique Ref	Report Date	Priority	Recommendation	Management Action	Owner	Original Completion date	Current Submission	Date of Update	RAG
3	Oct-18	Low	**Original Recommendation**: There is merit in having GLP information provided on a separate channel from the BnG main website. However, that makes updating and maintenance more difficult. It is recommended that in the short term the www.gaeliclanguageplansscotland.org.uk website be updated. In the longer term its functions could be provided within the proposed Plans Portal (see para 2.3). **Finding from WB 2019/20 Follow Up**: The Organisation are currently updating and redeveloping the Gaelic Language Portal on the website. The Organisation has appointed a new Communications Officer from 06/01/2020 and a graduate placement will also be appointed to redevelop the Organisation's website during 2021. This time frame was approved by the Board at the meeting on 11 December 2019. **Finding from WB 2020/21 Follow Up**: The Organisation's Communications Team are working on the process of updating the website specifically regarding Gaelic Language Plans. This is due to be completed by 31 March 2021. The Gaelic Language Plans Team has collated documents into one of three categories Approved Plans; Information for the Public and Information for Professional Users.	This recommendation is accepted. The appointment of an Executive Assistant in December 2019 has been an important development in progressing this project. It has been decided that the Gaelic Language Plans information aspect of the portal will be brought fully within the www.gaidhlig.scot website. Discussions are on-going at a technical level to ensure that the website structure is in place to host the information and with the Gaelic Language Plans team to ensure that the most appropriate and up-to-date materials are on the site. A new version of the statutory guidance on Gaelic language plans has been submitted to the Scottish Government and this, along with other key documents and templates, will form the core of this site.	Director of Language Planning and Community Developments	01-Dec-18	The BnG Communications team have led on a project to update the Bòrd na Gàidhlig website www.gaidhlig.scot, with input from across the organisation, including the Gaelic Language Plans team. The Plans team have worked through the existing content and have rationalised this under the three headings of: Approved plans; Information for the public; and Information for professional users. The public information relating to the Gaelic Language Plans was made available as part of the launch of our revised website on 23 March 2021. This recommendation is now complete.	25-Mar-21	L
25	Mar-20	Medium	We recommend that the Organisation monitor the completion of staff members PWP and that these are discussed at Senior Management Team meetings.	We will utilise the functions within People HR to enable tracking of the PWP process, this includes a reporting function. Reports will be submitted to the Leadership Team on a quarterly basis.	Operations Manager	01-Jul-20	Guidance note on how to store POPs issued to managers on 08-June-20. First quarterly report submitted to SMT meeting on 07-October-20. Quarterly HR reports include POP meetings and any delayed meetings are conveyed to the line managers by the Operations Manager separately from the SMT report. ***NOTE, This update had been omitted from the report to the Audit Committee on 28 January 21***	19-Feb-21	T
30	Oct-20	Medium	We recommend that the Organisation consider the skills mix on the Board and Committees and seek to hold discussions with the Scottish Government about recruiting additional members.	This was underway at the time of the report and the action has been completed	BnG	01-Apr-21	The vacancies were advertised with a closing date of 18/12/2020. The iinterviews have been held and the action is now complete.	10-Feb-21	T
32a	Oct-20	Low	We recommend that an induction checklist is produced to be completed when the new member is undergoing the induction. We also recommend that consideration be given to having a catch-up meeting with the Chair and/or Chief Executive after the new Board member has attended a few meetings. This will give the Chair and/or Chief Executive the chance to make sure the new member is aware and understands their role and responsibilities and what is expected of them as a Board member. It will also give the new Board member the opportunity to raise any comments/concerns/queries on the operation of the Board and the governance arrangements away from the meetings.	1 of 2: An induction checklist will be developed and put in place prior to the new board members joining the board.	Operations Manager	28-Feb-21	Board induction checklist and supporting documentation has been created and has now been approved by Ceannard and published on the Board Member's area.	13-Apr-21	T

RAG Status:

On Time	T
Running Late	R
Late	L

Internal Audit 2021-22 – Position as at 6 May 2021

Unique Ref	Report Date	Priority	Recommendation	Management Action	Owner	Original Completion date	Current Submission	Date of Update	RAG
33	Oct-20	Low	We recommend that Bòrd na Gàidhlig continue to develop its training programme with on-going refresher training being given to the Board members at least every couple of years on areas such as Risk Management, Fraud Awareness, Finance for non-Financial Board members, corporate governance training and GDPR amongst others. These could be delivered as short sessions either before or after the Board or Committee meetings. The training could include training for any new Chairs on how to run and control a meeting.	Board members were provided with guidance on chairing meetings and effective scrutiny and this material is available on the SharePoint site for board members. Information on additional training resources appropriate to board members was also provided.

Board members also have access to the SG governance hub which provides information for board members of any public body on a wide range of matters including training.

Board members receive information on training courses available on a wide range of topics including chairing meetings and all other topics recommended. In addition, some board members have carried out self-development through attending board and committee meetings of other public bodies.

A training session with an experienced facilitator is scheduled for 25 November for board members to develop their skills in effective challenge and related areas.

The annual training plan is being developed and board member training needs will be included in this plan. | Ceannard | 25-Nov-20 | The training session with the facilitator was held on 25/11/2020. The timescale for this action was not amended after the additional sentence on the annual training plan was amended.

All board members (other than the most recent appointment) have provided their training needs to the Operations Manager for inclusion within the 2021-22 Training Plan. | 13-Apr-21 | L |
| 34 | Oct-20 | Low | We recommend that consideration should be given to members meeting for 5-10 minutes after the Board/Committee meetings to discuss and assess the meetings and papers presented. This will allow any issues identified to be resolved quickly and will give members a chance to discuss any concerns etc they have in respect of the meetings and/or the information presented. | This will be proposed to the committees and board with the aim of implementing the review at the next cycle of meetings, starting with the board meeting on 2 December 2020. It will be an informal review at the conclusion of the formal meeting. | Ceannard | 02-Dec-20 | This is now taking place consistently through an informal item on committee and board meeting agendas. | 02-Mar-21 | L |
| 37 | Oct-20 | Medium | We recommend that to ensure that the purchase order system is operating effectively and providing the necessary control, all purchase orders should be raised and authorised prior to the order being placed, the only exception being emergency orders. In all instances, purchase orders should be raised and authorised prior to the invoice being received. | A review is being carried out of the Purchase Order system to ensure that, where appropriate, all Purchase Orders are raised and authorised prior to orders being place or invoices being received. Currently some Purchase Orders perform the function of payment authorisation of a previously authorised item of expenditure, and the revised system will ensure that this different function is clarified. | Head of Finance & Corporate Services | 28-Feb-21 | The Head of Finance & Corporate Services undertook a walkthrough of the process to identify where appropriate controls could be implemented to ensure that purchase orders (PO) are raised in advance of invoices arises.

From this review, she noted that the instances where this scenario is likely to occur with the provision of a service where the final cost is not known until the work is completed. For example, when urgent legal advice is required or for the monthly photocopying charge. The practice has been to wait until the invoice is received and then to raise a PO.

A new process has been established and documented as part of the 'Ordering Certification and Creditor Payments' Desktop Procedure. At the start of each financial year, Finance will create a 'call off' PO for such contracts. The PO will be raised for either all, or part, of the annual budgeted spend, as authorised by the Budget Holder. | 20-Jan-21 | T |

RAG Status:

On Time — T

Running Late — R

Late — L

Internal Audit 2021-22 – Position as at 6 May 2021

Cuspair 3.4

Unique Ref	Report Date	Priority	Recommendation	Management Action	Owner	Original Completion date	Current Submission	Date of Update	RAG
40	Oct-20	Low	We recommend that any quotes obtained from suppliers are attached to the Organisation's purchase order system to confirm that the appropriate number of quotes were obtained and that the order was placed with the most appropriate supplier.	The number of suppliers for which tenders have been/should be obtained is relatively small. It is not necessary or practical for obtaining best value to attach a tender check to every purchase order. This check should be carried out when the purchase order is being prepared i.e., before it enters the P.O. system. We will investigate ways in which this could be done for the small number of suppliers involved.	Head of Finance & Corporate Services	01-Jan-21	The Head of Finance & Corporate Services undertook a walkthrough of the process to identify the controls around the storage of evidence to demonstrate that appropriate quotations were being obtained.

Internal Audit had suggested using the Purchase Order (PO) system to store the quotations as this has the facility to attach supporting documents to POs. However, the key purpose of the PO system is to allow BnG to be fully informed of its financial commitments at any point in time. Finance felt that if we start recording documentation relating to organisations, other than the successful contractor, that it would add to confusion around the T&Cs associated with the financial commitment.

Currently, all tender documentation, including verbal and formal written quotations, is stored in the Contracts and Procurement section of Sharepoint. A unique reference is assigned to each contract awarded and is recorded in the Contracts Database, and a sub-directory is created for each contract (bnag.sharepoint.com/Contracts and Procurement/Projects/Relevant Year) where all the documentation, including tenders is maintained. We believe that this provides adequate storage of evidence to demonstrate that appropriate quotations were obtained.

As part of the exercise to produce the annual procurement report for the Board, a review to ensure compliance with the organisation's procurement policy, including requirements around quotations, will be undertaken and reported on. | 20-Jan-21 | L |
| 41 | Dec-20 | Medium | We recommend that the Organisation conducts a BIA and includes this within the Business Continuity Plan, to provide further assurance that the continuity of operations would not come under threat during a period of disruption. | We accept the recommendation and will update the Business Continuity Plan before submitting it to the Audit and Assurance Committee. | Operations Manager | 01-May-21 | The Business Impact Assessment has been completed, and is included within the Business Continuity Plan. | 05-May-21 | T |
| 42 | Dec-20 | Medium | We recommend that the Organisation include specific disaster scenarios and the steps that should be taken within the Plan to ensure that staff are confident in their roles. There is currently information regarding remote working arrangements in section 4.4 of the Plan. This should be expanded and added as an example of a disaster scenario.

We also recommend that the Organisation include information regarding the backup and restoration of data. Tecnica may be consulted to provide clarification before adding this information to the Plan. | We accept the recommendations to include specific disaster scenarios and the steps that should be taken within the Plan to ensure that staff are confident in their roles. The information regarding remote working arrangements in section 4.4 of the Plan will be expanded and added as an example of a disaster scenario.

We will also include information regarding the backup and restoration of data. Tecnica will be consulted to provide clarification before adding this information to the Plan and will update the Business Continuity Plan before submitting it to the Audit and Assurance Committee. | Operations Manager | 01-May-21 | The update of the Business Continuity Plan is complete, and will be submitted on 14 May 2021 as part of the papers for the next Audit & Assurance Committee.

The updated Plan is to be shared with, and discussed, at the Dè tha Dol meeting on Thursday 20th May. | 05-May-21 | T |
| 44 | Dec-20 | Low | We recommend that the Organisation include specific criteria to determine whether a situation qualifies as a disaster in their Disaster Recovery and Business Continuity Plan. | We will include specific criteria to determine whether a situation qualifies as a disaster in their Disaster Recovery and Business Continuity Plan. | Operations Manager | 01-May-21 | The update of the Business Continuity Plan is complete, and will be submitted on 14 May 2021 as part of the papers for the next Audit & Assurance Committee.

The updated Plan is to be shared with, and discussed, at the Dè tha Dol meeting on Thursday 20th May. | 05-May-21 | T |

RAG Status:
On Time T
Running Late R
Late L

Internal Audit 2021-22 – Position as at 6 May 2021

FINDINGS NOT STARTED

Unique Ref	Report Date	Priority	Recommendation	Management Action	Owner	Original Completion date	Current Submission	Date of Update	RAG
45	Dec-20	Low	We recommend that refresher training is provided to the members of the Board and the Management Team (members of the extended Leadership Team) every 2 years. This will ensure that all are kept up to date with any new developments in risk management arrangements. The refresher training can take the form of a 30 minute to 1-hour session delivered as part of one of the scheduled monthly (for the Leadership Team) or quarterly Board and Audit & Assurance Committee meetings.	This recommendation is accepted and the training will be delivered for board members and managers.	Head of Finance & Corporate Services	01-Oct-21	This will be undertaken once the new Board member(s) are in place.	13-Apr-21	T

FINDINGS IN PROGRESS

Unique Ref	Report Date	Priority	Recommendation	Management Action	Owner	Original Completion date	Current Submission	Date of Update	RAG
1	Jul-18	Low	**Original Recommendation**: Although the nature of Bord na Gàidhlig's activities means that there is not always a straightforward relationship between performance outcome and financial results, the adoption of 4 main strategic priorities provides an opportunity for integrating reporting at higher levels than previously. A revised financial reporting framework is currently being introduced, and this provides an opportunity to investigate integrated performance and financial reporting, possibly on a limited or pilot basis. **Finding from WB 2019/20 Follow Up**: The Organisation is developing new medium-term financial plans, this will allow for integrated performance and financial reporting. The Organisation expect the development of the new medium-term financial plans to be completed by March 2020.	A Medium-Term Financial Plan will be submitted to the Board in February 2020, and after that has been done the introduction of an element of integrated performance and financial reporting will be carried out during the 2020-21 financial year.	Head of Finance & Corporate Services	31-Mar-19 Expected to Complete 15-May-21	The 2021/22 Budget, and indicative budget for 2022/23 - 2025/26 **(BnG-06-2021 - 11.3 Buidseat 2021/22)** and the 2021/22 Operational Plan **(BnG-06-2021 - 10.1 PA Plana Gniomh 2021/22)**, were presented to, and approved by, the Board on 24 February 21. The Budget paper presented the high level budget for the 5 years in the MTFP. The 21/22 Operational Plan paper included a more indepth breakdown of the budget and how it was mapped to the Operational Outcomes (and also the Corporate Outcomes). New MI will be created by mid June (in advance of the first Quarter End in new financial year) which will allow the SMT and the Board to monitor progress towards these strategic corporate aims on a quarterly basis.	13-Apr-21	L
2	Jul-18	Medium	**Original Recommendation**: The use of electronic and/or digital signatures should be investigated, and a policy prepared to manage the introduction and usage of these, particularly where electronic documents with financial and/or contractual obligations are being signed by staff members on behalf of the Bòrd or are being received. **Finding from WB 2019/20 Follow Up**: The Organisation completed an investigation into the use of electronic and/or digital signatures and a policy is being drafted to manage the introduction and usage of these. This will be completed by the end of March 2020. **Finding from WB 2020/21 Follow Up**: The Organisation implemented the use of electronic signatures during Covid-19 and the subsequent introduction of home working. The Organisation has started the process to include this information within the policy and aim to have this completed by 31 March 2021.	Legal advice has been obtained on the use of electronic and/or digital signatures, and a policy on their use will be drafted in light of that advice.	Head of Finance & Corporate Services	31-Mar-20 Expected to Complete 31-May-21	In light of COVID-19, and as with many other organisations, BnG has implemented the use of electronic signatures. Docusign is used to supply authorised signatures for grant offers, procurment contracts, employment contracts and other sundry documentation requiring signatures. The process is managed by the Grants and Projects Officer and all signed documents are stored in an appropriate location on Sharepoint. We have prepared the Docusign Desktop procedure prior to the end of March 2021, however we have requested our Data Protection Officer to consider whether any formal updates are required to our procedure from a Data Protection perspective. This work is expected to be completed May 2021.	05-May-21	L

RAG Status:

On Time — T
Running Late — R
Late — L

Internal Audit 2021-22 – Position as at 6 May 2021

Cuspair 3.4

Unique Ref	Report Date	Priority	Recommendation	Management Action	Owner	Original Completion date	Current Submission	Date of Update	RAG
10	Oct-18	High	**Original Recommendation**: A Plans Portal is at present under preparation which will as a store of information and data on the GLPs for the BnG staff who are working in the area and for management, and also hold information to which access can be provided to the public bodies concerned. As well as securely storing information it would also facilitate reporting. It is recommended that this Portal be progressed as a matter of urgency. **Finding from WB 2019/20 Follow Up**: The Organisation are currently updating and redeveloping the Gaelic Language Portal on the website. The Organisation has appointed a new Communications Officer from 06/01/2020 and a graduate placement will also be appointed to redevelop the Organisation's website during 2021. This time frame was approved by the Board at the meeting on 11 December 2019.	This recommendation is accepted. The appointment of an Executive Assistant in December 2019 has been an important development in progressing this project. Discussions are on-going at a technical level to ensure that the website structure is in place to host the portal. The project will still require a reasonable amount of time from the team to ensure that the aims of the project are fulfilled.	Director of Language Planning and Community Developments	01-Aug-19	Whilst we had originally aimed to undertake this task in-house, time constraints have meant that we have opted to hire an external company to complete this work. After a tender process via the Public Contracts Scotland quick quotes facility, Tecnica were successful in their bid. Work has commenced on creating a user-friendly internal database aimed at rationalising the information we hold about Gaelic language plans. It will also address facilitating administration and reporting. The team were of the view that the benefits of providing access for public bodies to the database would be outweighed by the time spent on creating this. We also felt that it would not stop data queries coming into the team either, however the tool will provide efficiency and effectiveness benefits to other processes. It is scheduled that the work will be completed by July 2021. In the meantime, the existing excel spreadsheet is operational.	25-Mar-21	L
19	Jan-20	Medium	We recommend that the Organisation continue to work with the IT Support Company to implement a Data Leakage Prevention solution. **WB Follow up 2020/21**: The Organisation liaised with their IT Provider Tecnica to discuss the risks associated with Data leakage and concluded the following: ➢ Acceptable Use Policy provides clear guidance to staff surrounding Data Leakage. ➢ Further controls are required surrounding the potential data leaks for emails. The Organisation are currently in the process of updating their Microsoft 365 licences to Enterprise. This has an additional moderator functionality that scans outgoing mail for potential data leaks. ➢ Utilisation of Encrypted pen drives are still under review as staff that are required to complete presentations still utilise this facility. ➢ Further training was required for staff and Board. As such, a cyber resilience session was provided to staff on 8 December 2020 and another session to the Board on 22 February 2021.	Recommendation noted and accepted	Operations Manager	30-Apr-20	We met with Tecnica to discuss the risks associated with Data Leakage, and potential solutions to minimise this risk. It was apparent that there is no solution to completely prevent Data Leakage, although we did identify that our controls could be enhanced. Status of Data Leakage management activities: * Recongising the need for additional control around emails, we are in the process of upgrading our Microsoft 365 licenses to Enterprise. This will provide additional 'Moderator' functionality will will scan outgoing emails for potential data leakage. This option has been evaluated and a paper was presented to Sgioba Stiùiridh on 12 May 2021. It has now been agreed to implement the upgrade Microsoft 365 licenses; * We have removed the ability for staff to use pen drives; * Although we do not have a specific Data Leakage Policy, our Acceptable Usage policy provides clear guidelines to staff on expected behaviours and practices to ensure Data Leakage does not occur; and * Further training on relevant policies has been provided for staff and Board members, including a session on cyber resilience at the ½ day staff development session on 08/12/2020, and one for Board Members on 22/02/2021. This action will be closed once the new functionality has been installed and communicated to staff.	05-May-21	L

RAG Status:

On Time   T

Running Late   R

Late   L

Internal Audit 2021-22 – Position as at 6 May 2021

Unique Ref	Report Date	Priority	Recommendation	Management Action	Owner	Original Completion date	Current Submission	Date of Update	RAG
29b	Jan-20	Low	We recommend that the Organisation consider implementing and monitoring environmental targets.	The Leadership Team will review Bòrd na Gàidhlig's response to our contribution to environmental targets and will discuss appropriate targets for the organisation, taking into consideration that most of our contribution to sustainable development and carbon management is monitored as part of the work undertaken by other lead public organisations within the shared building spaces we work in. Bòrd na Gàidhlig currently has no environmental targets set by the Scottish Government. The organisation does take environmental matters seriously and adopts environmentally focused practices where possible. We work to operate in an environmentally sustainable manner and encourage environmentally sustainable behaviours in our activities and within our sharing of office space within buildings operated by other public organisations.	Ceannard / Partnerships Manager	30-Jun-21	These will be reported on in June 2021. This action will not be considered to be completed until after June 2021.	18-Jan-21	T
32b	Oct-20	Low	We recommend that an induction checklist is produced to be completed when the new member is undergoing the induction. We also recommend that consideration be given to having a catch-up meeting with the Chair and/or Chief Executive after the new Board member has attended a few meetings. This will give the Chair and/or Chief Executive the chance to make sure the new member is aware and understands their role and responsibilities and what is expected of them as a Board member. It will also give the new Board member the opportunity to raise any comments/concerns/queries on the operation of the Board and the governance arrangements away from the meetings.	2 of 2: An evaluation template to monitor effectiveness of induction processes has been developed to be used within 6 months of appointment. This has been completed by the most recent appointment to the board.	Chair	01-Oct-21	The Board member appointed 13 March 20 has provided his feedback. We will also complete the induction checklist as part of the induction process for the Board member appointed on 1 April 21, and ensure we obtain his feedback on the effectiveness of the induction process by end September 21.	13-Apr-21	T
36	Oct-20	Medium	We recommend that the Organisation establishes and assesses its spend profiles to ensure that contractors and approved suppliers are being used. We recommend that the Organisation considers its annual cumulative spend with all of its individual suppliers to establish any that have annual orders totally more than £50,000. We also recommend that for any that have orders totalling over £25,000 (the Organisation's tendering threshold) and which are not already subject to a contract or framework, the Organisation undertakes a tender exercise for these goods/services.	As 95%+ of suppliers provide annual orders below £25,000 it would not be cost effective to schedule and monitor cumulative annual spend for all suppliers. Initially we will profile spend for Top Twenty suppliers and monitor their spend plus ensure that any other suppliers that exceed £25,000 are tendered unless the purchases are under Scottish Government collaborative contracts.	Head of Finance & Corporate Services	31-Dec-20	Top 20 supplier schedule as at 31 Dec 2020 has been prepared and is currently being monitored. We have commenced our review of the suppliers that exceed £25,000 for 1 April 2020 - 31 March 2021, however due to an unexpected staff absence, this work has not been able to be completed. The details of any findings will be included within the Annual Procurement report. We expect this work to be completed during May.	05-May-21	L
38	Oct-20	Low	We recommend that the Board or one of its Committees are provided with a report which details the Organisation's procurement activities on at least an annual basis	Agreed that an Annual Procurement Report be prepared for each financial year, commencing with y/e 31 March 2021, and submitted to the Policy & Resources Committee.	Head of Finance & Corporate Services	30-Apr-21	An annual procurement report will be prepared for Year Ending 31 March 2021, after the end of the financial year. Due to an unexpected staff absence, this work has not been able to be completed. The details of any findings will be included within the Annual Procurement report. We expect this work to be completed during May.	05-May-21	T

RAG Status:
On Time   T
Running Late   R
Late   L

Internal Audit 2021-22 – Position as at 6 May 2021

Unique Ref	Report Date	Priority	Recommendation	Management Action	Owner	Original Completion date	Current Submission	Date of Update	RAG
43	Dec-20	Medium	We recommend that the Organisation retains all warranty information and adds this to the asset list so it can be monitored. This will provide further assurance of equipment protection.	We will ensure that all warranty information is retained and included in the asset register so that it can be monitored.	Office Manager	01-May-21	The Asset Register is now complete with warranty details for all devices. 22 devices are out of warranty but still in use and so further investigations are required to determine what, if any, action is required. For all new purchases, warranty information is now noted on the Asset Register when a new device is purchased and delivered to Tecnica for set up. A process of monitoring warranties that have reached the end of their period of cover is to be devised, so that the Office Manager/Operations Manager are to be made aware when a device is reaching the end of its warranty, and with the advice of their IT support providers, ascertain the devices suitability for continued use. This reporting will inform the Leadership Team of any aquisition needs annually for computers, if devices are coming to the end of their working life.	12-May-21	T

RAG Status:

On Time   T

Running Late   R

Late   L

For	Audit & Assurance Committee
Date of Meeting	26/05/2021
Location:	Online
Item on Agenda	4.1

Title	Improvement Plan		
Request	For Discussion		
Spokesperson	Jennifer Gilmour, Chair, Improvement Plan Steering Group (IPSG)		
Governance route for the report		**Date**	**Type of Treatment**
Leadership Team		21/04/2021	For Approval
Improvement Plan Steering Group		05/05/2021	For Approval
Appendices		PT 1 – Improvement Plan	

1.0	**Purpose**
1.1	This paper is to present the latest version of the Improvement Plan (IP) – approved by the Improvement Plan Steering Group (ISPG) on 05/05/2021 - to the Audit and Assurance Committee.
1.2	The paper is in English as the IP is in English, and it will be reviewed by the external auditors as part of their audit work.
2.0	**Background**
2.1	The IP is the main vehicle for the organisation ensuring that it embeds continuous improvement. This is the second IP. It was agreed that a revised Improvement Plan could be developed with the aim of providing a more concise and easily monitored Plan for the organisation. Deloitte was consulted as part of this development process as they will audit progress and impact of the Plan in the 2020/21 audit.
2.2	The ISPG is the governance mechanism for scrutinising progress on the Plan. The IP was scrutinised by the ISPG on 05/05/2021, with the addition of the two other members of the Audit and Assurance Committee.
3.0	**Main points**
3.1	The first part of the plan (Actions in Progress) contains the register of actions completed (on time and late) since the last IPSG meeting (March 21), as well as those actions in progress. Any proposed changes to revised dates are marked in Amber (< 1month), or Red (> 1month). Evidence to support the proposed closure of actions has been provided to, and reviewed by, the Head of Finance and Corporate Services. There is one action (6.3.10) where we are proposing to leave as 'Unresolved'. After various investigations, we were unable to establish what the Action was trying to achieve.
3.2	The second section (Complete Actions) lists all those actions previously reported and approved as Closed by the IPSG.
3.3	There has been good progress made since the last IPSG, with a further 8 actions approved as 'Closed'. [*Since the Audit & Assurance Committee on 28 January 2021, a further 34 actions have been 'Closed'*]. 15 (22%) actions now remain open.

4.0	**Recommendation**
4.1	The Committee is requested to: - Discuss the information presented; and - Report on the Plan to the Board.
5.0	**Key Strategic Impacts**
5.1	**Impact on Finance**
	There are a number of actions in the Plan which have an impact on Finance, including spend on change management expertise and training. These costs can be absorbed in the budget. A longer-term potential impact would be the submission of a business case for increased funding for the organisation. This would enable increased staffing as well as increased development funding for external groups and projects.
5.2	**Impact on Staff**
	The IP is one of the key documents in the organisation and has far reaching impacts on staff in terms of organisational direction, capacity and capability to deliver BnG's working, communication, learning and development systems as well as the financial resources to implement the organisation's plans.
5.3	**Impact on Training**
	As referenced in 5.2, the IP has extensive impact on training, particularly focused on developing systems for requesting, monitoring, evaluating training and development.
5.4	**Links to Corporate Aims**
	Corporate Plan Aim: 4 That Bòrd na Gàidhlig will continue to improve how it works.
5.5	**Links to the National Performance Framework**

OUR PURPOSE		OUR VALUES	
To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth		We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way	
NATIONAL OUTCOMES			
Human Rights	☐	Children & Young People	☐
Culture	☐	Communities	☐
Environment	☐	Poverty	☐
Health	☐	International	☐
Learning	☐	Economy	☐
Successful innovative businesses	☒		

5.6	**Impact on Reputation**
	The report on the IP has a potential impact on the organisation's reputation – good if the report is good; bad if the report is poor.
5.7	**Impact on Health and Safety**
	The Improvement Plan includes actions which can potentially impact positively on wellbeing.
5.8	**Legal Impact**
	N/a
5.9	**Impact on Equality**
	N/a
5.10	**Impact on Environment**
	N/a

Bòrd na Gàidhlig Improvement Plan 2021-22   Cuspair 4.1

INTRODUCTION

The Improvement Plan Steering Group (IPSG) is a sub-committee of the Audit and Assurance Committee (AAC). The IPSG consists of a board member from the AAC, a member of the leadership team and an employee representative. The Ceannard attends the IPSG. The IPSG has oversight of the Improvement Plan which was developed originally as a result of the Audit Report prepared by Deloitte in 2019.

The purpose of the Improvement Plan is to demonstrate and track that actions are being taken to ensure that the organisation is meeting the required improvements identified in the Audit Reports.

In addition, the Improvement Plan contains improvement actions identified by employees as a result of the Employee Survey undertaken in May 2020.

This plan is effective until a further Audit is undertaken.

The plan will be updated by the Leadership Team who will liaise with the Workstream/Action Leads in order to monitor progress, identify issues and evidence improvements.

The workstreams have been identified as a result of the Audit Report and Employee Survey. Workstreams are agreed by the Audit and Assurance Committee after discussion and review by the ISPG.

A baseline of actions has been agreed by the AAC. Changes to existing actions or new actions can only be agreed by the Improvement Plan Steering Group, which will be reported to the Audit and Assurance Committee.

Risks and Issues associated with the Plan will be reviewed by the IPSG and will be referred to the Audit and Assurance Committee in line with the guidance below.

COMPLETION GUIDANCE

IP Updates and monitoring: LEADERSHIP TEAM

New/Change to actions: To be agreed by the IPSG

Workstream Leads: As named

Responsible for communication of activity -and actions to be undertaken by other employees in BnG. Details to be noted in Comments/Update section of plan.

27042021

Bòrd na Gàidhlig Improvement Plan 2021-22   Cuspair 4.1

WORKSTREAM STATUS: Red/Amber/Green (RAG)

Indicator	Red	Amber	Green
Time	Expected improvement delivery more than 30 days later than agreed plan	Expected improvement delivery up to 30 days later than agreed plan	Expected improvement delivery on track and no likely risks or issues to indicate otherwise
Scope	A significant change to the scope of the workstream has been agreed with the IPSG in the last quarter	Not used	Project scope remains as agreed with the Project Sponsor and there are no likely risks/concerns to indicate otherwise. This will include minor changes that are routine and can be accommodated without changes to estimate or schedule above the agreed tolerance.
Cost	Costs expected to exceed current agreed estimate by more than 20%	Costs expected to exceed current agreed estimate by between 10-20%	Costs expected to meet current agreed estimate (with 10% tolerance)
Improvements (Benefits)	A reduction in benefits is likely to be more than 10%	Reduction in improvements of around 10%	Improvements are on target
Overall Project Status	RED if one or more of the above indicators are RED.	AMBER if one or more of the above indicators are AMBER and none are RED.	GREEN if all of the above indicators are GREEN.

RISKS & ISSUES (R&I)

There is a separate agreed R&I log for the overall programme of change. New and Changed R&I will be highlighted in this report.

An issue is anything that is causing an adverse impact on planned progress, cost or quality of the plan including when an action goes to Amber or Red. An issue exists today and must be resolved quickly (as distinct from a risk, which is yet to happen).

Workstream Leads are responsible for resolution and management of issues that can be resolved within their areas.

A risk is an undesirable event that, if it occurred, would impact the delivery or benefits of the plan. A risk is yet to happen and needs to be avoided or mitigated (as distinct from an issue which already exists today). Mitigating actions may be taken to reduce the likelihood of the event happening or to minimise its impact. Contingency action plans may need to be drawn up in case the risk event actually eventuates and therefore the risk becomes an issue.

27042021

Bòrd na Gàidhlig Improvement Plan 2021-22

Cuspair 4.1

ACTIONS IN PROGRESS

WORKSTREAM 1: Workforce

KPI/Target		**Target:** A management structure will be agreed and costed with a supporting succession plan to include actions to manage any gaps in business-critical roles. **Impact:** A route map to deliver the revised management structure which, when implemented, will deliver the required capacity and capability to achieve the organisation's stated aims and objectives. **Metric:** Proposal and Succession Plan approved by Board **Timescale:** by 31/03/2021				
1.1	Ceannard	**A revised management structure will be required to deliver organisational strategy with clear roles and responsibilities laid out for each position and a revised structure in place for the beginning of 2021/2022.**				
Ref	**Lead**	**Date Added**	**Improvement/Action**	**Due Date Revised Date**	**Deliverable**	**Comment/Update**	**Status**
1.1.4	Ceannard	25/10/20	Communication and Implementation plan for revised structure developed	31/03/2021	Communication and Implementation plan	27.04.2021: Communication and implementation plan was prepared by HR adviser in February 2021 on time. Target dates for deliverables on the plan have been extended to take account of staff workload and absences. We recognise the changes in structure are still being progressed but the Communication and Implementation plan (deliverable) was delivered on time. We therefore recommend to close this action.	Closed
1.1.5	Cathraiche	25/10/20	Board to continue to monitor that management structure is effective.	31/10/2021	Performance Reviews Reports on implementation of Operational Plan (Quarterly)	27.04.2021: Progress on Operational Plan 20/21 reported to the Board on 24.02.2021; commended by the Board for progress to date. The revised structure is being progressed but not yet concluded.	Open

27042021

Bòrd na Gàidhlig Improvement Plan 2021-22   Cuspair 4.1

1.2	Ceannard	A workforce plan is in place and agreed. An organisation wide training plan is developed and implemented, which centrally captures identified training needs, to ensure the organisation has sufficient skills/capabilities to deliver the strategy.				
Ref	**Lead**	**Date Added**	**Improvement/Action**	**Due Date Revised Date**	**Deliverable**	**Comment/Update**	**Status**
1.2.3	Operations Manager (HR)	25/10/20	Undertake individual and organisational training needs analysis through personal development plans	28/02/2021 Amended to 29/03/2021	Training Plan	13.04.21 – Plan has now been completed and we have the overall budget for the year. Those courses planned on being run early in the financial year have been costed in detail within the plan.	Closed
1.2.4	Operations Manager (HR)	25/10/20	Updated training policy guidance and procedures	28/02/2021 Amended to 26/05/2021	Training Policy	25.03.2021 – Streamlined policy and updated procedures submitted to LT on 13.02.2021. Policy has been consulted on and agreed by staff and will go to Policy and Resources Committee for approval on 18.05.21.	Open
1.2.5	Operations Manager (HR)	25/10/20	Training Review report for both staff and board members format drafted and agreed	31/03/2021 Amended to 16/06/2021	Training Report	24.04.21 – This has been completed, and was presented to Sgioba Stiùiridh on 21 April, and is being developed further. We present final report at the next CPG / Board.	Open
1.2.7	Cathraiche	25/10/20	Board to consider whether spend on training is sufficient.	31/10/2021	Training Reports submitted June & Oct; Staff Survey annually – board Oct 21	27.04.21 – The draft Training Report was presented at the Sgioba Stiùiridh Mìosail on 21 April. The report is now being updated to reflect feedback obtained and will be presented to the CPG on 18.05.21, prior to the Bòrd Stiùiridh on 16.06.21	Open
1.2.8	Operations Manager (HR)	19/01/21 (IP 2019-20)	Strengthen recruitment, selection and onboarding	30/04/2021	Annual new recruit survey for staff and board	13.04.21 Induction pack for both staff and board members has now been finalised. There is a link to this included within the Manager's Staff Induction pack.	Closed

27042021

Bòrd na Gàidhlig Improvement Plan 2021-22   Cuspair 4.1
WORKSTREAM 2: Governance and Transparency

KPI/Target			**Target:** Bòrd na Gàidhlig governance measures operate to the required standards **Impact:** The organisation operates effectively with appropriate governance structures and transparency **Metrics:** Internal Audit Report, External Audit Report, Board and Committee effectiveness reviews. **Timescale:** 31 May 2021				
2.1	**Head of Finance**		**A holistic review of the governance arrangements in the organisation will be carried out. Any recommendations arising from this review will be added to this improvement plan.**				
Ref	**Lead**	**Date Added**	**Improvement/Action**	**Due Date Revised Date**	**Deliverable**	**Comment/Update**	**Status**
2.1.4	Ceannard	04/02/21 (IA Report)	We also recommend that the Organisation review its Code of Conduct document periodically to ensure that it is still relevant and conform with good practice and is in line with the conduct the Organisation wishes its members and staff to uphold.	There is no implementation date for this as it is dependent on parliamentary process.	Revised Code of Conduct	04.02.2021 - The Model Code of Conduct is a document which is published by Scottish Ministers and was last updated in 2014. A consultation has opened to review and update the Model Code of Conduct. Once the revised Code is published, Bòrd na Gàidhlig in conjunction with update its Code and will submit its Code to Scottish Ministers and the Standards Commission for approval. This will be added to the Work Planner.	Closed
2.1.6	Cathraiche	04/02/21 (IA Report)	We also recommend that consideration be given to having a catch-up meeting with the Chair and/or Chief Executive after the new Board member has attended a few meetings. This will give the Chair and/or Chief Executive the chance to make sure the new member is aware and understands their role and responsibilities and what is expected of them as a Board member. It will also give the new Board member the opportunity to raise any comments/concerns/queries on the operation of the Board and the governance arrangements away from the meetings.	01/10/2021		24.04.2021 - An evaluation template to monitor effectiveness of induction processes has been developed to be used within 6 months of appointment. The link to this evaluation template is included within the Induction pack. This has been completed by the 2nd most recent appointment to the board. A new Board member was appointed 1 April 2021, and he will complete the full induction process.	Open

27042021

Bòrd na Gàidhlig Improvement Plan 2021-22   Cuspair 4.1

2.1.7	Cathraiche	04/02/21 (IA Report)	We recommend that Bòrd na Gàidhlig continue to develop its training programme with on-going refresher training being given to the Board members at least every couple of years on areas such as Risk Management, Fraud Awareness, Finance for non-Financial Board members, corporate governance training and GDPR amongst others. These could be delivered as short sessions either before or after the Board or Committee meetings. The training could include training for any new Chairs on how to run and control a meeting.	25/11/2021 Amended to 31/03/2021	Training evaluation forms completed	13.04.2021 – These generic items have been included in the training plan.	Closed
2.2			**Ensure compliance with standing orders**				
2.2.1	Office Manager	25/10/20 (2019-20 IP)	Training on standing orders for board and staff to ensure compliance. (SO 10, 22 and 57)	31/12/2020 Amended to 01/04/2021	Training completed	13.04.2021 The training was delayed due to staff absences. Board training was completed on 22 February and staff training on 1 April 2021.	Closed
2.2.2	Cathraiche	25/10/20 (ISA260 – 2019-20	Board to consider whether Standards Officer has sufficient skills and capacity to perform the role effectively and if not, what support/alternative measures can be put in place to bridge gaps identified	30/11/2020 Amended to 30/04/2021	Board SO's Performance Review and support plan	24.04.21 Standards Officer report provided to Cathraiche on 30/03/2021. Feedback has now been received from the Board, and the report has been revised and re-circulated.

Once agreed, this report will be added to the Board workplan and be part of annual routine process. | Open |
| 2.2.3 | Office Manager | 18.01.2021 (2019-20 IP) | Preparation of desktop instructions for the preparation and distribution of board and committee papers. (SO22) Develop desktop instructions for the appropriate provision of translation at meetings. (SO10) Further development of the verification checklist to include a line for date for distribution of documents. (SO22) | 31/03/2021 Amended to 30/04/2021 | Easy to follow information available for all staff involved in this work; consistent approach to delivery. | 13.04.2021 Desktop instructions have been expanded from a guide for admin staff to a more expansive instruction for staff on the process around preparation of papers for Board and Committee meetings.

Ceannard, Ops Mgr, Head of F&CS and Admin team currently walking through these draft SOs to ensure complete and can be used by those with no, or little, experience. | Open |

27042021

Bòrd na Gàidhlig Improvement Plan 2021-22   Cuspair 4.1

2.4			**Board Training and Effectiveness**				
2.4.1	Cathraiche	25/10/20	Board to agree whether all their main training needs are being met in line with an agreed training plan	30/04/2021 Amended to 30/06/2021	Board training report discussed at board meeting	13.04.21 PDP guidance and template issued; to be returned by 08.02.21. All board members completed and returned PDPs. The Board training report to be discussed at Board meeting.	Open
2.4.2	Cathraiche	25/10/20	Board to refamiliarize itself with its governing legislation, Standing Orders, Terms of Reference, to ensure they are aware of process for making key governance changes and are able to challenge when these processes are not followed	31/12/2020 Amended to 06/04/2021	Board regular reading and reviewing included as part of agenda	13.04.21 Refamiliarisation session held on 6 April 2021; attendance by 5 out of 7 board members plus SMT. Powerpoint sent on to board members unable to attend.	Closed
2.4.3	Operations Manager	25/10/20	Monitoring system for ensuring that training requests are actioned and monitored and report to board	30/06/2021	Board Training Review report	27.04.21: PeopleHR has been developed to capture all training requests. This proposed improvement to the Training process has been included within the latest draft of the Policy which is to be presented to the CSD for approval. To increase resilience, the staff member responsible for managing training requests is currently training another team member on the process. A new 'Training review' monthly meeting is to be implemented in 21/22. Part of the agenda will be to monitor and action training requests if appropriate. The Operations Manager will attend these meetings. Reporting to Board will take place following this.	Open
2.4.4	Ceannard/ Cathraiche	25/10/20	Self-assessment of leadership team, committee and board should be developed into a 3-year programme with external assessment every 3 years	31/03/2022	Board and Committee assessment plan	27.04.21 Paper was presented to AAC on 12.11.20 for Internal Audit review of effectiveness as part of 3-year cycle. Internal Audit plan 21/22 includes a plan for Board and Committee assessment.	Open

27042021

Bòrd na Gàidhlig Improvement Plan 2021-22 · Cuspair 4.1

2.4.5	Office Manager	25/10/20	Key governance documents which are on the website should be updated and made available on website immediately	31/05/2021	Website updates within 10 days of approved bilingual document available	27.04.21 Responsibilities for ensuring implementation are being transferred and documented. These activities will also be added to the Admin Team's Work Planner to ensure that the documents are published within required timescales.	Open
2.5	**SML**	**Change Management Support**					
2.5.2	Ceannard/ Cathraiche	25/10/20	Board to continue to monitor implementation of the programme for change and ensure it is delivered effectively	31/10/2021	Report to board on implementation of programme for change	05.03.21: Taylor Clarke will be reporting via the Board to the Audit Committee on progress	Open
2.5.4	Head of Finance & Corporate Services	25/10/20	Board to improve its processes for capturing and reporting progress on actions arising from Board and Committee meetings and from audit, and board members need to scrutinise management updates on those areas to a greater degree. (Links to 2.	16/12/2020 Amended to 31/03/2021	Board/Committee minutes	13.04.21 A centralised spreadsheet has been created and is maintainded by the Head of Finance & Corporate Services. All Board and Committee actions are held there. On a monthly basis, and prior to Board and Committee papers being prepared, updates are requested from action owners.	Closed
2.7		**Developing the Improvement Plan**					
2.7.1	Ceannard	26/01/21	Process and criteria for adding actions to the Improvement Plan to be developed	31/03/2021 Amended to 05/05/2021	Process agreed by IPSG	24.03.21 Discussions have been held with the Chair of the IPSG on systems for embedding continuous improvement and a paper on the options for achieving this will be brought to the IPSG meeting on 5 May 2021.	Open

27042021

Bòrd na Gàidhlig Improvement Plan 2021-22   Cuspair 4.1

WORKSTREAM 6: Communication

KPI/Target			**Target:** Ensure effective communication internally **Impact:** Improved employee satisfaction **Metrics:** Employee Survey continues to display evidence of improvement over periods of time. Employee feedback via employee rep at Improvement Plan Steering Group, Employee wellbeing survey reporting 90% staff expect to have their POPs. **Timescale:** 31 July 2021				
Ref	**Lead LNI**	**Date Added**	**Improvement/Action**	**Due Date Revised Date**	**Deliverable**	**Comment/Update**	**Status**
6.1	Operations Manager		**Improving internal communication, particularly around the Improvement Plan**				
6.1.3	Cathraiche	25/10/20 (2018/19 action)	Board and staff engagement – board should evaluate whether engagement is effective and whether more should be done through reflection on staff survey report and other assessments and agree actions (BnG-03-1920-15)	31/12/2020 Amended to 15/05/2021	Board engagement actions	27.04.21 A report on engagement actions is being prepared for the Board and should be circulated before mid-May.	Open
6.3			**Improvements arising from Employee Survey April 2020 and agreed by the whole team in September 2020**				
6.3.2	Operations Manager - process	25/10/20	CPD/Self-led learning (e.g. webinars, books, peer learning). Employees should have an agreed amount of time to undertake learning activities. Learning Activity should be reviewed at the 6 weekly review and recorded in People HR. (Link to Workstream 1)	31/12/2020 Amended to 30/05/2021	People HR Report PDP process	21.04.21 A self-led learning morning was allocated to all staff on 16.02.21. This will continue every quarter going forward, with the placeholders now in all staff's diaries. The revised Learning & Development policy is being presented to the Policy & Resources Committee on 18 May for approval. PeopleHR will be used for the requesting of staff training both formal and informal going forward. Guidance on the new process is being prepared in advance of this new functionality going live.	Open
6.3.10	Cathraiche		Feedback on information provided for board, external stakeholders, and recognition of what has been delivered.	28/02/2021	Comms reports	23.04.21 Following a meeting with various Officers in BnG, it became apparent that it is not clear what this action is intended to achieve. We therefore cannot provide an update on progress.	Unresolved

27042021

Bòrd na Gàidhlig Improvement Plan 2021-22   Cuspair 4.1
COMPLETED ACTIONS (As agreed by Improvement Plan Steering Group)

WORKSTREAM 1 - Workforce

1.1.1	Ceannard	25/10/20	Proposal on revised management structure to go to December Board Meeting	31/12/2020	Board paper	11.01.21 – Paper submitted and further meeting held; proposals agreed on 21.12.20	Closed
1.1.2	Ceannard	25/10/20	Proposal to have a funding plan/strategy in place	31/03/2021	Strategy approved by the Board	25.02.2021 Business Case approved by the Board on 24.02.2021 (BnG-06-2021-06.1 PT3)	Closed
1.1.3	Ceannard	25/10/20	Succession plan prepared and agreed by leadership team	28/02/2021	Succession Plan	25.02.2021 Workforce Plan with succession plan agreed by the Board on 24.02.2021 (BnG-06-2021-06.1 PT1)	Closed
1.2.1	HR	25/10/20	Workforce plan objectives and actions are reworked to provide sufficient detail	February 2021 board meeting	Workforce Plan	25.02.21 The Workforce Plan was presented to, and approved by, the Board on 24 February 21 (BnG-06-2021 - 6.1 PT1 Workforce Plan).	Closed
1.2.2	Operations Manager	25/10/20	Undertake individual and organisational training needs analysis through personal development plans	31/01/2021	Staff and board members with PDPs Organisational Development Needs identified by leadership team	14.01.21 Guidance issued to staff on 21.12.20, with training session for line managers on 18.01.21 on implementation of guidance. PDPs are complete and have been collated.	Closed
1.2.6	Operations Manager (HR)	25/10/20	Recruitment documentation records consideration for requirements on a case by case basis around Gaelic essential or not	31/12/2020	Recruitment documentation	14.01.21 – This process is in place.	Closed

27042021

Bòrd na Gàidhlig Improvement Plan 2021-22   Cuspair 4.1
WORKSTREAM 2 – Governance and Transparency

2.1.1	Head of Finance	25/10/20	Internal Audit process undertaken, and report submitted to Audit and Assurance Committee	28/09/2020 audit starts; AAC meeting November 2020	Audit report and recommendations	11.1.21 – Internal Audit report rating Substantial (Controls largely satisfactory although some weaknesses identified, recommendations for improvement made.) 1 Medium & 4 Low recommendations; 1 Low rec has been completed; the remainder are in progress.	Closed
2.1.2	Cathraiche	04/02/21 (IA Report)	We recommend that the Organisation consider the skills mix on the Board and Committees and seek to hold discussions with the Scottish Government about recruiting additional members.	01/04/2021	Meeting with SG to discuss recruitment of additional Board members	This was reviewed at a meeting between SG & BnG in October 2020. A new Board member (Donald McKay) was appointment 1 April 21.	Closed
2.1.3	Ceannard	04/02/21 (IA Report)	We recommend that Board and Committee members and senior staff are requested to complete the Code of Conduct Declaration each year.	24/12/2020	Code of Conduct Declarations	This was completed on 08.01.2021	Closed
2.1.5	Ops Manager	04/02/21 (IA Report)	We recommend that an induction checklist is produced to be completed when the new member is undergoing the induction.	28/02/2021 Amended to 31/03/2021	Checklist created	25.02.2021 – Induction pack for board members is being revised and improved.See also IP 1.2.8 08.03.21 Induction pack for board members has been revised and improved, and is now complete.	Closed
2.3			**Covering Reports should include sufficient information**				
2.3.1	Ceannard - LT	25/10/20	Greater information required in Impact sections of reports including links and impact on other plans, budgets and further development and consideration of risk	31/12/2020	More detailed Impacts sections on Covering reports Training for relevant employees on requirements	11.1.21 Draft guidance was created and discussed with all managers at SMT meeting (04/11/2020). Board feedback on quality of papers will provide the monitoring loop on effectiveness.	Closed
2.4.6	Cathraiche	04/02/21 (IA Report)	We recommend that consideration should be given to members meeting for 5 - 10 minutes after the Board/Committee meetings to discuss and assess the meetings and papers presented. This will allow any issues identified to be resolved quickly and will give members a chance to discuss any concerns etc they have in respect of the meetings and/or the information presented.	02/12/2020	Board paper presented to June 21 meeting	04.03.21 – This process is now in place with it being an item noted at the end of the agenda.	Closed

27042021

Bòrd na Gàidhlig Improvement Plan 2021-22   Cuspair 4.1

2.5.1	Ceannard	25/10/20	Change management support to ensure completion of Change Implementation Plan. Paper to Board on 23/09/20	Dependent on Scottish Ministers approval for spend	Change management support in place and terms of reference agreed	25.02.21 Approval was received on 7.12.20. Taylor Clarke Partnership appointed; commenced work with the organisation on 17.02.2021.	Closed
2.5.3	Ceannard	25/10/20	First review of timescales for implementing recommendations in improvement plan to be undertaken and cross-organisation input completed.	30/11/2020	Implementation Plan timescales agreed	11.1.21 All-staff review of IP was held	Closed
2.5.5	Ceannard	25/10/20	Review of governance – internal audit 28/09/20	31/12/2020	Internal Audit Report	18.01.2021 Internal Audit report completed and recommendations being implemented.	Closed
2.5.6	Ceannard	25/10/20	A review into effectiveness of committee structure should be carried out – internal audit underway w/c 28/09/2020	31/12/2020	Internal Audit Report	18.01.2021 Internal Audit report completed and recommendations being implemented.	Closed
2.5.7	HR	25/10/20	Have SMART targets for each Workstream in IP (KPIs)	30/11/2020	Improvement plan targets agreed	11.1.21 After a full consultation process, the IP was presented to the Board for approval on 02.12.2020.	Closed
2.5.8	HR		In order to improve monitoring of progress, a new format of Improvement Plan and Reporting should be established.	08/10/2020	Improvement plan	11.1.21 After a full consultation process, the IP was presented to the Board for approval on 02.12.2020.	Closed
2.6.1	Ceannard	25/10/20	The framework document needs to be updated to reflect the changes agreed with the Sponsor Division.	When SG changes are incorporated	Framework Document	05.03.2021 The document was updated (Board meeting 23/09/2020). The revised Framework document was approved by the Deputy First Minister, and this was received on 23.02.21. The document is now on our website.	Closed

WORKSTREAM 3 – Financial Management

3.1.1	Head of Finance	25/10/20	Budget in place and structure to report on performance against operational plan	Board meeting February 2021	Budget report	25.02.21 – Budget for 21/22 was presented to the Board on 24.02.2021 (BnG-06-2021-11.3) and a section was included in the Operational Plan 2021-22 to identify budgets to achieve outcomes.	Closed

27042021

Bòrd na Gàidhlig Improvement Plan 2021-22   Cuspair 4.1

3.1.2	Head of Finance	25/10/20	Set out outcomes which the budget aims to progress demonstrating the impact on MTFP	Board meeting February 2021	Budget presented for approval	05.03.21 – The 2021/22 Budget, and indicative budget for 2022/23 - 2025/26 (BnG-06-2021 - 11.3 Buidseat 2021/22) and the 2021/22 Operational Plan (BnG-06-2021 - 10.1 PA Plana Gniomh 2021/22), were presented to, and approved by, the Board on 24 February 21. The Budget paper presented the high level budget for the 5 years in the MTFP. The 21/22 Operational Plan paper included a more indepth breakdown of the budget and how it was mapped to the Operational Outcomes (and also the Corporate Outcomes).	Closed
3.1.3	Head of Finance	25/10/20	Add additional review in procurement exercise documenting qualitative considerations	30/11/2020	Qualitative measures added to procurement process	05.03.21 – The Operations Manager provided additional advice around qualitative considerations during tender processes to those with procurement responsibilities. At the end of the financial year, the Head of Finance & Corporate Services is required to investigate and report to the Board on compliance with BnG's Procurement policy. This review will include a look at theconsideration of qualitative measures as part of tender awards.	Closed
3.1.4	Operations Manager	25/10/20	Training on procurement should be provided to those involved in procurement process	15/12/2020	Training	14.01.21 First session delivered (8/10/2020); 2nd session delivered at the all staff development session on 08.12.20. A further session to be delivered by SG colleagues is planned for all-staff conference in April 21.	Closed

27042021

Bòrd na Gàidhlig Improvement Plan 2021-22   Cuspair 4.1
WORKSTREAM 4 - Financial Sustainability

4.1.1	Ceannard	25/10/20 (2019/20 action)	Business Case to be updated to focus on making best use of totality of funding with clear outcomes delivered	31/03/2021	Business case	25.02.2021 – Business case agreed by the Board on 24.02.2021 (BnG-06-2021-06.1 PT3) with clear outcomes identified.	Closed
4.2.1	Head of Finance	25/10/20 (2018/19 action)	MTFP to updated to include: - Best- and worst-case scenarios - Analysis of previous year statistics - Links between staffing changes and MTFP - Detail on actions to close the funding gap - Additional section on assumptions and risks	Revised draft – December 2020; Final version – February 2021	MTFP	05.03.21 – The final MTFP (BnG-06-2021 - 6.1 PT2 MTFP) was presented to, and approved by, the Board on 24 February 21. Within this paper, were 4 scenarios, with the Current Budget (also approved by the Board on 24 Feb) being the basecase scenario. A business case was also presented to, and approved, by the Board (refer to Item 4.1.1). This paper details BnG's proposal to SG to close the funding gap.	Closed
4.2.2	Head of Finance	25/10/20 (2019/20 action)	MTFP to be updated to reflect changes implemented by the organisation and the impact of the current Covid19 pandemic and in conjunction with reviews of other plans.	Revised draft – December 2020; Final version – February 2021	MTFP	05.03.21 – The final MTFP (BnG-06-2021 - 6.1 PT2 MTFP) was presented to, and approved by, the Board on 24 February 21. The planned organisational changes and the impact of Covid on BnG were considered when preparation this paper.	Closed

WORKSTREAM 5 – Value for Money

5.1.1	Director LP & CD	25/10/20 (2018/19 action)	Consultation Plan completed and findings agreed.	31/03/2021	Consultation Plan Board Updates	10.3.21 Consultation completed and findings agreed by the board in February 2021. Board agreed to establish a working group to implement the findings for the 21/22 financial year onwards.	Closed

27042021

Bòrd na Gàidhlig Improvement Plan 2021-22   Cuspair 4.1

| 5.1.2 | Director LP & CD | 25/10/20 (2018/19 action) | Analysis of 3-year funding. Does it provides better value for money than 1 year or one-off grants? | 31/03/2021 | Self-assessments from funded organisations Stakeholder feedback Internal evaluation of impact | 10.3.21 Consultation completed and findings agreed by the board in February 2021. Board agreed to establish a working group to implement the findings for the 21/22 financial year onwards. Self-assessment by funded organisation showed that 3-year agreements had been very helpful to them. Evaluation of the impact is on-going, with COVID-19 playing a significant part in outcomes – both negative and positive.

The Funding team's Work Planner for 21/22 includes the requirement for the analysis of the 3-year funding grants to be completed at the end of the 3-year term. | Closed |

WORKSTREAM 6 – Communication

6.1.1	Staff member, IPSG	25/10/20	Establish a mechanism for monitoring staff opinion in relation to specific actions undertaken as a result of the improvement plan	12/11/2020	Employee feedback on IP	18.01.21 Process agreed by IPSG and discussed at all staff meeting. Invite to first discussion sent out w/c 13/01/21.	Closed
6.1.2	Chair, IPSG	25/10/20	Extend invite to other members of staff to observe conduct of Improvement Committee meetings e.g. (Trade Union representatives)	12/11/2020	Employee rep attendance at IPSG	26.01.21 Steering group reviewed the mechanisms and agreed an alternative route forwards which will be reviewed after 6 months.	Closed
6.1.4	Office Manager	25/10/20 (2019/20 action)	System for reporting reason as to which language a paper is presented in – consistency of system for checking Gaelic/English are increased	02/12/2020	Paper submission process	14.01.21 Written guidance for cover papers developed which includes guidance on language use.	Closed
6.1.5	Operations Manager	25/10/20	Internal communications – review to see what further improvements can be made	30/11/2020	Internal Comms Strategy	14.01.21 Operations Manager & Communications officer developed and distributed Communication Survey for staff, 4-19 November 20; the outcomes were discussed at all-staff development session on 08.12.20.	Closed

27042021

Bòrd na Gàidhlig Improvement Plan 2021-22   Cuspair 4.1

6.1.6	Operations Manager	26/01/21	Ensure notification is placed on sharepoint to inform staff that meetings of board, committee or Improvement Plan Steering Group are available	31/03/2021	Message on sharepoint consistently	04.04.21 This has been in place for the recent cycle of meetings. 05.03.21 This instruction is now included in the desk instructions for meting administration.	Closed
6.2.1	Operations Manager	25/10/20	Encourage recognition as part of normal performance conversations (linked to values)	31/12/2020 Amended to 31/03/2021	SLT/Management development on positive reinforcement	05.03.21 A question has been added to POPs to ask which value staff member is going to focus on in the next period, and then discussed at next POP. Further work on this was delivered through managers' training session on 18.01.21.	Closed
6.2.2	LT	25/10/20	Employee achievement is recognised as part of the normal team meetings	30/11/2020 Amended to 28/02/2021	Feedback on employee achievement noted at team meetings by all employees	05.03.21 There are various mechanisms where Employee Achievements are recognised: * At the monthly Leadership Team meeting, there is a session with Managers on team successes. * Dè tha Dol? fortnightly all staff meeting. * Managers team meeting * Each dept talk about successes at their meetings	Closed
6.3.1	Manaidsearan	25/10/20	Follow and implement the Learning & Development policy and provide opportunities for the team (Link to Workstream 1)	31/01/2021	Managers reporting that they are comfortable with L&D policy and processes	08.03.21 A consultation of the draft policy was undertaken, and no objections were received. Therefore consider action to be closed.	Closed
6.3.3	LT	25/10/20	Recognition of wider skillset across the organisation and how it could be used in different situations. (Link to Workstream 1, Action 2.2)	28/02/2021	PDPs Skills matrix	14.01.21 This is underway, for example, the all-staff session on 08.12.20 comprised different training sessions all delivered by our own staff and we will continue to create these opportunities. It is reinforced by the increased cross-team working on projects and initiatives. PDPs have now been completed.	Closed

27042021

Bòrd na Gàidhlig Improvement Plan 2021-22   Cuspair 4.1

6.3.4	Operations Manager	25/10/20	Implement time off for volunteering activities through special leave policy – reminder at POP that this is available	31/12/2020	Volunteering process	14.01.21 Draft special leave policy, which has been consulted on, includes time off for volunteering. Staff requested a specific amount of time to be agreed. LT on 13.12.20 agreed 1 day volunteering pa per person. This was communicated to all staff through Dè tha Dol.	Closed
6.3.5	Operations Manager	25/10/20	Discuss wellbeing policies regularly and improve access of these to the team – following outcomes of Wellbeing Surveys	30/11/2020	Wellbeing Review	14.01.21 There are regular reminders about wellbeing support and information on policies at Dè tha Dol; two wellbeing surveys have been carried out; and HR will deliver a session tailered to the results on 16.02.21.	Closed
6.3.6	Manaidsearan	25/10/20	Performance success is measured on outputs of work rather than time at work. Ensure a focus on individual achievements that should be linked to the operational plan via POPs.	28/02/2021	POP Objectives	14.01.21 POPs link objectives to the operational plan and the review of objectives includes recognition of achievements.	Closed
6.3.7	Operations Manager	25/10/20	Clear communication and systems to let employees know relevant information about what is happening in the organisation e.g. re-introduction to the office – linked to 6.3.9	30/04/2021	Team meeting minutes Information on news page on sharepoint Internal Comms strategy	14.01.21 Regular updates to all staff on SharePoint and at Dè tha Dol (followed by notes from the meeting for those staff who were not present). 05.03.21 Internal communications plan in place and is updated monthly. Information continues to be disseminated at Dè tha Dol meetings and through SharePoint news.	Closed
6.3.8	Office Manager	25/10/20	Workload – while continuing to work from home, support wellbeing appropriately e.g. regular screen breaks etc	30/11/2020	Wellbeing Review POPs	05.03.2021 Additional H&S appointments were conducted for all staff with Peninsula Employee Support, with findings being submitted to Operations Manager. 14.01.21 Two wellbeing surveys carried out and outputs to be developed at 18.02.21; H&S training and review delivered at staff conference in April 20; this to be refreshed in April 21. All staff are encouraged to request equipment to facilitate home-working safely and to access online support.	Closed

27042021

Bòrd na Gàidhlig Improvement Plan 2021-22   Cuspair 4.1

6.3.9	Operations Manager	25/10/20	As part of Internal Communications strategy, present overview of all organisational set meetings, purpose, and feedback mechanisms	31/01/2021	Internal Comms Strategy	04.04.21 Document created and shared on intranet.	Closed
6.3.11	Operations Manager		Employees have time to review information and are signposted to where the information can be found.	31/01/2021	Employee Communication Agreement	05.03.21 A communication charter was draft and consulted on for 2 weeks, ending on 25.02.21. It was approved and will be published on SharePoint and all staff will sign up to the charter.	Closed

27042021

Presented to	Audit & Assurance Committee
Date of Meeting	26/05/2021
Where:	Online
Item on Agenda	4.2

Title of the paper	Embedding Improvement		
Recommendation to Members	For Approval		
Presenter	Mairianne Stewart, Head of Finance and Corporate Affairs (Interim) Shona NicIllinnein, Ceannard		
Governance Route		Date of Meeting	Type of Discussion
Improvement Plan Steering Group		05/05/2021	For Approval
Related Appendices	N/a		

1.0	Purpose
1.1	This paper is to present options, and make a recommendation, regarding the process for embedding a culture of ongoing improvements within Bòrd na Gàidhlig (BnG) in the longer term.
2.0	Background
2.1	The original request of the Improvement Plan Steering Group (IPSG) was for a paper on criteria for adding new recommendations to the Improvement Plan (IP). This original paper triggered further thought and discussions around managing improvements in the longer term, and then a prior version of this paper was presented to the IPSG on 05.05.2021.
3.0	Key Points
3.1	**Improvement Plan** The IP was implemented following Deloitte's annual audit for 2018/19. The 19/20 IP was replaced by the current IP, which combined outstanding actions with new ones. The Board and staff fully recognised the need and importance of the IP and the organisation has focused its attention on implementing the improvements required.
3.2	Around 22% of actions in the current IP remain open and a lot of work has been undertaken towards the closure of these also. We expect all but one action will be closed by end October 2021. Internal Audit completed the 'Improvement Plan Follow Up' review in March 2021 (Refer to 3.1 – PT2). The purpose of this review was to follow up on the completed actions within the IP to ensure that they had been completed in line with expectations. No issues were noted and an overall conclusion of 'Strong' was assigned.
3.3	The vast majority of issues on the initial IP were identified by Deloitte. We do not expect to receive a significant number of external audit actions going forward given the work undertaken in the last two years. In addition, BnG has developed a range of robust systems for managing operational processes and organisational development as a result of the actions on the IP over the last two years. These processes / tasks no longer need to be added to any IP as they are embedded within BnG.
3.4	However, there remains the possibility that other potential issues, risks or opportunities are identified in the future from a number of sources, such as Internal Audit, External Audit, Self Assessments, Staff Surveys, Stakeholder Surveys, National

	Reports, Staff Feedback, Risk Registers, Self Assessment surveys or external consultants. We currently have a number of mechanisms to monitor these risks, issues and opportunities, and to monitor the implementation of associated actions. We are therefore considering whether the Improvement Plan will still be required in the longer term to manage and embed ongoing improvements.
3.5	**Option 1 – Continue with Improvement Plan** The main consideration of continuing with the IP is the identification of those issues that merit to be added to the IP and be subject to the monitoring and governance of the IPSG. After significant discussion at the IPSG, on both 17 March 2021 and 5 May 2021, and within BnG, it was recognised that such an IP should be focussed on strategic, rather than operational matters. In order to ensure this, we would use the guidance within the Risk Management Strategy (refer to Paper 5.2) to assess risks/issues/opportunities. Each potential issue would need to be subject to an arithmetic assessment of likelihood and impact under the categories of: Financial, Operational, Stakeholder, Reputation, People, Budget Reduction and Compliance. Where the risk score establishes a High or Very High rating, then this would merit monitoring via the IP until fully addressed. It is worth noting that such issues are likely to be very infrequent.
3.6	Advantages: • IP has been successful in progressing a more robust controlled environment within BnG. • The IPSG provides formal oversight of the IP.
3.7	Disadvantages: • There will be significant duplication with other mechanisms in place to manage and progress issues / activities, e.g. the Strategic Risk Register also tracks strategic issues. • The IP may provide the incorrect impression externally that progress on improvement has been slow; or that significant changes are still required with BnG. • The organisation has matured significantly since the IP was implemented due to the commitment of the staff and the Board. The level of governance for the existing IP, which now has primarily operational actions in it, can give the impression internally that BnG is not functioning effectively and has a consequent negative impact on staff morale.
3.8	**Option 2 – Use Continuous Improvement Plan to embed improvements** BnG implemented a Continuous Improvement (CI) plan on 1 April 2021. This is a mechanism used in many organisations to promote a more proactive approach to driving efficiency and effectiveness, and strengthen the quality of service delivery. The initiatives are identified from the sources discussed previously, but also from within the organisation itself.
3.9	Other than those actions identified by Internal or External Audit, we would use the CI plan to capture all other improvements. The CI plan is monitored at the monthly leadership team meetings. Where any new large initiatives or themes are identified, these would be considered for inclusion in our annual Operational Plan, and/or our Strategic Risk Register. Should a material issue arise, then a separate paper for discussion / action would be prepared, for discussion with the appropriate Committee and/or Board.

3.10	The current Internal Audit report would be expanded to include any External Audit recommendations, particularly as we expect the number of these to reduce significantly. This paper is reviewed and monitored by the Audit and Assurance Committee and the Board, thereby ensuring an appropriate level of governance.
3.11	Many of the actions included within the current IP relate to annual operational activities that are now embedded within the organisation. Rather than using the IP to capture these, we are implementing Work Planners to capture routine work activities. These have now been established for the Committee and Board meetings, the Operations team, and are in progress for each of the other teams.
3.12	Finally, we would propose to present an annual report to the Audit and Assurance Committee and Board, as to the initiatives progressed on the CI plan in the year.
3.13	Advantages: - The CI plan alters the dynamic from change being 'imposed' on staff, to staff 'owning and driving' change. This is the next stage in the maturity of BnG and will help implement a proactive change and improvement culture. - It demonstrates that the Board is satisfied with the progress made since the IP was implemented. - There is no duplication in monitoring issues / initiatives.
3.14	**Proposal** The IPSG propose to the Audit and Assurance Committee to go with Option 2 for the reasons outlined above. We believe that this option will allow the continuance of the key benefits to BnG of having the IP, along with the IPSG governance: Focus on delivery; Enhanced Internal and External Communications; and Collation of Issues for monitoring. The monthly monitoring, and annual reporting to the Board, of the CI plan will ensure these benefits are maintained.
3.15	If Option 2 is proposed to the Board, we would continue to progress the actions on the IP and present to the IPSG and Audit and Assurance Committee to monitor progress. The next IPSG is on 18 August 2021, by which time, Deloitte will have completed their Year End audit. At this point, we will be able to make a final recommendation.
3.16	**Consultation Process** In addition to the discussions at the IPSG, we have sought consultation / feedback on the options within this paper from Deloitte, Staff Representatives (IPSG Staff Representative & Trade Union Representative) and SG Sponsor Division:
3.17	We met with Deloitte on 26 April 2021 to take soundings on our proposal. They commented that the IP was a product of its time and was required then to improve control and scrutiny. Their suggestion was that the Option 2 above seemed to be appropriate and the Board will require to conclude whether they are of this view.
3.18	A staff meeting was held on 4 May 2021 specifically to discuss this proposal and led by the TUS representative. This was to be led jointly with the IPSG staff member but due to other circumstances, that was not possible. As is normal practice, the papers for the IPSG meeting were made available, and notified to all staff on Sharepoint in advance of the meeting. The IPSG staff member provided a verbal update at the IPSG on 5 May 2021, and concluded that staff were in favour of Option 2.

3.19	• Discussions were held with the Head of Gaelic and Scots team (SG) on 27 April 2021 on the proposal. He is content with our recommended approach and will follow up with an email.
4.0	**Recommendation**
4.1	The Audit & Assurance Committee is requested to: • Consider the information presented in the paper; • Conclude on their preferred option and recommend it to the Board.
5.0	**Key Strategic Impacts**
5.1	Impact on Finance
	These papers have limited impact on finance.
5.2	**Impact on Staff**
	• Option 2 can help to encourage staff to be more actively involved in the identification and implementation of improvements within the organisation. • There has been recent consultation with, and feedback from staff around the IP. There is a recognition that the IP was required and has been successful in driving the organisation forward. Significant work has been undertaken and BnG is a much improved organisation now. By focussing on the IP, there is a view that it is a reminder of the past and impacts staff morale.
5.3	**Impact on Training**
	n/a
5.4	**Links to Corporate Aims**
	The report contributes to the corporate aim that BnG continues to develop how it works.
5.5	**Links to the National Performance Framework**

AR N-ADHBHAR/OUR PURPOSE		AR LUACHAN/OUR VALUES	
To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth		We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way	
AR LUACHAN BUILEAN NÀISEANTA/NATIONAL PERFORMANCE OUTCOMES			
Human Rights	☐	Children & Young People	☐
Culture	☐	Communities	☐
Environment	☐	Poverty	☐
Health	☐	International	☐
Learning	☐	Economy	☐
Successful innovative businesses	☒		

5.6	**Impact on Reputation**
	Building robust systems for continuous improvement contribute to a positive reputation for the organisation.
5.7	**Impact on Health and Safety**
	n/a
5.8	**Legal Impact**
	n/a
5.9	**Impact on Equality**
	n/a
5.10	**Impact on the Environment**
	n/a

For	Audit & Assurance Committee
Date of Meeting	26/05/2021
Location:	Online
Item on Agenda	5.1

Title	Risk Management Strategy		
Request	For Approval		
Spokesperson	Shona MacLennan, Ceannard		
Governance route for the report		**Date**	**Type of Treatment**
Leadership Team		12.05.2021	For Approval
Appendices		PT 1 – Risk Management Strategy	
1.0	**Purpose**		
1.1	The paper presents the revised Risk Management Strategy for the organisation. The paper is in English as the discussion will be in English. It will be reviewed by the internal and external auditors as part of their audit work.		
2.0	**Background**		
2.1	The Risk Strategy was last agreed by the Audit and Assurance Committee in April 2020 and by the Board in May 2020. It is reviewed on an annual basis and updated where appropriate.		
3.0	**Main points**		
3.1	The principal change to the strategy is the addition of Compliance to the range of strategic risks that could face the organisation, and the renaming of the risk Media to Reputation.		
3.2	The levels of risk for Compliance have been set out in the same way as those of the other strategic risks.		
3.3	These two developments represent the continuining maturity of the organisation in its approach to strategic development.		
4.0	**Recommendation**		

4.1	The Committee is requested to:
	  - Discuss the information presented;
	  - Approve the Strategy and
	  - Recommend the Strategy to the Board.		

5.0	**Key Strategic Impacts**		
5.1	**Impact on Finance**		
	The strategy does not have a direct financial impact, but ensures that financial risks are considered by the organsation.		
5.2	**Impact on Staff**		
	The strategy does not have a direct impact on the staff but ensures staff are considered in risk management.		
5.3	**Impact on Training**		

		Further training is planned for board members and senior officers on risk management and the strategy will form the basis of the training session.
5.4	**Links to Corporate Aims**	
		The report contributes to the corporate aim that BnG continues to develop how it works.
5.5	**Links to the National Performance Framework**	

	OUR PURPOSE		OUR VALUES	
	To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth		We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way	
	NATIONAL OUTCOMES			
	Human Rights	☐	Children & Young People	☐
	Culture	☐	Communities	☐
	Environment	☐	Poverty	☐
	Health	☐	International	☐
	Learning	☐	Economy	☐
	Successful innovative businesses	☒		

5.6	**Impact on Reputation**	
		Managing risk effectively is important to the organisation's reputation and the strategy ensures that there is an effective system in place.
5.7	**Impact on Health and Safety**	
		N/a
5.8	**Legal Impact**	
		N/a
5.9	**Impact on Equality**	
		N/a
5.10	**Impact on Environment**	
		N/a

Annex 1
BÒRD NA GÀIDHLIG
RISK MANAGEMENT STRATEGY

1. INTRODUCTION

1.1 The management of risk involves the identification and evaluation of uncertainties and opportunities associated with the delivery of agreed objectives. These uncertainties and opportunities can be internal or external to the organisation.

1.2 Risk management can operate at many organisational levels. At the top level, strategic risk management focuses on the delivery of long term corporate objectives, most commonly set out in Corporate and Operational Plans. Tactical and delivery risks will relate to annual operational plans and to specific project and activity plans respectively.

1.3 Risk management processes set out the organisation's planned responses to these uncertainties and untested opportunities in delivering our objectives. Risk management is focused on working to support achievement of goals and objectives. Through our risk management processes we seek to identify the key uncertainties that may adversely impact on our delivery, and identify the steps that we plan to take in moderating those uncertainties. We also seek to evaluate opportunities that present themselves to us, consider their potential benefits and consequences, and determine whether to pursue those options further.

1.4 Those responsible for overseeing delivery of objectives need to establish their risk appetite – the extent to which they are willing to accept a degree of uncertainty around strategic, tactical and operational objectives, and the degree of work which needs to be focused more on reducing the levels of uncertainty associated with delivery. Our risk management approach seeks to support the evaluation of risk, the potential to reduce or mitigate these risks, and determine whether remaining or residual levels of risk are acceptable.

2. STRATEGIC RISK MANAGEMENT

2.1 Risk Management in Bòrd na Gàidhlig is led from the strategic level. The organisation has statutory responsibility for the submission of a National Gaelic Language Plan to Scottish Ministers every five years, and we co-ordinate its delivery. The Board agrees a five-year Corporate Plan for the organisation, and establishes a strategic risk register which identifies the main risks that could impact on the achievement of the long term priorities and objectives adopted within the National and Corporate Plans. The Board, with the support of the Leadership Team, also establishes a set of mitigation actions which are focused on reducing the levels of uncertainty – whether the likelihood of a risk occurring or its impact should it occur – to acceptable levels wherever possible.

2.2 The Board is responsible for managing the approach to strategic risk in delivery of its long term goals and achieves this through by integrating its review of its strategic risk position as an embedded element of its regular review of Corporate Plan delivery. The status of strategic risks is assessed quarterly, and also against updates on presented by internal audit on delivery against strategic plans. Embedding these processes ensures the process of risk management remains relevant and directly linked to the process of monitoring delivery of the organisation's objectives.

2.3   The completeness of Bòrd na Gàidhlig's risk register can be assessed at these points, as can the effectiveness of mitigation actions. Newly emerging uncertainties or opportunities and the planned approach to them can be added, while any risks which have been adequately reduced can be removed from the risk register.

2.4   Between Board meetings, the responsibility for monitoring strategic risk management and the coverage of the risk register and management action is delegated to the Board's Audit and Risk Management Committee. They fulfill this responsibility through monitoring the risk register at their quarterly meetings and receiving updates from the Leadership Team on any exceptional new risks arising between meetings. The Leadership Team also undertakes regular reviews of the risk register.

3.   RISK APPETITE

3.1   Our risk appetite underpins our overall corporate strategy, delivery of our corporate objectives and stakeholder expectations. The approach to risk management set out above establishes that Bòrd na Gàidhlig has a dynamic rather than formulaic approach to risk appetite. This is particularly evident in that we have a low risk appetite for corporate and financial matters, as befits a public body. We have an increased risk appetite in our development function, enabling us to innovate and test approaches across a wider range of situations and scenarios.

4.   RISK ASSESSMENT

4.1   The arithmetic assessment of likelihood and impact before and after mitigation actions is an element of our risk management approach. However, the key determinant of risk appetite is the Board's evaluation of the coverage of the strategic risk register and adequacy of management and mitigation responses rather than a formulaic approach to reducing risk values.

4.2   Risks are assessed to assert the significance of the threat and at what level the risk should be treated. Each risk is scored as high, medium or low based on the risks *Impact x Likelihood.* Impact and likelihood are scored from 1 to 5 based on the guidance tables below. Risk assessors should choose the most suitable category of impact or likelihood for each risk. Our risk registers set out a resultant risk assessment level after the potential impact of management and mitigation action.

4.3.4 The impact of a risk will depend on the size and complexity of the risk, as well as the risk appetite for the related Activity.

Score	Financial	Operational	Stakeholder	~~Media~~ **Reputation**	People	Budget Reduction	**Compliance**
1	No impact on our ability to deliver a balanced budget	No negative impact on our ability to deliver the service	Some stakeholder concerns but little damage to confidence	Some local; media coverage (either adverse or positive]) but not leading to any influence on Bòrd na Gàidhlig's reputation	Little impact on our staff. No adverse motivational or welfare concerns	<£3%	No impact on our ability to ensure compliance.

2

2	Our ability to deliver a balanced budget will be realised with minimal adjustment	There will be very minimal impact on our ability to deliver our functions	Minor damage to stakeholder confidence, mainly with short-term implications	Principally local media coverage with some national media coverage (either adverse or positive) with minor impact on Bòrd na Gàidhlig's reputation	Staff motivation affected. Minor reduction in output from staff	4% to 9%	There will be very minimal impact on our ability to ensure compliance.
3	Action required to ensure delivery of a balanced budget. Potential adverse impact on service delivery	There will be reduction in the ability for us to deliver our functions and there may be minor service reduction.	Moderate damage to stakeholder confidence, mainly with short-term but possibly with some longer-term implications	National media coverage (either adverse or positive) with moderate and short-term impact on Bòrd na Gàidhlig's reputation	Staff attendance rates reduced. Health issues arising. Impact on functions to deliver against plans.	10% to 14%	Additional action required in order to address non-compliance and programme of improvement in place.
4	Insufficient finances available, leading to some parts of our function delivery being adversely affected	Function disruption for an extended period. Major consequences.	Major damage to stakeholder confidence - long term implications for relationship	National media coverage (either adverse or positive) with significant and medium-term impact on Bòrd na Gàidhlig's reputation	Staff leave the service. Inability for functions to meet objectives. Bòrd na Gàidhlig unable to deliver strategic priorities	15% to 25%	Major issues regarding compliance and extensive programme of improvement in place.
5	Failure to live within our means, all parts of our functions delivery will be affected, Government intervention required	Failure to deliver our functions	Total destruction of stakeholder confidence, very severe impact on re-building confidence for any future relationship	Major PR disaster, severe long-term damage to the reputation of Bòrd na Gàidhlig (or alternatively widely acclaimed media coverage with long-term positive significance for Bòrd na Gàidhlig's reputation)	Unable to deliver against corporate plan or ministerial expectations	>25%	Non-compliance such that Government intervention will be required.

4.4   The likelihood score is an indication of how likely it is that a risk will materialise, and also includes a scale for specific change projects or new areas of work.

3

Score	Description
1	Very Low – Where an occurrence is improbable or very unlikely
2	Low – Where an occurrence is possible but the balance of probability is against
3	Medium - Where it is likely or probable that an incident will occur
4	High – Where it is highly likely that an incident will occur
5	Very High – Where it is almost certain that an incident will occur

4.5   Where a risk has been scored, it will achieve a score of Very High, High, Medium or Low.

Likelihood					
5	L	M	H	VH	VH
4	L	M	H	H	VH
3	L	M	M	H	H
2	L	L	M	M	M
1	L	L	L	L	L
	1	2	3	4	5
			impact		

4.6   When we have assigned Risk Ratings we use the criteria below to assess the action we need to tale. This forms part of our risk appetite.

Very High	Risk Score 20-25	Unacceptable level of risk exposure that requires immediate mitigating action and monthly monitoring
High	Risk Score 12-16	Unacceptable level of risk which requires controls to be put in place to reduce exposure and monthly monitoring
Medium	Risk Score 6-10	Controls can be put in place or the risk accepted. Subjected to quarterly monitoring.
Low	Risk Score 1-5	Acceptable level of risk subject top six monthly monitoring

4.7   Once a risk has been assessed it is necessary to determine the most appropriate response to managing it. There are five potential ways to manage risks. These are:

Tolerate - Accept the consequences of the risk should it occur. If the risk is tolerated no control measures require to be implemented and therefore the risk only requires to be monitored on quarterly basis.
Treat - Take action to reduce the probability and/or impact of the risk.
Transfer - Remove part of the risk to someone else
Terminate - Cease the action/activity that is causing the risk to occur if this is appropriate
Take an opportunity - Share the risk with a partner involved in the area of work

5.   ROLES AND RESPONSIBILITIES

5.1   The Board is responsible for ensuring that effective arrangements are in place to provide assurance on risk management. Board members review the strategic risk register at quarterly board meetings and identify new areas of risk for the organisation.

5.2   The Audit & Assurance Committee (AAC) provides support to the Board for issues of risk management, control and governance. They review the strategic risk register at quarterly meetings, with information on increases/decreases in risks provided.

5.3   Leadership Team are responsible for continuing to develop the strategic risk register and for implementing actions identified to ameliorate risks. They are identified individually as

4

responsible for specific risks. They are also responsible for the development and monitoring of the operational risk register as well as implementing any identified actions, in the same way as the strategic risk register. They also should advise the Audit & Assurance Committee of any new strategic risk which arises between AAC meetings.

6.   OPERATIONAL RISK REGISTER

6.1   The operational risk register identifies the risks to achievement of operational objectives. Risks are assessed using the same assessment system as the strategic risk register and the same principles for addressing risks are used. Again, each risk is allocated to a member of the Leadership Team who takes responsibility for it. The operational risk register is updated at the monthly Leadership Team meetings and reported to the Audit and Assurance Committee and then to the Board.

7.   REVIEW

7.1   Bòrd na Gàidhlig's risk appetite will be reviewed annually and considered by the Board to check that the risk appetite remains appropriate to deliver the organisation's intended strategic aims and objectives in light of internal and external drivers and constraints.

Shona C NicIllinnein
Ceannard
04.05.2021

5

For	Audit & Assurance Committee
Date of Meeting	26/05/2021
Location:	Online
Item on Agenda	5.2

Title	Strategic Risk Register		
Request	For approval		
Spokesperson	Shona C NicIllinnein		
Governance route for the report		**Date**	**Type of Treatment**
Leadership Team/ Managers		12/05/2021	For Approval
Appendices		PT 1 – Strategic Risk Register	
1.0	**Purpose**		
1.1	The paper presents the strategic risk register. This was reviewed and updated by the Leadership Team and managers at their meeting on 12/05/2021. This paper is in English to assist understanding by Internal and External Auditors as demonstration of competent risk management is central to their work.		
2.0	**Cùl-fhiosrachadh/Background**		
2.1	n/a		
3.0	**Prìomh Aithris/Fiosrachadh / Main points**		
3.1	A separate section had been added to the register relating to risks arising from COVID-19. This included four risks identified; three which were new to the organisation and one which was already registered (ageing population). One new risk has been added to this section: 1.5 – Reduction in staff productivity – due primarily to the ongoing working from home/lockdown impact Four risks have been downgraded: 1.1 – Impact of COVID-19 on the elderly – probability decreased due to roll out of vaccine 1.3 – Partners unable to delivery BnG funded projects – probability decreased due to partners' delivery over the last year 1.4 – Loss of staff due to illness – probability decreased due to reduction in infection rates and roll-out of vaccine 4.2 – Politicisation of the language – probability reduced due to cross-party support for Gaelic in manifestos; and now in post-election period The definition of the following risk has been revised: 3.3 - Incomplete Learning journey or Learning journey not started – has been amended to Learning needs of individuals not met. This extends the concept of		

	learning to include the four skills of understanding, speaking, reading and writing and that many individuals have different requirements across those skills.
4.0	**Moladh /Recommendation**
4.1	The Committee is requested to: - Discuss the register - Make recommendations for changes as viewed appropriate Approve the register.
5.0	**Key Strategic Impacts**
5.1	**Impact on Finance**
	The register outlines the potential risk for funding of Bòrd na Gàidhlig in light of COVID-19 and pressures on public finances.
5.2	**Impact on Staff**
	The strategic risk register has an impact on the work that staff deliver in terms of ameliorating risks to the organisation or utilising opportunities. This risk around staff absence has been increased due to rising levels of COVID-19 infection.
5.3	**Impact on Training**
	Apart from increasing staff understanding of the issues raised by the risk register, there is not direct impact.
5.4	**Links to Corporate Aims**
	The report contributes to the corporate aim that BnG continues to develop how it works, and to the achievement of the three other corporate aims.
5.5	**Links to the National Performance Framework**

Our Purose		Our Values	
To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth		We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way	
AR LUACHAN BUILEAN NÀISEANTA			
Human Rights	☐	Children & Young People	☐
Culture	☐	Communities	☐
Environment	☐	Poverty	☐
Health	☐	International	☐
Learning	☐	Economy	☐
Successful innovative businesses	☒		

5.6	**Impact on Reputation**
	Managing risk has a significant impact on the organisation. The regular review of the strategic risk registers ensure the organisation focuses on this.
5.7	**Impact on Health and Safety**
	n/a
5.8	**Legal Impact**
	n/a
5.9	**Impact on Equality**
	n/a
5.10	**Impact on Environment**
	n/a

STRATEGIC RISK REGISTER

Risk Ref. No.	Risk Description	Consequence of Risk (if the risk was to materialise, list the things that could happen)	Control Measures in Place (Using the consequences as a reference, list what needs to be put in place to minimise the impact of the risk)	Action Tolerate / Treat / Transfer / Terminate / Take an Opportunity	Date Identified	When control last reviewed	Current Risk Assessment			Previous Risk Rating	Risk Movement	Unmitigated Risk Score			Risk Owner
							Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	

1. Covid-19

Risk Ref. No.	Risk Description	Consequence of Risk	Control Measures in Place	Action	Date Identified	When control last reviewed	Impact	Probability	Risk Rating	Previous Risk Rating	Risk Movement	Impact	Probability	Risk Rating	Risk Owner
1.1	**Impact of Covid-19 on elderly**	Loss of substantial part of the generation of fluent Gaelic speakers with a richness of vocabulary and cultural knowledge, leading to an impoverished language base.	Ensuring that immediate work is done to maximise virtual contact between elderly and young people	**Treat:** With partners, encourage cross-generation communications to reduce elderly isolation and increase language transfer.	Mar 2020	May 2021	4	2	8	12	↓	4	3	12	Director of Language Planning and Community Developments
1.2	**Downturn in the economy, leading to reducing public funds and greater need for funding in critical care services** (was 4.2 in previous register)	Less funding available for Gaelic development	Ensuring that Best Value is a key consideration in how Bòrd na Gàidhlig operates	**Treat:** Bòrd na Gàidhlig continues to operate on Best Value principles. **Tolerate** Prepare high-level scenarios based on development priorities in case of reduced funding **Take an opportunity** Collaborate with other public sector organisations to increase shared service options and consider increased collaborative working	April 2019	May 2021	4	4	16	16	→	4	4	16	Head of Finance
1.3	**Partners unable to deliver projects (funded by BnG)**	Reduced activity in Gaelic; reduced ability to deliver BnG strategic priorities.	Collaboration with partners to discuss and develop alternatives.	**Treat** Continue regular communication with main funded organisations. **Take an opportunity** Consider, with partners, alternatives or new developments to support delivery of Gaelic services.	April 2020	May 2021	4	2	8	12	↓	4	4	16	Director of Language Planning and Community Developments
1.4	**Loss of staff due to illness**	Reduced ability to carry out BnG's work and impact on staff morale.	Programme of support for staff in working from home.	**Treat** Review organisational priorities. Ensure wellbeing is a priority for staff and board. Implement new protocols rigorously to minimise risk of illness when allowed to return to office working.	Mar 2020	May 2021	4	2	8	12	↓	4	4	16	Ceannard
1.5	**Reduction in staff productivity**	Reduced capacity to deliver BnG's work due to impact of continued lockdown.	Programme of support for staff in working from home.	**Treat** Review organisational priorities. Ensure wellbeing is a priority for staff and board. **Take the Opportunity** Ensure that those most likely to be affected are offered earliest opportunity to return to office-based working.	Mar 2021	May 2021	4	2	8	-	-	4	4	16	Ceannard

	Risk Score	
Very High	Risk Score **20-25**	Unacceptable level of risk exposure that requires immediate mitigating action and monthly monitoring
High	Risk Score **12-19**	Unacceptable level of risk which requires controls to be put in place to reduce exposure and monthly monitoring
Medium	Risk Score **6-11**	Controls can be put in place or the risk accepted. Subjected to quarterly monitoring.
Low	Risk Score **1-5**	Acceptable level of risk subject to six monthly monitoring

Once a risk has been assessed it is necessary to determine the most appropriate response to managing it. There are five potential ways to manage risks. These are:

Tolerate - Accept the consequences of the risk should it occur. If the risk is tolerated no control measures require to be implemented and therefore the risk only requires to be monitored on quarterly basis.

Treat - Take action to reduce the probability and/or impact of the risk.

Transfer - Remove part of the risk to someone else

Terminate - Cease the action/activity that is causing the risk to occur if this is appropriate

Take an opportunity - Share the risk with a partner involved in the area of work

Last updated: 12.05.2021

STRATEGIC RISK REGISTER

Risk Ref. No.	Risk Description	Consequence of Risk (if the risk was to materialise, list the things that could happen)	Control Measures in Place (Using the consequences as a reference, list what needs to be put in place to minimise the impact of the risk)	Action Tolerate / Treat / Transfer / Terminate / Take an Opportunity	Date Identified	When control last reviewed	Current Risk Assessment			Previous Risk Rating	Risk Movement	Unmitigated Risk Score			Risk Owner
							Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	

2. More people are using and benefiting from Gaelic at work, at home, and in the community.

Risk Ref. No.	Risk Description	Consequence of Risk	Control Measures in Place	Action	Date Identified	When control last reviewed	Impact	Probability	Risk Rating	Previous Risk Rating	Risk Movement	Impact	Probability	Risk Rating	Risk Owner
2.1	**Ageing and declining traditional Gaelic-speaking communities**	Absence of economically active workforce will reduce ability for intergenerational transmission and usage	Ensuring that policies affecting Gaelic-speaking communit ies aim to retain and attract young people	**Treat:** Include Gaelic language in development of policies and contribute to public consultations **Take the Opportunity** Support initiatives aimed at retaining and attracting people to Gaelic speaking communities inluding encourage organisations to see current home-working as an opportunity for young people to live in the islands. Use existing consultations and the new work around preparing for NGLP#4 to engage further with traditional communities. Continue to emphasise the messages of the National Plan on the impact of socio-economic issues.	Nov 2019	May 2021	3	3	9	9	→	4	3	12	Director of Language Planning and Community Developments
2.2	**Scotland's Census 2021 (deferred to 2022)**	Continued deline of Gaelic speakers will negatively impact the view of the public and politicians	Encouraging Gaelic speakers to acknowledge their Gaelic skills in the census	**Tolerate:** Communication strategy to enourage people to acknowledge their Gaelic skills in Scotland's Census 2021 (*now 2022*). Communication strategy in place to prior to publication of census results **Take an Opportunity** Encourage anyone who has Gaelic skills to participate in the census process. process Use the planned information session with NRS and Gaelic orgs to inform the communication strategy.	Nov 2019	May 2021	3	2	6	6	→	4	3	12	Director of Language Planning and Community Developments
2.3	**Economy**	Reduced funding for public bodies will result in less spending on Gaelic	Cooperating with public bodies to encourage maintainance of support for Gaelic	**Treat:** Make the case for Gaelic as an economic asset Develop Gaelic Plans which progress essential priorities Use Gaelic Plans to encourage public bodies to normalise Gaelic spending in key areas such as education **Take the Opportunity** Continue to make the case that was made at CoHI that Gaelic be part of its work.	Nov 2019	May 2021	4	4	16	16	→	4	4	16	Director of Language Planning and Community Developments

Very High	Risk Score **20-25**	Unacceptable level of risk exposure that requires immediate mitigating action and monthly monitoring	
High	Risk Score **12-19**	Unacceptable level of risk which requires controls to be put in place to reduce exposure and monthly monitoring	
Medium	Risk Score 6-11	Controls can be put in place or the risk accepted. Subjected to quarterly monitoring.	
Low	Risk Score 1-5	Acceptable level of risk subject to six monthly monitoring	

Once a risk has been assessed it is necessary to determine the most appropriate response to managing it. There are five potential ways to manage risks. These are:
Tolerate - Accept the consequences of the risk should it occur. If the risk is tolerated no control measures require to be implemented and therefore the risk only requires to be monitored on quarterly basis.
Treat - Take action to reduce the probability and/or impact of the risk.
Transfer - Remove part of the risk to someone else
Terminate - Cease the action/activity that is causing the risk to occur if this is appropriate
Take an opportunity - Share the risk with a partner involved in the area of work

Last updated: 12.05.2021

STRATEGIC RISK REGISTER

Risk Ref. No.	Risk Description	Consequence of Risk (if the risk was to materialise, list the things that could happen)	Control Measures in Place (Using the consequences as a reference, list what needs to be put in place to minimise the impact of the risk)	Action Tolerate / Treat / Transfer / Terminate / Take an Opportunity	Date Identified	When control last reviewed	Current Risk Assessment			Previous Risk Rating	Risk Movement	Unmitigated Risk Score			Risk Owner
							Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	
				Continue working on the Faster Rate of Progress meeting in February 2021					16						

3. Opportunities for people to develop their Gaelic skills at any age have increased and are more accessible

Risk Ref. No.	Risk Description	Consequence of Risk	Control Measures in Place	Action	Date Identified	When control last reviewed	Impact	Probability	Risk Rating	Previous Risk Rating	Risk Movement	Impact	Probability	Risk Rating	Risk Owner
3.1	As consequence of budgetary pressures resulting from Covid-19 LAs do not prioritise extending Gaelic Education.	Number of children with Gaelic skills is insufficient to maintain speaker numbers	Ensuring that there is enough people and financial resources to meet demand	**Treat / Transfer:** Working with local authorities to ensure that staff are available where they are needed. **Treat / Transfer:** Working with colleges, universities, and training providers to ensure that their courses are delivering enough staff to meet demand. **Treat** Continuing support for LAs on Gaelic Plan commitments and through engagement with national networks (GLAN, ADES etc.) **Take the Opportunity** Use the work underway to review the implementation of the Statutory Guidance to increase understanding of it and its use.	Nov 2019	May 2021	4	4	16	16	→	4	5	20	Director of Gaelic Education
3.2	Local authorities unwilling to grow Gaelic Education	Number of children with Gaelic skills is insufficient to maintain speaker numbers	Making the case (financial, economic and educational) for Gaelic education.	**Treat:** Working with Scottish Government and local authorities to ensure there is robust supporting information for a strong case. Control Measure: Continuing support for LAs on Gaelic Plan commitments and through engagement with national networks (GLAN, ADES etc.) **Take the opportunity** Continue to promote the positive news about research into bilingualism.	Nov 2019	May 2021	4	4	16	16	→	4	5	20	Director of Gaelic Education
3.3	~~Incomplete Learning journey or Learning journey not started~~ Learning needs of individuals not met	~~Fewer people fulfil potential to become fluent in Gaelic~~ People do not feel confident in their Gaelic skills, leading to reduced use	Ensuring that Gaelic education remains a choice. Ensuring that all children starting Gaelic education can follow it through to secondary level. Ensuring that all adults ~~learners~~ who aim to ~~become fluent~~ develop their Gaelic skills have	**Treat / Transfer:** Continuing support for LAs on Gaelic Plan commitments and through engagement with national networks (GLAN, ADES, CLAD etc.) Continuing partnership work with LearnGaelic and national organisations such as Education Scotland and the SQA. Dialogue with local authorities to ensure that as many young people as possible who learn Gaelic at primary school can continue this at secondary school. **Take the opportunity:** Work with all partners to promote access to online resources for all stages and types of	Nov 2019	May 2021	4	4	16	16	→	5	3	15	Director of Gaelic Education

Very High	Risk Score 20-25	Unacceptable level of risk exposure that requires immediate mitigating action and monthly monitoring
High	Risk Score 12-19	Unacceptable level of risk which requires controls to be put in place to reduce exposure and monthly monitoring
Medium	Risk Score 6-11	Controls can be put in place or the risk accepted. Subjected to quarterly monitoring.
Low	Risk Score 1-5	Acceptable level of risk subject to six monthly monitoring

Once a risk has been assessed it is necessary to determine the most appropriate response to managing it. There are five potential ways to manage risks. These are:

Tolerate - Accept the consequences of the risk should it occur. If the risk is tolerated no control measures require to be implemented and therefore the risk only requires to be monitored on quarterly basis.

Treat - Take action to reduce the probability and/or impact of the risk.

Transfer - Remove part of the risk to someone else

Terminate - Cease the action/activity that is causing the risk to occur if this is appropriate

Take an opportunity - Share the risk with a partner involved in the area of work

Last updated: 12.05.2021

STRATEGIC RISK REGISTER

Risk Ref. No.	Risk Description	Consequence of Risk (if the risk was to materialise, list the things that could happen)	Control Measures in Place (Using the consequences as a reference, list what needs to be put in place to minimise the impact of the risk)	Action Tolerate / Treat / Transfer / Terminate / Take an Opportunity	Date Identified	When control last reviewed	Current Risk Assessment			Previous Risk Rating	Risk Movement	Unmitigated Risk Score			Risk Owner
							Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	
			the opportunity to do so.	learning needs.and support resource expansion to ensure continued growth on online learning for all types of learning needs, particularly SpeakGaelic. Make use of data provided by LearnGaelic.scot monthly. **Transfer:** Ensure that there is strategic lead to ensure that learners learning resources are in place to fulfil needs and amibtions.have facilities to take them to fluency.											

4. More people in Scotland are positive about Gaelic language and culture

Risk Ref. No.	Risk Description	Consequence of Risk	Control Measures in Place	Action	Date Identified	When control last reviewed	Impact	Probability	Risk Rating	Previous Risk Rating	Risk Movement	Impact	Probability	Risk Rating	Risk Owner
4.1	**Gaelic does not maintain a positive image**	People less inclined to be involved with or learn the language	Ensuring the success of Gaelic in Scotland's towns and cities is highlighted. Highlighting the value of the language to traditional Gaelic-speaking communities. Countering negative messages and misinformation.	**Treat:** Having an active communication strategy to publicise the successes and counter misinformation. **Transfer** Encourage others to maximise good news stories about Gaelic **Take the Opportunity** Continue to promote the statistics from Duolingo, LearnGaelic and online activities. Provide leadership on the interdependence of all Gaelic communities and the importance of collaboration and mutual support.	Nov 2019	May 2021	4	3	12	12	→	5	4	20	Ceannard
4.2	**Politicisation of the language**	Maximise the impact of the commitments for Gaelic in the main political parties' manifestos.	Continuing dialogue with all political parties on a non-partisan basis.	**Treat:** Ensuring Gaelic is not drawn into a partisan position. **Take the Opportunity** Continue communication with MSPs who are involved with and supportive of Gaelic to support national developments.	Nov 2019	May 2021	4	3	12	16	↓	4	4	16	Ceannard
4.3	**Gaelic not seen as important**	Public and political support for Gaelic eroded	Normalising Gaelic within Scottish life	**Treat:** Emphasise the social and economic worth of Gaelic to the whole of Scotland.	Nov 2019	May 2021	4	3	12	12	→	4	4	16	Ceannard

5. Bòrd na Gàidhlig continues to develop how it works

Risk Ref. No.	Risk Description	Consequence of Risk	Control Measures in Place	Action	Date Identified	When control last reviewed	Impact	Probability	Risk Rating	Previous Risk Rating	Risk Movement	Impact	Probability	Risk Rating	Risk Owner
1	**Insufficient staff capacity**	Bòrd na Gàidhlig is unable to fulfil its commitments and staff morale is reduced.	Business case for more staff.	**Treat:** Submit and make business case to Scottish Government	Nov 2019	May 2021	4	4	16	16	→	5	4	20	Ceannard

Very High	Risk Score **20-25**	Unacceptable level of risk exposure that requires immediate mitigating action and monthly monitoring
High	Risk Score **12-19**	Unacceptable level of risk which requires controls to be put in place to reduce exposure and monthly monitoring
Medium	Risk Score **6-11**	Controls can be put in place or the risk accepted. Subjected to quarterly monitoring.
Low	Risk Score **1-5**	Acceptable level of risk subject to six monthly monitoring

Once a risk has been assessed it is necessary to determine the most appropriate response to managing it. There are five potential ways to manage risks. These are:
Tolerate - Accept the consequences of the risk should it occur. If the risk is tolerated no control measures require to be implemented and therefore the risk only requires to be monitored on quarterly basis.
Treat - Take action to reduce the probability and/or impact of the risk.
Transfer - Remove part of the risk to someone else
Terminate - Cease the action/activity that is causing the risk to occur if this is appropriate
Take an opportunity - Share the risk with a partner involved in the area of work

Last updated: 12.05.2021

STRATEGIC RISK REGISTER

Risk Ref. No.	Risk Description	Consequence of Risk (if the risk was to materialise, list the things that could happen)	Control Measures in Place (Using the consequences as a reference, list what needs to be put in place to minimise the impact of the risk)	Action Tolerate / Treat / Transfer / Terminate / Take an Opportunity	Date Identified	When control last reviewed	Current Risk Assessment			Previous Risk Rating	Risk Movement	Unmitigated Risk Score			Risk Owner
							Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	
			Implement interim measures for corporate services and review finance needs	**Treat:** Attention given in the workforce plan to ensure that enough staff resource is in place to successfully deliver Corporate and Finance functions in the short and long term.					12						
2	Reputation	Negative aspects of reputation affect Bòrd na Gàidhlig's ability to deliver its role.	Communications Strategy to highlight Bòrd na Gàidhlig's role in promoting and funding Gaelic development	**Treat:** Utilising all media channels to tell our story **Take the opportunity** Increase communication through the work in developing the 4th National Gaelic Language Plan.	Nov 2019	May 2021	4	3	12	12	→	5	5	25	Ceannard

Very High	Risk Score **20-25**	Unacceptable level of risk exposure that requires immediate mitigating action and monthly monitoring
High	Risk Score **12-19**	Unacceptable level of risk which requires controls to be put in place to reduce exposure and monthly monitoring
Medium	Risk Score **6-11**	Controls can be put in place or the risk accepted. Subjected to quarterly monitoring.
Low	Risk Score **1-5**	Acceptable level of risk subject to six monthly monitoring

Once a risk has been assessed it is necessary to determine the most appropriate response to managing it. There are five potential ways to manage risks. These are:

Tolerate - Accept the consequences of the risk should it occur. If the risk is tolerated no control measures require to be implemented and therefore the risk only requires to be monitored on quarterly basis.

Treat - Take action to reduce the probability and/or impact of the risk.

Transfer - Remove part of the risk to someone else

Terminate - Cease the action/activity that is causing the risk to occur if this is appropriate

Take an opportunity - Share the risk with a partner involved in the area of work

Last updated: 12.05.2021

For	Audit & Assurance Committee
Date of Meeting	26/05/2021
Location:	Online
Item on Agenda	6.1

Title	Terms of Reference		
Request	For Approval		
Spokesperson	Mairianne Stewart, Head of Finance and Corporate Affairs (Interim) Shona NicIllinnein, Ceannard		
Governance route for the report	**Date**		**Type of Treatment**
-	-		-
Appendices	PT1 – Terms of Reference		
1.0	**Adhbhar/Reason**		
1.1	The paper presents updates made to the Terms of Reference that require approval from the Audit and Assurance Committee, prior to requesting approval from the Board.		
2.0	**Cùl-fhiosrachadh/Background**		
2.1	The Audit and Assurance Committee work to the remit contained within the Terms of Reference, and as approved by the Board.		
3.0	**Prìomh Aithris/Fiosrachadh / Main points**		
3.1	The changes proposed to the Terms of Reference are: - The committee will be provided with a secretariat function by the Head of Finance & Corporate Services (previously it was Head of Finance); - The committee will be attended by the Head of Finance & Corporate Services (previously it was the Head of Finance); - Clarity has been provided around the broad timings, i.e. the gap, between meetings; and - The logo has been updated on the front cover.		
4.0	**Moladh /Recommendation**		
4.1	The Committee is requested to: - Consider the terms of reference for the Audit and Assurance Committee, and consider the amendments made. - Endorse the updated Terms of Reference for recommending to the Board for approval.		
5.0	**Prìomh Bhuaidhean Ro-innleachdach**		
5.1	**Buaidhean air Ionmhas/Impact on Finance**		
	n/a		
5.2	**Buaidhean air Luchd-obrach/Impact on Staff**		
	The paper presents the change that the committee will be provided with a secretariat function, and be attended by, the Head of Finance & Corporate Services.		
5.3	**Buaidhean air Trèanadh/ Impact on Training**		
	n/a		

5.4	**Ceanglaichean ri Amasan Ro-innleachadh agus Corporra/Links to Strategic and Corporate Aims**		
	n/a		
5.5	**Ceanglaichean ri Frèam-obrach Coileanaidh Nàiseanta/ Links to the National Performance Framework**		

	OUR PURPOSE		OUR VALUES	
	To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth		We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way	
	NATIONAL OUTCOMES			
	Human Rights	☐	Children & Young People	☐
	Culture	☐	Communities	☐
	Environment	☐	Poverty	☐
	Health	☐	International	☐
	Learning	☐	Economy	☐
	Successful innovative businesses	☒		

5.6	**Buaidhean air Cliù/Impacts on Reputation**
	n/a
5.7	**Buaidhean air Slàinte is Sàbhailteachd/Impacts on Health and Safety**
	n/a
5.8	**Buaidhean Laghail/Legal Impacts**
	n/a
5.9	**Buaidhean air Co-ionannas/Impacts on Equality**
	n/a
5.10	**Buaidhean air Àireannachd/Impacts on Environment**
	n/a

NA BUN-RIAGHAILTEAN

A' CHOMATAIDH SGRÙDAIDH IS DEARBHACHD

TERMS OF REFERENCE

AUDIT & ASSURANCE COMMITTEE

Air aontachadh le/Approved by: **Am Bòrd Stiùiridh – The Board**

Air aontachadh air/Approved on: **2020-05-26**

Ath-nuadhachadh a dhìth/Review due on: **05-2022**

A' Ghàidhlig is Beurla Co-ionnan: **OND**

A' CHOMATAIDH SGRÙDAIDH IS DEARBHACHD	AUDIT AND ASSURANCE COMMITTEE
NA BUN-RIAGHAILTEAN	**TERMS OF REFERENCE**
Tha am Bòrd Stiùiridh air Comataidh Sgrùdaidh is Dearbhachd a stèidheachadh mar Chomataidh den Bhòrd Stiùiridh gus taic a chumail ris na dleastanasan aige a thaobh chùisean co-cheangailte ri rianachd chunnartan, smachd agus riaghladh agus dearbhadh co-cheangailte ri sin tro phròiseas le sgrùdadh, ath-bhreithneachadh agus ceasnachadh cuideachail.	The Board has established an Audit and Assurance Committee as a Committee of the Board to support it in their responsibilities for issues of risk management, control and governance and associated assurance through a process of scrutiny, review and constructive challenge.
Ballrachd • Tha na buill den chomataidh nam Buill Bùird: Stiubhairt MacLeòid, Ailean Caimbeul agus Jennifer Gilmour • Bidh Stiubhairt MacLeoid na chathraiche air a' chomataidh. • Bheir Ceann an Ionmhais is Chùisean Corporra taic rùnaireachd dhan chomataidh.	**Membership** • The members of the committee are Board Members: Stewart MacLeod, Allan Campbell, and Jennifer Gilmour • The committee will be Chaired by Stewart MacLeod • The committee will be provided with a secretariat function by the Head of Finance and Corporate Affairs.
Ag aithris • Bidh a' chomataidh ag aithris gu foirmeil ann an sgrìobhadh dhan Bhòrd agus dhan Oifigear Chunntachail às dèidh gach coinneimh. Mar as trice bidh lethbhreac de gheàrr-chunntas na coinneimh mar bhunait na h-aithris. • Bheir a' chomataidh Aithisg Bhliadhnail dhan Bhòrd agus dhan Oifigear Chunntachail, ann an ùine gu leòr gus crìoch a chur air na cunntasan agus air an aithris air riaghladh, le geàrr-chunntas air na co-dhùnaidhean aice bhon obair a rinn i tron bhliadhna.	**Reporting** • The committee will formally report in writing to the Board and Accountable Officer after each meeting. A copy of minutes of the meeting will usually form the basis of the report. • The committee will provide the Board and Accountable Officer with an Annual Report, timed to support finalisation of the accounts and the governance statement, summarising its conclusions from the work it has done during the year.
Dleastanasan Bheir a' chomataidh comhairle dhan Bhòrd agus dhan Oifigear Chunntachail air: • na pròiseasan airson rianachd chunnartan, smachd agus riaghladh agus air an aithris air riaghladh; • na poileasaidhean cunntasachd, na cunntasan, agus aithisg bhliadhnail na buidhne, a' gabhail a-steach a' phròiseas airson lèirmheas a dhèanamh air na cunntasan mus tèid an cur chun an luchd-sgrùdaidh, na mearachdan a thèid a lorg, agus litir-dhearbhaidh an luchd-stiùiridh dhan luchd-sgrùdaidh bhon taobh a-muigh; • na gnìomhan a tha fa-near dhan luchd in-sgrùdaidh agus dhan luchd-sgrùdaidh bhon taobh a-muigh agus toraidhean na h-obrach aca;	**Responsibilities** The committee will advise the Board and Accountable Officer on: • the strategic processes for risk management, control and governance and the governance statement; • the accounting policies, the accounts, and the annual report of the organisation, including the process for review of the accounts prior to submission for audit, levels of error identified, and management's letter of representation to the external auditors; • the planned activity and results of both internal and external audit;

- iomchaidheachd freagairt an luchd-stiùiridh do chùisean a chaidh a chomharrachadh le obair sgrùdaidh, a' gabhail a-steach litir/aithisg riaghlaidh an luchd-sgrùdaidh bhon taobh a-muigh;
- èifeachdachd na h-àrainneachd smachd taobh a-staigh na buidhne;
- barantasan a thaobh riatanasan riaghladh corporra na buidhne;

- molaidhean airson seirbheisean in-sgrùdaidh a chur a-mach gu tairgse
- poileasaidhean an aghaidh foill, poileasaidhean an aghaidh brìbearachd, poileasaidh airson draghan fhoillseachadh, agus ullachaidhean airson sgrùdaidhean sònraichte.

Nì a' Chomataidh ath-bhreithneachadh agus nì e ceasnachadh air na rudan a leanas far a bheil sin a dhìth:
- cunbhalachd nam poileasaidhean cunntasachd tron bhuidhinn air fad agus atharrachadh sam bith anns na poileasaidhean cunntasachd seo;
- na dòighean a thèid a chleachdadh airson cunntas a thoirt air gnothaichean cudromach no neo-àbhaisteach far am faodadh diofar dhòighean-obrach a bhith ann;
- co-dhiù a tha a' bhuidheann air ìrean cunntasachd iomchaidh a leantainn agus air tuairmsean agus breithneachaidhean iomchaidh a dhèanamh, agus iad a' toirt fa-near do bheachdan an luchd in-sgrùdaidh agus an luchd-sgrùdaidh bhon taobh a-muigh.

Nì a' Chomataidh Sgrùdaidh is Dearbhachd ath-sgrùdadh gach bliadhna air an èifeachdas fhèin agus bheir iad cunntas air toraidhean an ath-sgrùdaidh sin dhan Bhòrd agus dhan Oifigear Chunntachail. Beachdaichidh Cathraiche na Comataidh air ath-sgrùdadh sam bith air Ballrachd le Cathraiche a' Bhùird.

Còraichean
Faodaidh a' chomataidh:
- buill a bharrachd a cho-thaghadh gus sgilean, fios agus eòlas sònraichte a thoirt dhan bhuidhinn;
- comhairle shònraichte fhaighinn air stèidh ad-hoc agus sin air a phàigheadh leis a' bhuidhinn, le ùmhlachd do chead buidseit bhon Bhòrd no bhon Oifigear Chunntachail.

Ruigsinneachd
Bidh cothrom aig an Neach In-sgrùdaidh agus aig riochdaire bhon luchd-sgrùdaidh bhon taobh a-muigh bruidhinn ri Cathraiche na Comataidh gu saor agus gu dìomhair

- the adequacy of management response to issues identified by audit activity, including external audit's management letter/report;

- the effectiveness of the internal control environment;
- assurances relating to the corporate governance requirements for the organisation;
- proposals for tendering for internal audit services
- anti-fraud policies, anti-bribery policies, whistleblowing policy, and arrangements for special investigations.

The Committee shall review and challenge where necessary:
- the consistency of, and any changes to, accounting policies across the organisation;

- the methods used to account for significant or unusual transactions where different approaches are possible;
- whether the organisation has followed appropriate accounting standards and made appropriate estimates and judgements, taking into account the views of the internal and external auditors.

The Audit and Assurance Committee will also annually review its own effectiveness and report the results of that review to the Board and Accountable Officer. The Chair of the Committee will consider any review of Membership with the Chair of the Board.

Rights
The committee may:
- co-opt additional members to provide specialist skills, knowledge and experience;
- procure specialist ad-hoc advice at the expense of the organisation, subject to budgetary approval by the Board or Accountable Officer.

Access
The Internal Auditor and the representative of External Audit will have free and confidential access to the Chair of the Committee.

Coinneamhan

Is iad seo na dòighean-obrach airson choinneamhan:

- coinnichidh a' chomataidh co-dhiù ceithir tursan sa bhliadhna, gu h-àbhaisteach gach trì mìosan. Bidh seo a' tachairt gu àbhaisteach ro choinneamh a' bhùird-stiùiridh, le ùine gu leòr son pàipearan a dhol air adhart do choinneamh a' bhùird-stiùiridh a' leantainn air coinneamh a' chomataidh. Faodaidh Cathraiche na Comataidh coinneamhan a bharrachd a chur air dòigh nuair a bhios seo iomchaidh na b(h)eachd.
- feumaidh dithis bhall den chomataidh aig a' char as lugha a bhith an làthair aig coinneamh airson cuòram.
- mar as trice, bidh an t-Oifigear Cunntachail, Ceann an Ionmhais is Chùisean Corporra, an Neach In-sgrùdaidh, agus riochdaire bhon Luchd-sgrùdaidh bhon Taobh A-muigh an làthair aig coinneamhan comataidh.
- faodaidh a' chomataidh iarraidh air oifigear sam bith eile aig a' bhuidhinn a bhith an làthair gus cuideachadh leis na còmhraidhean aca air cùis shònraichte sam bith;
- faodaidh a' chomataidh iarraidh air duine sam bith no a h-uile duine a bhios mar as trice a' frithealadh coinneamhan na comataidh, ach nach eil nam buill, a' choinneamh fhàgail gus an gabh cùisean sònraichte a dheasbad ann an dòigh fhosgailte is fhosgarra;
- dh'fhaodte gun iarr am Bòrd no an t-Oifigear Cunntachail air a' chomataidh coinneamhan a bharrachd a chur air dòigh gus beachdachadh air cuspairean sònraichte air a bheil iad ag iarraidh beachdan na comataidh.

Riatanasan fiosrachaidh

Airson gach coinneamh, thèid na leanas a thoirt dhan chomataidh:

- aithisg le geàrr-chunntas air atharrachadh susbainteach sam bith ann an Clàr-chunnartan na buidhne;
- aithisg adhartais bhon Neach In-sgrùdaidh a' toirt geàrr-chunntas air:
  - obair a rinneadh (agus coimeas ris an obair a bha air a planadh);
  - prìomh cheistean ag èirigh às an obair In-sgrùdaidh;
  - freagairt an luchd-stiùiridh do mholadh sgrùdaidh sam bith;
  - atharrachaidhean susbainteach air a' phlana sgrùdaidh;
  - ceist sam bith a thaobh stòrasan a tha a' toirt buaidh air lìbhrigeadh amasan in-sgrùdaidh;
- aithisg adhartais bhon riochdaire bhon Luchd-sgrùdaidh bhon Taobh A-muigh a tha a' toirt geàrr-chunntas air obair a rinneadh agus air na co-dhùnaidhean a tha a' tighinn am bàrr;

Meetings

The procedures for meetings are:

- the committee will meet at least four times a year, broadly every three months. This will normally precede board meetings with sufficient time intervals for papers from the committee to be presented to the following board meeting. The Chair of the Committee may convene additional meetings, as he/she deems necessary;
- a minimum of two members of the committee will be present for the meeting to be deemed quorate;
- committee meetings will normally be attended by the Accountable Officer, the Head of Finance and Corporate Affairs, the Internal Auditor, and a representative of External Audit
- the committee may ask any other officials of the organisation to attend to assist it with its discussions on any particular matter;
- the committee may ask any or all of those who normally attend but who are not members to withdraw to facilitate open and frank discussion of particular matters;
- the Board or Accountable Officer may ask the committee to convene further meetings to discuss particular issues on which they want the committee's advice.

Information requirements

For each meeting the committee will be provided with:

- a report summarising any significant changes to the organisation's Risk Register;
- a progress report from the Internal Auditor summarising:
  - work performed (and a comparison with work planned);
  - key issues emerging from Internal Audit work;
  - management response to audit recommendations;
  - significant changes to the audit plan;
  - any resourcing issues affecting the delivery of Internal Audit objectives;
- a progress report from the External Audit representative summarising work done and emerging findings;

• aithisg adhartais bho Bhuidheann-stiùiridh a' Phlana Leasachaidh, cho fad 's a bhios e ann. Nuair a bhios e iomchaidh, thèid na rudan a leanas a thoirt dhan comataidh cuideachd: • aithisgean le fios as ùr air obair na buidhne bhon Oifigear Chunntachail; • am Plana In-sgrùdaidh bliadhnail a tha a' mìneachadh nam Bun-riaghailtean agus na Ro-innleachd • Beachd agus Aithisg Bhliadhnail an Neach In-sgrùdaidh; • aithisgean dearbhachd càileachd air obair In-sgrùdaidh; • dreachd de chunntasan na buidhne; • an dreachd den aithris air riaghladh; • aithisg air atharrachadh sam bith air poileasaidhean cunntasachd; • An litir/aithisg stiùiridh aig an Luchd-sgrùdaidh bhon Taobh A-muigh; • aithisg air moladh sam bith gus seirbheisean sgrùdaidh a chur a-mach gu tairgse; • aithisg air co-obrachadh eadar an Neach In-sgrùdaidh is an Luchd-sgrùdaidh bhon Taobh A-muigh; • aithisg air na pròiseasan an aghaidh foill agus brìbearachd agus air mar a thathar a' coileanadh nam pròiseasan sin; • aithisgean bho thùsan eile taobh a-staigh nan "trì loidhnichean dearbhachd" anns an Fhrèam Dearbhachd aig Bòrd na Gàidhlig.	• a progress report from the Improvement Plan Steering Group so long as it exists. As and when appropriate, the committee will also be provided with: • business update reports from the Accountable Officer; • the annual Internal Audit Plan detailing Terms of Reference and Strategy • the Internal Auditor's Annual Opinion and Report; • quality assurance reports on the Internal Audit function; • the draft accounts of the organisation; • the draft governance statement; • a report on any changes to accounting policies; • External Audit's management letter/report; • a report on any proposals to tender for audit functions; • a report on co-operation between Internal and External Audit; • a report on the anti-fraud and anti-bribery arrangements and performance; • reports from other sources within the "three lines of assurance" in Bòrd na Gàidhlig's Assurance Framework

For	Audit & Assurance Committee
Date of Meeting	26/05/2021
Location:	Online
Item on Agenda	6.2

Title	Review of Committee Effectiveness
Request	For Approval
Spokesperson	Mairianne Stewart, Head of Finance and Corporate Affairs (Interim)

Governance route for the report	Date	Type of Treatment
-	-	-

Appendices	PT1 – Committee Effectiveness Review
1.0	**Adhbhar/Reason**
1.1	The paper is to present the results of the recent review of effectiveness carried out by questionnaire to the members of the Committee. PT2 also includes a status of the status of recommendations from the Committee Development Plan 2020/21.
2.0	**Cùl-fhiosrachadh/Background**
2.1	This is part of the annual programme of review of effectiveness of committees and Board.
3.0	**Prìomh Aithris/Fiosrachadh / Main points**
3.1	The questionnaire was completed by all three members of the Audit and Assurance Committee. A number of areas of good practice as well as areas for development were listed. Should the report be approved, the areas for improvement will be added to the Continuous Improvement plan for progression.
4.0	**Moladh /Recommendation**
4.1	The Committee is requested to: - Approve the report.
5.0	**Prìomh Bhuaidhean Ro-innleachdach**
5.1	**Buaidhean air Ionmhas/Impact on Finance**
	n/a
5.2	**Buaidhean air Luchd-obrach/Impact on Staff**
	None arising from the report itself.
5.3	**Buaidhean air Trèanadh/ Impact on Training**
	There are recommendations for further training contained within the report.
5.4	**Ceanglaichean ri Amasan Ro-innleachadh agus Corporra/Links to Strategic and Corporate Aims**
	Corporate Plan Aim: 4 That Bòrd na Gàidhlig will continue to improve how it works.
5.5	**Ceanglaichean ri Frèam-obrach Coileanaidh Nàiseanta/ Links to the National Performance Framework**
	n/a

5.6	**Buaidhean air Cliù/Impacts on Reputation**
	It is important that Bòrd na Gàidhlig continues to demonstrate improvement and the programme of effectiveness reviews is one mechanism for this.
5.7	**Buaidhean air Slàinte is Sàbhailteachd/Impacts on Health and Safety**
	n/a
5.8	**Buaidhean Laghail/Legal Impacts**
	n/a
5.9	**Buaidhean air Co-ionannas/Impacts on Equality**
	n/a
5.10	**Buaidhean air Àireannachd/Impacts on Environment**
	n/a

Bòrd na Gàidhlig
Report on effectiveness of Audit Committee

14 May 2021

Saffery Champness
CHARTERED ACCOUNTANTS

Bòrd na Gàidhlig
Report on effectiveness of Audit Committee

Contents

Page

[Filepath]

Saffery Champness
CHARTERED ACCOUNTANTS

Bòrd na Gàidhlig
Report on effectiveness of Audit Committee

1.	**Key Strengths identified**

1.1   Overall, members of the committee understand their role and feel supported by the organisation, other board members and external professionals to deliver on the terms of reference of the Committee.

1.2   The Committee unanimously agree that they contribute effectively to the control environment of the organisation.

1.3   Action points are recorded from each meeting and followed up as part of the following meeting's agenda.

1.4   The Committee is now annually assessing its own effectiveness using an external party to coordinate and report on the results.

1.5   The Committee has appropriate financial experience through one of its members and understands clearly its role in the oversight of the annual accounts process. The need for financial experience was noted in the previous year's report as a key improvement finding.

1.6   The Committee considers the suitability of accounting policies and treatments as part of its review of the annual accounts.

1.7   Internal audit report directly to the committee and progress reports are received from internal audit at each meeting. Internal and external audit co-operate as necessary.

1.8   The Committee has the benefit of the attendance of appropriate individuals as and when required and the accountable officer attends all meetings.

Saffery Champness
CHARTERED ACCOUNTANTS

[Filepath]

Bòrd na Gàidhlig
Report on effectiveness of Audit Committee

2.	**Key improvement findings**

2.1   The format, content and length of the Committee papers was a theme throughout the Committee members' responses. The sheer volume of papers appears to be preventing members from fully reviewing the papers in advance of the meetings. Careful consideration needs to be given to which papers are most relevant and important for the members to review. An order of priority should be made clear in the summary of the papers and there should always be an executive summary providing bullet points of key points and recommendations. Papers should also be issued at least 10 days in advance of meetings.

2.2   The Committee currently operates with the minimum number of members. This does mean that there is some vulnerability if one member becomes unavailable. There would be some benefit to increasing the number of members on the Committee. This provides business continuity and future proofs the Committee in relation to its future membership. If it is possible to stagger the dates of membership to the Committee, this is highly desirable as it prevents rotation of the full membership at the one time. It is also important to consider the next chair in advance of the appointment to allow a suitable handover period.

2.3   Best practice is for Committee members to be appointed for a fixed term. This allows for fresh perspectives on a periodic basis while of course balancing the need for experience. Board members are appointed for a fixed term but the term of Committee members should also be considered.

2.4   One member noted that they had not received an induction on joining the Committee. We understand that new members should be receiving an induction but in our previous report we did note that members considered they would benefit from a refresher induction and this would reinforce the roles and responsibilities of the committee members. Training needs should be considered on an ongoing basis.

2.5   Attendance at Committee meetings is recorded in the annual report but there does not appear to be a formal process to address attendance if it falls below expectations. There should be a clear policy on attendance and the action to be taken by the chair if attendance does not meet expectations.

2.6   The Audit Committee plays a crucial and objective role in the scrutiny of the annual accounts. It is a governance requirement for the Audit Committee to consider the appropriateness of accounting policies and any judgements and estimates made by management. A key judgement could be for example the useful economic lives of assets or the decision on whether to write off a bad debt. A key estimate could for example be the need to provide for a future liability. The Audit Committee should also be reviewing the narrative reporting in the annual report and accounts. Committee members considered some of the above not applicable to the role. The committee member with financial experience will of course lead the Committee, however it may be beneficial to discuss and agree with the external auditors what the key estimates and judgements are in relation to the accounts. This could then be a standing agenda item. The external auditors are required by auditing standards to assess the controls around estimates and judgements and the review by the Audit Committee would be a key control.

Saffery Champness
CHARTERED ACCOUNTANTS

[Filepath]

Bòrd na Gàidhlig
Report on effectiveness of Audit Committee

2.7 The external auditor's management letter is the report to management and the Audit Committee of any deficiencies or improvements required to internal controls. Best practice is for this document to be used to generate actions for management and the Audit Committee and the actions to be monitored.

2.8 The Committee should be seeking feedback on its performance from the Board and the accountable officer. The review of effectiveness provided by this report provides one aspect of performance review but it is important that the Committee fully understands its performance in the context of the organisation and its relationship with management.

Saffery Champness
CHARTERED ACCOUNTANTS

[Filepath]

Unique Ref	Idea / Action	Update	Date of Update	Expected Completion Date
1	It is best practice for at least one member of the audit committee to have recent and relevant financial experience. This is not a requirement, although would be in a listed company. The member does not have to be a qualified accountant but may instead have gained this experience through another board level role or perhaps running their own business. Although there is financial experience on the committee, an individual with professional experience would be beneficial.	Complete. A qualified accountant was appointed as a Board member on 13 March 2020. He is chair of the Audit & Assurance Committee.	05-May-21	Complete
2	The committee does not formally seek feedback from the Board. The members of the committee have an individual performance appraisal with the chair of the Board, but as the chair does not attend audit committee meetings this may not be the most appropriate way of obtaining feedback on the work of the committee. An annual appraisal assessing the effectiveness of the committee should take place to assess its effectiveness against its Terms of Reference.	Complete. Saffrey Champness have facilited a review of the effectiveness of the Audit & Assurance Committee. The Committee members were asked to complete the Self Assessment checklist from the SG Audit and Assurance Committee Handbook. This has been completed, with the results being presented to the Audit & Assurance Committee on 26 May 2021.	05-May-21	Complete
3	There should be a formal appraisal process for all members of the audit committee, measured against clear objectives. The chair should conduct the appraisals of the other members and the chair of the main board should conduct the chair's appraisal, utilising feedback from the other audit committee members. Best practice would be that the appraisal takes place on an annual basis and the results clearly documented and retained as a record.	In Progress. The Chair of the Audit & Assurance Committee is currently completing the annual appraisal of Committee members process.	05-May-21	31-May-21
4	The Terms of Reference require to reflect that the secretariat function is now carried out by the Head of Corporate Services.	Complete. The Terms of Reference has been updated to reflect this recommendation, and will be presented to the Audit & Assurance Committee on 26 May 2021 for approval.	05-May-21	Complete
5	The Terms of Reference state that committee meetings are to be held at least four times per year, but does not state the broad timings, i.e. the gap between meetings. Adding this to the Terms of Reference would add clarity as to when meetings are expected to be held.	Complete. The Terms of Reference has been updated to reflect this recommendation, and will be presented to the Audit & Assurance Committee on 26 May 2021 for approval.	05-May-21	Complete
6	New members are provided with an induction on joining the committee but members commented that a refresher induction would be useful following attendance at some meetings as the experience would allow for reinforcement of the member's roles and responsibilities. Training needs should also be reviewed on an ongoing basis.	Complete. Training on 'Effective Audit and and Risk Committee' was provided to members of the Audit & Assurance Commiitte late 2020. The training was provided by Onboard. Also, Board members have provided their training needs requirements to the Operations Manager for inclusion in the 2021/22 Training Plan.	05-May-21	Complete
7	Where members of the audit committee are also members of other committees, it is important to ensure their roles do not conflict and they are able to devote sufficient time to the roles. The workload of the chair is generally greater and therefore it may not always be appropriate for the chair to sit on another committee.	Complete. The Chair of the Audit & Assurance Committee does not sit on another Committee.	05-May-21	Complete
8	The format and content of papers is critical to ensuring the smooth running of the meeting and the engagement of its members. Consistency in presentation makes it much easier for members to engage with the papers prior to the meeting and therefore be prepared. The form and content should be reviewed and amended as appropriate to meet the needs of the committee.	Complete. Some individual papers e.g. Internal Audit Recommendations Progress report, have been revised in consultation with the Chair. In addition, it is now standing practice that the Committee review the quality of the papers and the meeting, and provide feedback on this to the Ceannard. Ceannard also provided training to Officers in Nov 20 on the use of the cover paper templates, to improve consistency of style and papers provided.	05-May-21	Complete
9	One member noted that minutes are not always prepared and circulated to all members of the Board. It is essential that all Board members receive minutes from the audit committee meetings to ensure they can discharge their duties as Board members.	Complete. This now happens consistently.	05-May-21	Complete
10	The work of the audit committee is governed by a myriad of documents – Terms of Reference, Scottish Government Handbook, Standing Orders, to name a few. It was noted that it would be beneficial to build a knowledge repository of documents on the network which is kept up to date and introduced to new members on induction. This would better equip members to easily access the guidance they need.	Complete. An area specifically for Board members has been set up on Sharepoint, where Governance documents are available.	05-May-21	Complete

For	Audit & Assurance Committee
Date of Meeting	26/05/2021
Location:	Online
Item on Agenda	6.3

Title	Annual Report
Request	For Approval
Spokesperson	Stewart MacLeod, Chair

Governance route for the report	Date	Type of Treatment
-	-	-

Appendices	PT 1 – Annual Report

1.0	**Purpose**
1.1	In accordance with the Scottish Government Manual for Audit and Assurrance Committees, the Audit and Assurance Committee is required to provide an annual report to the Board and the Accountable Officer, in sufficient time to complete the accounts and report with a summary of its findings from its work during the year. With a summary of its findings from its work during the year. The Audit and Assurance Committee is required to report annually to the full Board on its work over the year, and on the reports provided to the Committee by internal and external auditors.
2.0	**Background**
2.1	
3.0	**Main points**
3.1	This Annual Report is presented on behalf of the Audit and Assurance Committee and reports on its work from April 2020 to March 2021.
4.0	**Recommendation**
4.1	The Committee is requested to: - Note the information presented; and - Agree the report for presentation to the Board.
5.0	**Key Strategic Impacts**
5.1	**Impact on Finance**
	The report does not have a direct financial impact.
5.2	**Impact on Staff**
	The report gives an account of work carried out by the officers during the year.
5.3	**Impact on Training**
	The report has no impact on training.
5.4	**Links to Corporate Aims**
	The report contributes to the corporate aim that BnG continues to develop how it works.
5.5	**Links to the National Performance Framework**
	OUR PURPOSE	**OUR VALUES**

	To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth		We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way	
	NATIONAL OUTCOMES			
	Human Rights	☐	Children & Young People	☐
	Culture	☐	Communities	☐
	Environment	☐	Poverty	☐
	Health	☐	International	☐
	Learning	☐	Economy	☐
	Successful innovative businesses	☒		
5.6	**Impact on Reputation**			
	The report contributes to increased understanding of the governance systems and activities of BnG, thereby supporting its reputation.			
5.7	**Impact on Health and Safety**			
	N/a			
5.8	**Legal Impact**			
	N/a			
5.9	**Impact on Equality**			
	N/a			
5.10	**Impact on Environment**			
	N/a			

ANNUAL REPORT TO THE BOARD FROM THE AUDIT AND ASSURANCE COMMITTEE

1. BACKGROUND

1.1 The Audit and Assurance Committee (AAC) is required to report annually to the full Board on its activities over the year, and on the reports presented to the Committee by the organisation's internal and external auditors.

1.2 This Annual Report is presented on behalf of the Audit and Assurance Committee to cover the period of its operations from April 2020 to March 2021.

2. OVERVIEW

2.1 The period of this Annual Report covers consideration of final accounts for 2019/20, together with associated reports from Deloitte LLP, the organisation's external auditors.

2.2 The Committee has also continued to have oversight of the work of the organisation's internal auditors and consider reports issued by them.

2.3 The Committee met four times over the period covered by this report.

3. WORK OF THE COMMITTEE

Meetings of the AAC

3.1 Annex A lists the membership of the Committee over the period and the regular attendees from the Leadership Team, Deloitte LLP, and internal auditors, Wylie & Bisset.

3.2 The AAC held meetings on 07 May 2020, 27 August 2020, 12 November 2020, and 28 January 2021. In accordance with good practice, the Committee met privately with the internal and external auditors at the end of committee meetings when required. The Chair held meetings with officers and the Chair of the Board during the year and presented a draft of the minutes of each Committee meeting to the following Board meeting. The Chair provides information to Board on reports that have been through AAC and then presented to Board for approval.

Key Activities

4. In addition to management reports from the organisation's Internal and external auditors, considered in further detail below, the Committee also considered a number of other issues throughout the year:

4.1.2 Following the formation of an Improvement Plan Steering Group in 2019, the Committee continued to receive reports on progress in implementing the Improvement Plan from the Chair of the Improvement Plan Steering Group at each meeting in 2020/21.

4.1.3 The Committee continued to take a strategic oversight of the organisation's risk management strategy and considered the strategic risk register at every meeting in 2020/21. The Committee has considered the appropriateness of coverage of the strategic risk register throughout the year, and adequacy of mitigation action, in periods between full Board considerations of risk management.

4.1.4 The Committee reviewed and updated its Terms of Reference, and prepared and considered a Committee Work Plan which was reviewed at every meeting

4.1.5 The Committee approved a Conflicts of Interest Policy.

4.1.6 The Committee approved a Best Value Statement.

4.1.7 The Committee reviewed and approved the Governance Statement as part of its consideration of final accounts, prior to recommending the accounts to the Board and their signature by the Accountable Officer.

4.1.8. The Committee gave consideration and agreement to forward audit activity plans. The Committee agreed the plan of internal audit activity for 2020/21 as part of the Audit Needs Assessment by the internal auditors Wylie & Bisset. The Committee also agreed the plan for the 2020/21 external audit and oversaw progress in delivery of the external audit.

4.1.9 The Committee considered the draft letter of representation from the organisation to Deloitte LLP, the external auditor, prior to its signature by the Accountable Officer as an appropriate reflection of the organisation's position for preparation of the accounts for 2019/20 and conduct of the financial and wider control procedures over the course of the year.

4.1.10 All members of the Committee and the Accountable Officer undertook training and development focusing primarily on Effective Audit Committee.

Internal Audit

5. Bòrd na Gàidhlig's internal audit service up to 31 March 2021 was provided by Wylie & Bisset and continues for the year to 31 March 2022. The AAC approved the Internal Audit Plan 20/21 at their meeting in April 2020.

6. Over the course of the period of this report, seven management reports were presented to the Committee. A further two reports (Internal Audit Recommendations Follow-up and Improvement Plan) were undertaken during the period and reported post year end. The findings and consequent recommendations for action are graded according to the internal auditors' assessment of the significance of the underlying weakness to the effective management of the organisation.

7. The Internal Audit opinion for year 2020/21 is that "Bord na Gàidhlig did have adequate and effective risk management, control and governance processes to manage its achievement of the Organisation's objectives at the time of our audit work. In our opinion, the Organisation has proper arrangements to promote and secure value for money.".

8. Table One below presents the overall conclusion and a summary of the number of internal audit recommendations, classified according to the degree of risk assessed by the internal auditors, for the reports set out in the Internal Audit Plan 20/21.

Table One: Summary of Internal Audit Findings

Audit area	Recommendation Grading High	Recommendation Grading Medium	Recommendation Grading Low	Number of Areas of Good Practice	Overall Conclusion
Financial Controls	0	0	0	11	Strong
Corporate Governance	0	1	4	7	Substantial
Shared Services and General Procurement	0	3	3	5	Substantial
Grants to Gaelic Organisations	0	0	0	4	Strong
Risk Management	0	0	1	8	Strong
Business Continuity & Disaster Recovery	0	3	1	8	Substantial
External Organisations (MFOs) - Performance Management	0	0	0	6	Strong
Improvement Plan	*0*	*0*	*0*	*1*	*Strong*
Annual Follow-up	*1*	*2*	*2*	*n/a*	*Strong*
Total	**1**	**9**	**11**	**50**	
Total 19/20 for comparison purposes	3	11	15	57	

Internal Control Effectiveness Categories

9. In many organisations, only high priority recommendations which are typically considered to have strategic importance are brought to the attention of the Committee. In line with transparency and best practice the Committee is made aware of all recommendations made by the internal auditors, through consideration of full management reports following each audit review.

10. The Committee has agreed management responses to all recommendations made and continues to monitor progress made.

External Audit

11. The Audit & Assurance Committee considered Deloitte's report to those charged with governance on the audit of the 2019/20 accounts at its meeting of 27 August 2020.

12. The external audit report noted that BnG has effective financial management processes in place and further developments were recommended; that it is financially sustainable in the short term, welcomed the development of a medium-term financial plan and workforce plan, and cautioned of the risks of over-quick change without sufficient support to implement it; that improvements have been made in governance and transparency, with further work to be embedded; and that substantial improvements have been made in ensuring value for money, again with further development recommended.

13. The accounts and external auditor's report for 2020/21 were considered and approved by the Committee and recommended to the Board. The accounts were signed by the Chief Executive as Accountable Officer and Deloitte LLP on 23 September 2020, submitted to the Auditor General, and laid before the Scottish Parliament on 11 December 2020.

14. The Annual Audit Plan for 2020/21 was presented to the Committee by the external auditors, where they commended the organisation for "quite fundamental and significant changes", acknowledged the improvement that has been made and thanked the organisation for its perseverance.

Strategic Risk Management

15. The organisation's strategic risk register has been reviewed during the year by the Committee and full Board, ensuring it reflects the delivery priorities and strategic environment of the organisation in its delivery of the Corporate Plan 2018-23. The Board has sight of the strategic risk register and is able to comment on it quarterly, while considering wider corporate performance reports.

Conclusions

16. The Audit and Assurance Committee considers that it has been successful in progressing the Board's governance and internal control priorities during the period covered by this annual report. It is mindful that work remains to ensure continuous improvement is embedded. Ensuring there is the capacity, support and skills to do so will be key to its success.

17. The Committee has engaged through the year with issues identified by the organisation's internal and external auditors, and also by the organisation's officers. The Committee has received reports on issues raised, considered recommendations made, and approved responses and actions. The Committee has shaped and approved the overall audit plan, and has guided the direction and approach of the internal auditors and their programme of work. The Committee has also monitored delivery against approved action plans.

18. The Committee will continue to address key issues of internal control and the development of appropriate processes within the organisation.

19. The Committee will continue to have oversight of the organisation's approach to and handling of risk management, and of wider aspects of corporate governance. In particular, members will seek to ensure that lessons are learned from operational experience and that wherever possible reviews of working practices and learning from them lead to improvements in BnG's systems.

20. During the year, we successfully transitioned to holding Committee meetings in public (via webcasting). This has resulted in increased openness and transparency in the organisation's work. This was achieved despite the challenges caused by COVID restrictions and home working. I would like to thank my fellow Board members who served on the Committee for their contribution. I would also like to thank the Leadership Team and the Administration Team for their support in facilitating and in their preparation of papers for the Committee meetings and in their willingness, and determination, to implement improvements in the way we work.

21. I also want to thank our internal and external auditors who have attended the meetings throughout the period reported to present reports and provide effective advice.

Stewart MacLeod
Audit and Assurance Committee Chair
May 2021

Annex A

Membership of the Bòrd na Gàidhlig Audit and Assurance Committee April 2020 to March 2021

Members:
Allan Campbell
Jennifer Gilmour
Stewart MacLeod (Chair)

Attendance:

Member	Number of meetings 2019-20	Attendance
Stewart MacLeod (Chair)		4
Allan Campbell	4	4
Jennifer Gilmour		4

Regular Attendees:

<u>Leadership Team</u>
Shona MacLennan, Ceannard
Alex Graham, Head of Finance (Until 31 January 2021)
Mairianne Stewart, Head of Finance & Corporate Services (From January 2021)

<u>Deloitte LLP</u>
Conor Healy, Manager

<u>Wylie & Bissett LLP</u>
Scott McCready, Manager

Occasional Attendees:

<u>Deloitte LLP</u>
Pat Kenny, Director

Report to	Audit and Assurance Committee Meeting
Meeting Date	26/05/2021
Location:	Online
Agenda Item No.	6.4

Title of Paper	Business Continuity Plan		
Recommendation to Members	For Approval		
Presented by:	Operations Manager		
Governance Route for Report		Meeting Date	Report classification
Leadership Team		26/05//2021	For Approval
Appendix Attached	Yes Appendix A – Business Continuity Plan		
1.0	Purpose		
1.1			
2.0	Background		
2.1	In December 2020, Wylie + Bisset conducted an audit of Business Continuity & Disaster Recovery.		
2.2	In response to the findings of the audit, presented to Bòrd na Gàidhlig (BnG) in January 2021, the plan was reviewed by the Operations Manager and the Head of Finance and Corporate Services.		
3.0	Main Report/Detail		
3.1	The main changes made include: - Some wording changes - The preparation of annexes B, E, F, I and J		
3.2	The Head of Finance and Corporate Services is satisified that the changes made respond to the recommendations made in the Wylie + Bisset report.		
4.0	Recommendation		
4.1	That the Committee approve the revised draft of the Business Continuity Plan.		
5.0	Key Strategic Implications		
5.1	Financial Implications N/A, other than staff time.		
5.2	Personnel Implications There will be additional workload implication for staff involved in the Business Continuity Team. Actions will be included into the work planners.		
5.3	Training Implications N/A		
5.4	Links to Strategic and Corporate aims Corporate Plan Aim: 4 That Bòrd na Gàidhlig will continue to improve how it works.		
5.5	Links to National Performance Framework		

	Purpose	Our Values	
	Focus on creating a more successful country with opportunities for all of Scotland to	We are an organisation that treats our people with kindness, respect and	

	prosper by contributing to wellbeing, and sustainable and inclusive economic growth		compassion, respects the rule of law, and operates in an open and transparent way		
	AR LUACHAN BUILEAN NÀISEANTA				
	Human Rights	☐	Children	☐	
	Culture	☐	Community	☐	
	Environment	☐	Poverty	☐	
	Health	☐	International	☐	
	Education	☐	Economy	☐	
	Successful and innovative businesses			☐	
5.6	**Reputational Implications** It is important the BnG continues to demonstrate improvement. This plan contributes to this.				
5.7	**Health & Safety Implications** N/A				
5.8	**Legal Implications** N/A				
5.9	**Equalities Implications** N/A				
5.10	**Environmental Implications** N/A				

Plana Leantainneachd Gnìomhachais

Business Continuity Plan

| Air aontachadh le/Approved by: |
| Air aontachadh air/Approved on: |
| Ath-nuadhachadh a dhìth/Review due on: |
| Eadar-theangachadh dearbhte: |

CLÀR-INNSE – TABLE OF CONTENTS

1	Ro-ràdh	**Introduction**

1.1   This plan outlines Bòrd na Gàidhlig's approach to restoring normal operations following any significant interruption to normal business.

1.2   A significant interruption could include, but is not limited to:

- loss of IT services or equipment as a result of loss of connectivity, malware attack, hardware failure
- loss of the use of office premises as a result of a fire, flood, terrorist attack
- sudden/unexpected loss of key personnel
- public health emergency

1.3   This plan details the steps that could be taken and outlines key information required to facilitate a return to service and ensure continuation of business for the organisation.

1.4   This plan should be reviewed on a regular basis and will require updating following any significant change to the key operational setup, IT provision or infrastructure of the organisation.

2   **Purpose**

2.1   A basic plan is required to ensure that Bòrd na Gàidhlig is able to continue to function in the event of a significant business interruption.

2.2   This document sets out the process that needs to be taken forward, along with the additional responsibilities that some staff will need to take on.

2.3   During an incident, a practised plan is essential to ensure that staff know what steps to take, where key information is stored and which key contacts might need to be involved.

2.4

This plan is also used to measure the response to an incident. It is important to know in advance what services can be provided (such as the ability to dial in/get remote access from outside the building) so that effective plans can be put in place for the re-distribution of key staff to enable high priority work to continue.

2.5

To ensure the effectiveness of the plan, it is essential that the Operations Manager ensures that procedures are in place to keep this plan up to date. If, whilst using the plan, you find any information which is incorrect, missing or if you have a problem in understanding any part of this plan please inform the Operations Manager so that it may be corrected. It is important that everyone understands their role as described in this plan.

3   **Background**

3.1

Bòrd na Gàidhlig has several key functions which are:

- Produce the National Gaelic Plan and co-ordinate its delivery
- Oversee the development and implementation of Gaelic Language Plans by Scottish Public Authorities
- Advise Scottish Government Ministers on Gaelic issues
- Effect change
- Distribute funds to assist the development of the Gaelic language
- Provide statutory guidance in relation to Gaelic education
- Provide leadership and advice in support of Gaelic language initiatives
- Promote the Gaelic language locally, nationally and internationally
- Produce data and official statistics

Page | 3

3.2   To support the delivery of these functions, there are four teams within Bòrd na Gàidhlig and an org chart is included for reference in Annex A. The key roles & responsibilities for each team are included in the Business Impact Assessment at Annex B.

3.3   In terms of business continuity, there are two immediate areas of risk. We provide financial support to many organisations. Some of these bodies will be reliant on our support to ensure their own business continuity e.g. having enough funds to pay their staff. Also, there is the potential impact that Bòrd na Gàidhlig could not pay its own staff and key suppliers in the event of unexpected business distruption.

3.4   Bòrd na Gàidhlig currently operate from several locations across Scotland with offices in:
- Great Glen House (GGH), Inverness
- The Optima, Glasgow
- King's House, Portree
- Bun Sgoil Ghàidhlig Loch Abair, Fort William

3.5   In each of these locations, Bòrd na Gàidhlig are tenants of a serviced building which has its own Facilities Management team, so Bòrd na Gàidhlig do not have any responsibilities related directly to the office building itself. Copies of the Business Continuity Plans for GGH and The Optima are enclosed in Annex G. A copy of the King's House Portree plan will be obtained. The Office Manager will contact these organisations annually to ensure that the plans that we have are the most up to date versions.

3.6   In terms of IT infrastructure, the vast majority of Bòrd na Gàidhlig's work is conducted within the Microsoft 365 environment, mainly through email and sharepoint. All key documents related to the functions and operations of the

Page | 4

organisation are stored within the sharepoint environment. There are a small number of pc's with specialist software installed that are resident on-premise in GGH.

3.7 As a result of the recent pandemic, all staff now have portable equipment such as surface pros to access the 365 environment outwith the office and a good proportion of staff (8 at time of writing) also have mobile phones issued to them.

3.8 IT services are managed by a 3rd party, Tecnica, who are responsible for:

- Full management of business system operating systems, web server front end(s), Microsoft Office 365 Enterprise E1 SharePoint portal (SharePoint and Mail); user account management and authentication; firewall
- Full management of employee and Board Members' (~ 40) personal usage devices including hardware and software build and maintenance on desktops and laptops, secure wiping of tablet devices on loss
- Security updates and Information Security
- Intrusion detection and prevention
- Robust virus and malware protection across all services
- Fully managed backup and recovery solution, including daily backups plus disaster recovery provision

3.9 This IT services arrangement significantly reduces business continuity risk to Bòrd na Gàidhlig in the event of an incident impacting our ability to access any or all of our offices. There would be no urgent requirement for Tecnica to rebuild a

Page | 5

network environment at a standby location, as Tecnica have responsibility to supply the necessary hardware and support to facilitate working from home for all employees. A copy of the Service Level Agreement (SLA) between BnG and Tecnica can be accessed here.

4   **The Plan**

4.1   In addition to the electronic copy of this plan, hard copies are kept with:

- CEO
- Operations Manager
- Office Manager
- Communications Officer

4.2   The Annexes of this plan are intended for use during an incident as a standalone set of documents with Annex C outlining the process, Annex D containing a suggested meeting agenda for the Business Continuity Team, Annex E outlining the Plan Invocation Criteria and Annex F outlining the target Recovery Times. Annexes G and H contain other supporting information that may be required.

Roles and Responsibilities

5

5.1   Should an incident occur, there are key personnel who should assume responsibilities and form a Business Continuity team in order to coordinate the appropriate response. They are:

- Overall Incident Co-ordinators – Bòrd na Gàidhlig Ceanard and Operations Manager
- Incident Technical Co-ordinator – Bòrd na Gàidhlig Office Manager
- Incident Communications Officer - Bòrd na Gàidhlig Communications Officer
- Incident Support staff - Liaison with affected building's Facilities Manager

Page | 6

5.2	If any of the people listed above are not available for any reason, or, should the incident not be at GGH, if it is more appropriate to assign a member of staff in the locality then the remaining members of the team should ensure that an appropriate substitute is identified to take on the role. Contact details for these people are detailed in Annex H.
5.3	Bòrd na Gàidhlig staff will coordinate all communications and arrangements for Bòrd na Gàidhlig staff and any equipment they require in conjunction with the IT service provider if necessary.
5.4	Where office buildings have been affected, the relevant Facilities Manager for that building will coordinate any work related to the building itself.
6	**Invoking the Plan**
6.1	The first step for the Business Continuity team is to determine the extent of the incident and estimate the length of interruption that is apparent. There would be little point in putting the full business continuity plan in place for up to a days' interruption, but care should be taken in not underestimating the impact of a situation. A localised fire may result in the building not being physically damaged but may mean that staff are unable to gain access to equipment or other resources for some time.
6.2	In order to determine whether this plan needs to be invoked, certain criteria should be considered depending on the situation and these are outlined in Annex E.
6.3	A flowchart is contained in Annex C outlining the cycle that should then be conducted until the situation is resolved. The key steps are, with the

Senior Management Team, decide whether to:

- Invoke the plan

- Begin to contact relevant parties in Annex H (key contact information)
- Make arrangements for contacting staff if necessary (reference to staff contact list linked in Annex H)
- Continuously assess and adjust plans as required

7   **Service that can be provided**

7.1   In the event of any incident affecting one or more of the buildings, the majority of Bòrd na Gàidhlig's work can be continued remotely as long as staff have access to equipment and a broadband connection because most of it is conducted via the Microsoft 365 setup.

7.2   There are two pieces of software that are not cloud based, namely Quickbooks and GIS software. These reside on desktop PC's in GGH and if staff are working at home, can be accessed via a VPN connection as long as that is available. If not, then an alternative solution is required. Tecnica will investigate in line with timescales detailed in the SLA between BnG and Tecnica. These pc's are backed up weekly by Tecnica so can be restored from these backups.

8   **Communications**

8.1   The Communications Officer is responsible for communications directives and communicating information during the incident and restoration phases to employees, suppliers, customers and the media (if required).

Page | 8

8.2	• Lead directives on the messages to communicate • Making statements to local, national and international media, as appropriate • Informing suppliers and customers of any potential delays • Informing employees of the recovery progress of the schedules • Ensuring that there is no mis-communications that could damage the image of the organisation • Any other public relations
9	**Process for recovery**
9.1	The process for recovery will depend on what type of incident has caused the business interruption.
9.2	First and foremost, welfare of staff, particularly if the incident has been traumatic in nature, should be the priority.
9.3	If there has been an incident affecting one or more of the buildings, then the BnG Incident Co-ordinator should liaise with the Facilities Management Team of the affected building(s) to determine to what extent the building has been affected and the estimated time until a return will be possible.
9.4	Depending on the severity of the incident, meetings of the Business Continuity Team and the Senior Management Team should take place regularly to review progress and agree next actions. These meetings should be minuted and could be hourly, daily or weekly as appropriate. A suggested checklist/agenda for these meetings is provided at Annex E. This team should also draft in anyone else deemed appropriate at various stages of the recovery process.

Page | 9

9.5	If any of the buildings are going to be unavailable for more than a day, a check should be done to see if staff have appropriate portable equipment to enable them to work from home and the BnG Incident Technical Coordinator should liaise with Tecnica as appropriate to make any arrangements necessary to facilitate this.
9.6	Regular communications should take place throughout to staff, sponsor division and any relevant external stakeholders.
10	**Testing of the plan**
10.1	The plan will be tested on a regular basis. Bòrd na Gàidhlig will undertake a desk-based walk through once a year to ensure that the plan is fit for purpose. The Operations Manager will ensure the plan is reviewed and updated following any lessons learned from the walkthrough.

Annex A – Organisational Chart

BÒRD NA GÀIDHLIG 2021/22 BOARD & STAFFING STRUCTURE

THE BOARD

Audit & Assurance Committee

Policy & Resources Committee

CEANNARD (CEO)

Director of Gaelic Education

Director of Language Planning & Community Developments

Head of Finance & Corporate Services

Operations Manager

Education Manager

Research & Corpus Planning Manager

Partnerships Manager

Language Plans Officers

Funding & Projects Officer

Administrator (Grants)

Communications Officer

Finance Officer

Office Manager

Business Administrator

Administrative Assistant

Development Officer (Education)

Development Officer (Teachers)

Assistant Communications Officer

Early Years Workers

Annex B – Business Impact Assessments

KEY PROCESSES	KEY BUSINESS CONTINUITY RISKS	MITIGATIONS / BACK UP	ACTIONS FOR RECOVERY	RECOVERY PRIORITY
COMMUNICATIONS				
Internal Communications External Communications	Unable to access systems and/or network	* Able to access all applications and sharepoint remotely * Tecnica take daily backup of files on their servers	* BnG staff are distributed with Microsoft Pros with necessary software installed * Tecnica have a call with staff member to walk through the setting up of the hardware at home and ensure access to key systems	Critical
	Unable to maintain relationships, communicate with, or provide (receive) key information to (from), our key stakeholders in the event of an emergency	BC Plan in place, which includes: Initial communications with key stakeholders in the event of an emergency; and Website and Social Media Plan	Contact Key Stakeholders, informing them of situation. The comms would also refer to the key information available on the BnG website as well as how to contact BnG staff going forward.	
	Employees / Board Members are confused, frightened and take inappropraite actions	* BC plan in place, which includes requirement to communicate with staff and Board members in the event of a BC incident * A Commincations Call tree is in place that has been communicated to staff and tested	* CEO would initiate Call Tree to ensure all staff informed of situation and what actions to take in a timely and efficient basis * CEO would initiate the BC team to get together and implement the BC Plan	
	Unable to access historical data and information	* Secure archive facility which holds all historical data and information * Archive register, saved electronically on Sharepoint, so that we can easly access key information * Key for facility held in office * In event that the key is lost or damaged, we can secure a replacement key from storage provider.	* Establish if it is possible to get office access and obtain the key for the archive unit * Otherwise, arrange a replacement from unit provider	
Marketing	Failure to achieve, or delay in progress of delivering, our strategic priorities as documented in the Corporpate and Operational plans. In particular, those initiatives that require support around marketing	* Both the Corporate Plan and Operational Plans are publically available documents and can be accessed electronically. * Operations team have regular team meetings where immediate priorities are discussed * Operations team prepare a Work Plan on a monthly basis which documents immediate priorities and a brief summary of status	The Operations team will have a team meeting where they will discuss immediate team priorities. In the event of the Communications staff being unavailable, or diverted to supporting key Business Continuity activities, the team will access the Work Plan to review their deliverables and re-allocate key priorities to other colleagues.	Low

| KEY PROCESSES	KEY BUSINESS CONTINUITY RISKS	MITIGATIONS / BACK UP	ACTIONS FOR RECOVERY	RECOVERY PRIORITY
FINANCE				
Processing Payments: payroll, invoices, grant payments and travel & subsistence claims	Unable to access Quickbooks / PO system / Bankline and therefore not be able to process essential payments	* Able to access all applications remotely (Quickbooks via Cisco) * Tecnica take daily backup of Quickbooks and PO system on their servers * As a last resort, able touse manual cheque payments in event of not being able to access Bankline	* BnG staff are distributed with Microsoft Pros with necessary software installed * Tecnica have a call with staff member to walk through the setting up of the hardware at home and ensure access to key systems	Critical
	The desktop with Quickbooks is physically damaged	* Tecnica can install Quickbooks onto a new desktop. * Tecnica take daily backup of Quickbooks and store data on their servers	Tecnica have establish processes for purchasing hardware on BnaG's behalf, installing and managing access to our systems	
	Unable to access Key Personnel to process / authorise payments	*To mitigate against key man dependency, there are four staff members who are able to enter transactions into Bankline, whilst three members can authorise payments. * Desktop instructions are available via Sharepoint on all payment processes * Have formal agreement in place with our Payroll partner (Equiom) who will run a standard month's payroll in the event BnaG are unable to provide Payroll details to them. * Finance team prepare a Work Plan on a monthly basis which documents immediate priorities and a brief summary of status * Electronic signatures system in operation	* Call tree to inform key staff of any immediate risks materialising * Business Continuity team to assess Key Personnel requirements and invoke back up processes	
	Unable to access details of key payments to be made	All payroll details, invoices, grant payment requests and travel claims are / can be accessed electronically via email.	Access Payroll files within Sharepoint	
Management Information and access to key records	Unable to access historical data and information	* Secure archive facility which holds all historical data and information * Archive register, saved electronically on Sharepoint, so that we can easly access key information * Key for facility held in office * In event that the key is lost or damaged, we can secure a replacement key from storage provider.	* Establish if it is possible to get office access and obtain the key for the archive unit * Otherwise, arrange a replacement from unit provider	Medium
Managing key stakeholders, including Internal Audit, External Audit and Sponsor Division	Unable to communicate with, or provide key information to, our key stakeholders in the event of an emergency	* Key contacts details are available on email, and which is the usual method of communications * Communications Plan covers initial communications with key stakeholders in the event of an emergency	* Business Continuity team will invoke communications with external stakeholders	
Bank Reconciliations	Unable to access Quickbooks to complete process	* Able to access Quickbooks remotely via Cisco * Tecnica take daily backup of Quickbooks on their servers * All invoices, grant payment requests and travel claims are / can be accessed electronically via email. * Desktop instructions are available via Sharepoint on bank rec process	* BnG staff are distributed with Microsoft Pros with necessary software installed * Tecnica have a call with staff member to walk through the setting up of the hardware at home and ensure access to Quickbooks	Low

Page | 13

KEY PROCESSES	KEY BUSINESS CONTINUITY RISKS	MITIGATIONS / BACK UP	ACTIONS FOR RECOVERY	RECOVERY PRIORITY
GAELIC EDUCATION				
Provide policy, advice and guidance to external bodies, including Local Authorities, Scottish Government and related National Education Agencies, Teachers and Early Years voluntary groups	Unable to access systems and/or network	* Able to access all applications and sharepoint remotely * Tecnica take daily backup of files on their servers	* BnG staff are distributed with Microsoft Pros with necessary software installed * Tecnica have a call with staff member to walk through the setting up of the hardware at home and ensure access to key systems	Critical
	Unable to maintain relationships, communicate with, or provide (receive) key information to (from), our key stakeholders in the event of an emergency	* Key contacts details are available on email * Gaelic Language Plans all available on website * Public education data on website * Education team have a Key Contacts sheet with contact details which is stored in Sharepoint	Contact Key Stakeholders, informing them of situation. The comms would also refer to the key information available on the BnG website as well as how to contact BnG staff going forward.	Medium
	Failure to achieve, or delay in progress of delivering, our strategic priorities as documented in the Corporpate and Operational plans. In particular, maintaining the profile and momentum of providing strategic advice on gaelic education.	* Both the Corporate Plan and Operational Plans are publically available documents and can be accessed electronically. * Local Authority Gaelic plans are also available electronically * Education team have regular team meetings where immediate priorities are discussed * Education team prepare a Work Plan on a monthly basis which documents immediate priorities and a brief summary of status	The Education team will have a team meeting where they will discuss immediate team priorities. In the event of key staff being unavailable, the team will access the Work Plan to review their deliverables and re-allocate to other colleagues.	
	Unable to access physical resources, historical data and information	* Secure archive facility which holds all historical data and information * Archive register, saved electronically on Sharepoint, so that we can easily access key information * Key for facility held in office * In event that the key is lost or damaged, we can secure a replacement key from storage provider.	* Establish if it is possible to get office access and obtain the key for the archive unit * Otherwise, arrange a replacement from unit provider	
	Loss of key personnel, particulary as Gaelic Education team is small and team members have distinct responsibilities	* Education team prepare a Work Plan on a monthly basis which documents immediate priorities and a brief summary of status	* Call tree to inform key staff of any immediate risks materialising * Business Continuity team to assess Key Personnel requirements and invoke back up processes * The Education team will have a team meeting where they will discuss immediate team priorities. In the event of key staff being unavailable, the team will access the Work Plan to review their deliverables and re-allocate to other colleagues.	

Page | 14

KEY PROCESSES	KEY BUSINESS CONTINUITY RISKS	MITIGATIONS / BACK UP	ACTIONS FOR RECOVERY	RECOVERY PRIORITY
LANGUAGE PLANNING & COMMUNITY DEVELOPMENTS				
Strengthening & building internal teams' relationships External Partnership Building Research Corporate Planning Monitoring of progress against Gaelic Language Plans	Unable to maintain relationships, communicate with, or provide (receive) key information to (from), our key stakeholders in the event of an emergency	* The new Database has a Comms folder within it which stores all the contact details for key stakeholders, as well as detailed discussions re projects. * Key contacts details are available on email	Contact Key Stakeholders, informing them of situation. The comms would also refer to the key information available on the BnG website as well as how to contact BnG staff going forward.	Medium
	Failure to achieve, or delay in progress of delivering, our strategic priorities as documented in the Corporate and Operational plans. In particular, progress against Gaelic Language Plans	* Both the Corporate Plan and Operational Plans are publically available documents and can be accessed electronically. * Each member of the team has a Work Plan which can be accessed electronically by all team members. As a team, these workplans are discussed fortnightly. * Desktop instructions are available via Sharepoint on all key processes within the Language Planning team	The Language Planning team will have a team meeting where they will discuss immediate team priorities. In the event of key staff being unavailable, the team will access the Work Plan to review their deliverables and re-allocate to other colleagues.	
	Unable to access physical resources, historical data and information	* Almost all information is now held on Sharepoint, but certainly all critical documents are stored electronically * Secure archive facility which holds all historical data and information * Archive register, saved electronically on Sharepoint, so that we can easly access key information * Key for facility held in office * In event that the key is lost or damaged, we can secure a replacement key from storage provider.	* Establish if it is possible to get office access and obtain the key for the archive unit * Otherwise, arrange a replacement from unit provider	
	Loss of key personnel, particulary Language Planning Director and/or CEO for decision making	* Each member of the team has a Work Plan which can be accessed electronically by all team members. As a team, these workplans are discussed fortnightly. * Desktop instructions are available via Sharepoint on all key processes within the Language Planning team * The GLP Database stores key information on all grant partners. This is available to all members of the team. * Within the individual teams, there is sufficient knowledge and experience to allow self management and cover colleagues in the event of a DR incident being invoked. * Any signficant decisions would be passed to other members of the Leadership team to provide guidance and support.	* Call tree to inform key staff of any immediate risks materialising * Business Continuity team to assess Key Personnel requirements and invoke back up processes. This would include who to contact for key decision making. * The Language Planning team will have a team meeting where they will discuss immediate team priorities. In the event of key staff being unavailable, the team will access the Work Plan to review their deliverables and re-allocate to other colleagues.	

Page | 15

KEY PROCESSES	KEY BUSINESS CONTINUITY RISKS	MITIGATIONS / BACK UP	ACTIONS FOR RECOVERY	RECOVERY PRIORITY
LANGUAGE PLANNING & COMMUNITY DEVELOPMENTS				
Funding Approvals (incl. those with Statutory Timescales)	Unable to access Key Personnel to process / authorise payments	* Each member of the team has a Work Plan which can be accessed electronically by all team members. As a team, these workplans are discussed fortnightly. * Electronic signatures system in operation	* Call tree to inform key staff of any immediate risks materialising * Business Continuity team to assess Key Personnel requirements and invoke back up processes	Critical
	Unable to access details of key payments to be made	All grant payment requests can be accessed electronically via sharepoint as a last resort, although are held of the database.	* Review of funding projects for urgency * Access grant payment files within Sharepoint and/or database	
	Unable to access systems and/or network	* Able to access all applications and sharepoint remotely * Tecnica take daily backup of files on their servers	* BnG staff are distributed with Microsoft Pros with necessary software installed * Tecnica have a call with staff member to walk through the setting up of the hardware at home and ensure access to key systems	

Page | 16

KEY PROCESSES	KEY BUSINESS CONTINUITY RISKS	MITIGATIONS / BACK UP	ACTIONS FOR RECOVERY	RECOVERY PRIORITY
OPERATIONS				
Manage key relationships, including service providers	Unable to communicate with, or provide (receive) key information to (from), our key stakeholders / service providers in the event of an emergency	* BC Plan in place, which includes: Initial communications with key stakeholders in the event of an emergency; and Website and Social Media Plan * Key service providers' contact details held on Sharepoint	* CEO would initiate Call Tree to ensure all key Service providers are informed of situation and what actions to take in a timely and efficient basis	Critical
General Corporate Management Tasks	Unable to access systems and/or network	* Able to access all applications and sharepoint remotely * Most recent information & documents held on Sharepoint * Tecnica take daily backup of files on their servers	* BnG staff are distributed with Microsoft Pros with necessary software installed * Tecnica have a call with staff member to walk through the setting up of the hardware at home and ensure access to key systems	
	Loss of key personnel, particulary as team members have distinct responsibilities	* Operations team prepare both personal and team Work Plans, documenting immediate priorities and a brief summary of status. The personal plans are shared with at least one other person. * Desktop instructions are available via Sharepoint on all key processes for all Corporate Management Processes	* Call tree to inform key staff of any immediate risks materialising * Business Continuity team to assess Key Personnel requirements and invoke back up processes * The Operations team will have a team meeting where they will discuss immediate team priorities. In the event of key staff being unavailable, the team will access the Work Plan to review their deliverables and re-allocate to other colleagues.	
Board Coordination	Board Members are confused and/or take inappropraite actions	* BC plan in place, which includes requirement to communicate with staff and Board members in the event of a BC incident * A Commincations Call tree is in place that has been communicated to staff, Board members and Key Service providers and tested * Board / Committee Workplanner in place which documents the year ahead's activities. This is stored on Sharepoint and can be accessed by all members of the Operations team. * Electronic signature system in place	* CEO would initiate Call Tree to ensure all Board members informed of situation and what actions to take in a timely and efficient basis * CEO would initiate the BC team to get together and implement the BC Plan	Medium
Records Management Plan	Unable to access historical data and information	* Secure archive facility which holds all historical data and information * Archive register, saved electronically on Sharepoint, so that we can easly access key information * Key for facility held in office * In event that the key is lost or damaged, we can secure a replacement key from storage provider.	* Establish if it is possible to get office access and obtain the key for the archive unit * Otherwise, arrange a replacement from unit provider	

Annex C – Recovery Process
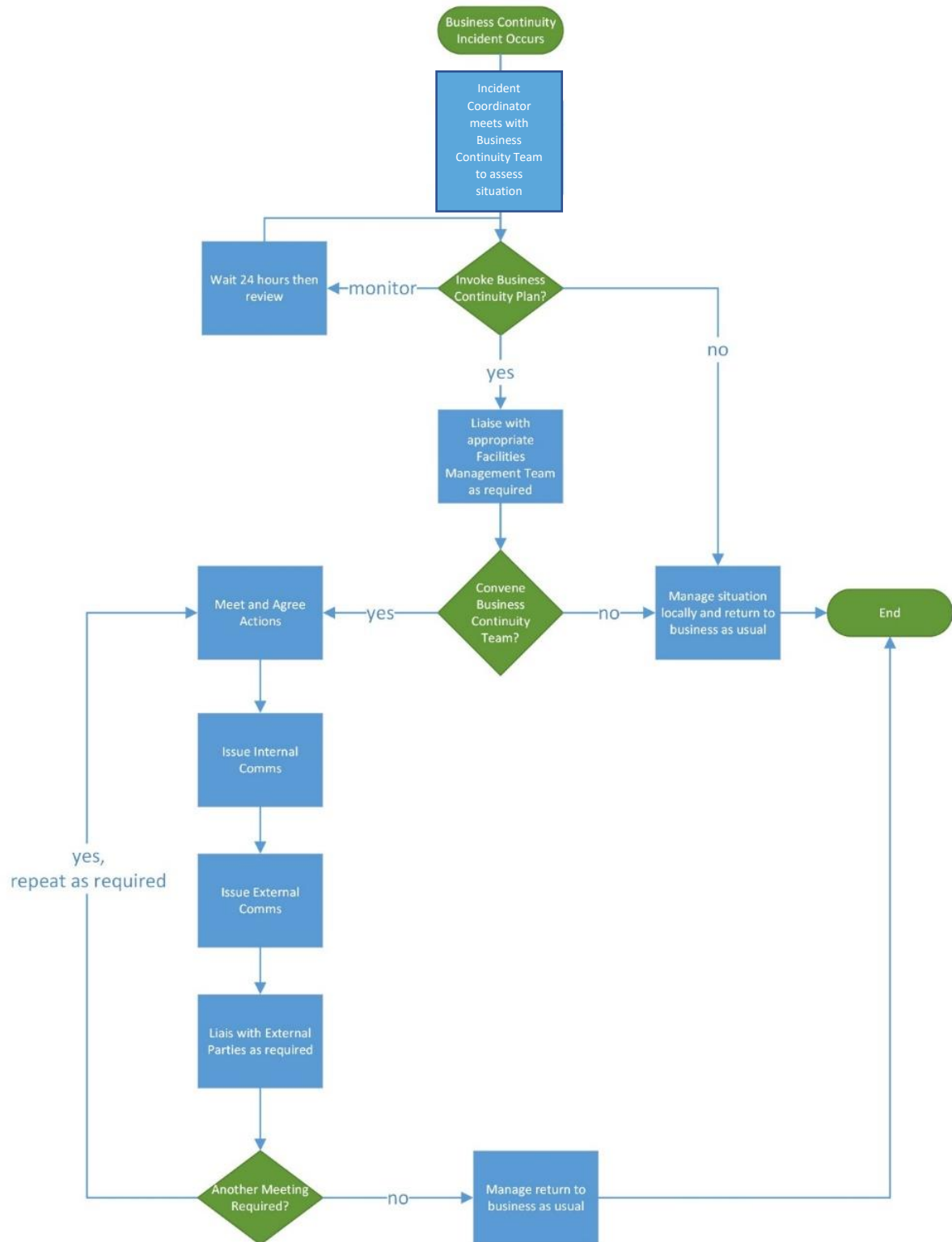
Annex D – Incident Team Meeting Agenda

This annex includes a suggested agenda/checklist for Incident Team meetings that take place. It is a guide only and should be tailored to suit the particular situation that has occurred.

It is vital in any business interruption situation that clear actions and owners are identified in order to maintain progress on recovery.

Agenda:

1. Review of Previous Meeting Actions
2. Latest Updates
    a. Staff - *updates on any staff issues as a result of the incident*
    b. Building - *if building(s) affected, latest updates from Facilities Manager(s)*
    c. IT service & equipment - *updates on any IT issues, provision of equipment, etc*
    d. Delivery of services - *review of any progress, key dates coming up, emergency arrangements needed, etc*
3. Next Steps – *agreed list of actions and owners for next period*
4. Communications to be Issued – *agreed set of comms required, both internal & external*
5. Date/Time of Next Review Meeting

Page | 19

Annex E – Plan Invocation Criteria

In order to determine whether the plan needs to be invoked, there are several criteria that should be considered based on the nature of the incident and its seriousness as outlined below.

Scenario	Control & Mitigation Steps	Impact	Likely Duration of Interruption	Invoke Plan?
Fire/Flood/Terrorist Attack	Regular evacuation drills take place to ensure staff are aware of what to do if the alarm sounds. Building facilities managers would invoke the building recovery plan. BnG responsibility would be to ensure staff were safe, first and foremost and then consider whether use of remote working facilities was required and determine what is needed to enable this. Use of Microsoft Cloud services allows for remote working.	Building damage minor, does not impact BnG operations	<1 day	N
		Building damage medium, some facilities out of use but BnG workspace not impacted	<5 days	N
		Building damage significant, whole building or whole BnG workspace out of use	>1 day	Y
Power Outage	Building facilities managers would invoke the building recovery plan. BnG responsibility is to advise staff on best course of action and then consider whether use of remote working facilities was required and determine what is needed to enable this. Use of Microsoft Cloud services allows for remote working.	Minor and/or planned interruption, does not significantly impact operations	<1 day	N
		Major unexpected interruption, building out of use	>1day	Y
IT Outage	BnG IT infrastructure is largely based in the cloud, with only a couple of applications held on local pc's. Use of Microsoft Cloud services allows for remote working.	Short term local IT outage	<1 day	N
		Major IT outage	>1 day	Y

Page | 20

Enforced remote working due to Government instruction (such as pandemic lockdown or predicted natural disaster)	Use of Microsoft Cloud services allows for remote working. BnG responsibility is to advise staff on best course of action and then consider whether use of remote working facilities was required and determine what is needed to enable this	Staff instructed to work from home	<5 days	N
		Staff instructed to work from home	>5 days	Y

Annex F – Recovery Timetable

In the table below, we assess the processes outlined in Annex B and outline the actions, resources and timescales required for their recovery should a disaster occur.

Recovery Priority	Functions	Key Actions	Resource Requirements	Timescale
Critical	• Internal Communications • External Communications • IT environment	• Inform staff, sponsor division, board and press of updates and recovery plan • Contact with relevant Facilities Managers • Liaising with Board • Inform all key stakeholders • Email access	• Technica support to ensure IT environment is accessible • Communications Officer, CEO and LT • Staff contact list from Sharepoint • External contact list (Annex H) • Ensure access to social media channels in place (Comms Officer and CEO both have access) • Short term Comms actions for both staff and external	Within 24 hours
High	• Finance functions	• Establish any loss of property and/or IT equipment • Allow for procurement of any equipment or temporary premises that might be required • Review any urgent funding payments against statutory timescales • Review when next payroll is due and put plans in place if required	• Finance team • Access to Quickbooks • Can use manual process for payments if needed – cheque book • Equiom have emergency procedures for running payroll based on previous month	48 – 72 hours
Medium	• Funding approvals	• Review current status of funding approvals to prioritise and provide updates to recipients as relevant	• Community Development Officers & Manager • Emails and work plans related to funding applications	1 week

Low	• Language Planning & Community Developments • General Operations • Gaelic Education	• Establish normal operating procedures gradually as able	• All staff	1-2 weeks

Annex G – Key Reference Documents

This annex includes links to the current SharePoint locations for key documents that may be of use in any recovery situation.

Document	Location
Great Glen House Business Continuity Plan	SharePoint > GGH Business Continuity Plan
Optima Building Business Continuity Plan	SharePoint > Education Scotland Business Continuity Plan
King's House, Portree Business Continuity Plan	
Bun Sgoil Ghàidhlig Loch Abar	
Officer work plans Planaichean Gnìomh nan Oifigearan Plans database Stòr dàta nam Planaichean	SharePoint > Plana gnìomh oifigearan SharePoint > Stòr-dàta Phlanaichean
Records Management Plan	SharePoint > Records Management Plan
Information Asset Register	SharePoint > Information Asset Register
Finance Desk Instructions	SharePoint > Finance Desk Instructions
Corporate Management Procedures	SharePoint > Oifis is Rianachd Desk Notes
Staff Contact List	SharePoint > Staff Contact List

Page | 24

Annex H – Key Contact Information

This annex includes a list of key contact information that may be useful in any recovery situation.

Organisation	Responsibility	Website	Email/Telephone
Staff, Board and key supplier contact list	As specified in Annex I	Staff and board member phone list	
Nature Scot	Great Glen House Facilities Management	www.nature.scot	Gillian Simpson 01463 725056 Internal Cisco Free Call :700 5056 Lifesize VC Ext: https://call.lifesizecloud.com/418483 Gillian.Simpson@nature.scot
Education Scotland	Optima Building Facilities Management	www.education.gov.scot	Pawel Cwiklinski Facilities Officer Education Scotland Foghlam Alba Mobile: 0770 128 0805 Address: The Optima, 58 Robertson Street, Glasgow G2 8DU edshealthandsafety@educationscotland.gov.scot
HIE	King's House, Portree Facilities Management	www.hie.co.uk	Mark Wilcock Head of Facilities Management Skype Number: +44 (0) 1463 383095 Mob: +44 (0) 7393 006990 Reception: +44 (0)1463 245245
Scottish Government	Sponsor Division	www.gov.scot	Douglas Ansdell 0131 244 0336 07985 361 342 Douglas.Ansdell@gov.scot

Page | 25

			Stuart Pescodd 0131 244 0389 07795 207 907 Stuart.Pescodd@gov.scot
APS	Website Manager	www.theapsgroup.com/en-gb/	DigitalMedia@theapsgroup.com 0161 495 4500
Morrison Media	PR advice	www.morrison-media.co.uk/	hello@morrison-media.co.uk 0141 406 3663
Tecnica Support	IT support	https://tecnica-ltd.co.uk/	support@tecnica-ltd.co.uk 01383 722757

Page | 26

Annex I - Call tree

This table shows the key contacts that should be contacted, and by whom, in the event of a recovery situation.

Stage 1	
Who?	**Contacts who?**
Ceannard	Chair of the Board Director of Language Planning and Community Developments Director of Gaelic Education Scottish Government Operations Manager
Chair of the Board	Board Members (x6)
Director of Language Planning and Community Developments	Language Plans Officers (x3) Partnerships Manager Research and Corpus Planning Manager Communications Officer
Director of Gaelic Education	Education Manager
Operations Manager	Tecnica Ltd. Office Manager Business Administrator Administrative Assistant
Partnerships Manager	Grants and Projects Officer Administrator
Communications Officer	Communications Assistant Morrison Media APS Group
Education Manager	Education Development Officer Development Officer (Teachers)
Education Development Officer	Early Years Support Officer Early Years Support Officer / Training Co-Ordinator
Stage 2	
Who?	**Contacts who?**
Grants and Projects Officer / Administrator	Stòrlann ICCI Comunn na Gàidhlig An Comunn Gàidhealach An Lòchran Acair Ceòlas Comhairle nan Leabhraichean Tobar an Dualchais
Operations Manager	Tkm Consulting Human at Work Global Connects
Communications Officer	Cànan BBC (ma thathar ga mheas iomchaidh)
Partnerships Manager	Theatre gu Leòr Fèisean nan Gàidheal Colm Cille

Education Development Officer	Stòrlann Comann nam Pàrant
Research and Corpus Planning Manager	Faclair na Gàidhlig
Office Manager	Highland and Islands Enterprise The Optima Great Glen House
Language Plans Officers	Public bodies in the Gaelic language plans process
Early Years Support Officers	Early years groups

Annex J - Website management plan

Purpose

The purpose of this document is to make clear the steps that should be taken in relation to the website and social media channels in the event of a business continuity issue.

Access to BnG website

The Operations Manager; Communications Officer and the Grants and Projects Officer have administrator access to the website.

Business Administrator and Communications Assistant have edit rights for the website.

Social media account administrators

Facebook	Oifigear Conaltraidh; Neach-taic Conaltraidh; Manaidsear Com-pàirteachais; Ceannard; Manaidsear Foghlaim (editor rights only)
Instagram	Oifigear Conaltraidh; Neach-taic Conaltraidh
LinkedIn	Oifigear Conaltraidh; Neach-taic Conaltraidh; Manaidsear Gnìomhan; Ceannard; Manaidsear Com-pàirteachais
YouTube	Oifigear Conaltraidh; Neach-taic Conaltraidh
Twitter	Oifigear Conaltraidh; Neach-taic Conaltraidh

In the event that social media accounts are inaccessible due to a suspected breach, the Communications Officer will ensure that passwords for all accounts are changed immediately.

Messaging

In the event of a business continuity issue, the senior management team will, in collaboration with the Communications Officer, issue an initial message detailing that BnG are implementing business continuity measures and will include the following key information:

1. How BnG can be contacted
2. Anticipated impact on our services
3. Anticipated resolution timeline (if one is available)

This will be shared on the website and social media. This will be co-ordinated by the Oifigear Conaltraidh and Neach-taic Conaltraidh with support from Manaidsear Gnìomhan.

If business continuity measures are in place for longer than 5 working days, an updated message will be issued.

Website alternative arrangements

Where Bòrd na Gàidhlig staff are unable to access the website, the Communications Officer will contact APS Group to place the messaging on the website.

Page | 29

A' CHOMATAIDH SGRÙDAIDH IS DEARBHACHD (CSD) Plana Obrach 2021/22 (Dreachd 12/05/2021)	AUDIT & ASSURANCE COMMITTEE (AAC) Work Plan 2021/22 (Draft 12/05/2021)

		MIOS | MONTH	04 2021	05 2021	06 2021	07 2021	08 2021	09 2021	10 2021	11 2021	12 2021	01 2022	02 2022	03 2022
		Ceann-latha Coinneamh na CSD AAC Meeting Date		26mh				8mh		17mh			8mh	
A h-uile Coinneamh Puingean Stèidhichte **All meetings Standing Items**	Introduction / Welcome Declarations of Interest Minute of Previous Meeting Action Log Risk Management External Audit Progress Report Improvement Plan Steering Group Workplan Review	Cùisean Tòiseachaidh / Fàilte Nochdadh Compàirteachas Geàrr-chunntas na Coinneimh mu Dheireadh Clàr Ghnìomhan Rianachd Mhi-chìnntean Aithisg Buidheann-stiùiridh a' Phlana Leasachaidh Adhartais leis an Sgrùdadh bhon Taobh A-muigh Sùil air a' Phlana Obrach		√				√		√			√	
Aithisgean In-sgrùdaidh **Internal Audit Reports**	Financial Controls	Smachdan Ionmhais								√				
	Financial Governance	Riaghladh Ionmhais											√	
	Public Bodies Gaelic Language Plans	Planaichean Gàidhlig Bhuidhnean Phoblach											√	
	Impact of Goverment Policy	Buaidh Poileasaidh Riaghaltais											√	
	Improvement Plan	Plana Leasachaidh		√										
	Grants to Gaelic Organisations	Tabhartasan do Bhuidhnean Gàidhlig								√				
	Risk Management	Stiùireadh Mhi-chìnntean											√	
	Information & Security Management	Stiùireadh Fiosrachadh is Tearainteachd								√				
	Follow-up	Leanmhainn		√										
	External Organisations (MFOs) - Performance Management	Buidhnean taobh a-muigh (PBG) - Stiùireadh Coileanaidh												
	Employee Performance Management	Stiùireadh Coileanaidh Luchd-obrach								√				
	Internal Audit Annual Report	In-sgrùdadh, Aithisg Bhliadhnail		√										
Puingean Cunbhalach Bliadhnail **Annual Cyclical Items**	Internal Audit, Annual Audit Plan	In-Sgrùdadh, Plana Sgrùdaidh Bliadhnail		√										
	External Audit, Annual Audit Plan	Sgrùdadh bhon Taobh a-muigh, Plana Sgrùdaidh Bliadhnail											√	
	External Audit, Annual Audit Report	Sgrùdadh bhon Taobh a-muigh, Aithisg Sgrùdaidh Bhliadhnail						√						
	Annual Report & Accounts	Dreachdan den Aithisg Bhliadhnail is na Cunntasan						√						
	AAC Annual Report to the Board	Aithisg Bhliadhnail na CSRC don Bhòrd Stiùiridh		√										
	Annual Review of Terms of Reference	Ath-sgrùdadh Bliadhnail air na Bun-riaghailtean		√										
	Annual Review of Audit Committee Effectiveness and training	Sgrùdadh Bliadhnail air Èifeachdas na Comataidh Sgrùdaidh agus trèanadh		√										
	Cyber Resilience Report	Aithisg air Tèarainteachd Dhidseatach											√	
	Project Plan for Preparation of Annual Accounts	Plana Pròiseict gus na Cunntasan Bliadhnail Ullachadh											√	
	Risk Management Strategy	Ro-innleachd Rianachd Mhì-chinntean		√										
	Committee Development Plan	Plana Leasachaidh na Comataidh						√						

Puingean Eile Ad Hoc Items	Data Loss / Fraud & Theft Reporting	Aithrisean air Dàta a Thèid a Chall / Foill is Mèirle											
	Internal Audit tender									√			√	