

Bòrd na Gàidhlig**Geàrr-chunntas den Choinneimh:****Comataidh Sgrùdaidh is Dearbhachd****Diardaoin 28/01/2021 09.30 – 12.30****SEISEAN DÙINTE****Buill Bùird an Làthair:**

Stewart MacLeòid (Cathraiche) [StML]

Ailean Caimbeul [AC]

Jennifer Gilmour [JG]

An Làthair:

Shona NicIllinnein, Ceannard/Oifigear Cunntachail [SNI]

Ailig Greumach, Ceann an Ionmhas [AG]

Mairianne Stiùbhairt, Ceann an Ionmhas agus Cùisean Corporra

Eadar-amail [MS]

Louise NicIlleathain, Manaidsear Gnìomhan [LNI]

Conor Healy, Deloitte [CH]

Scott McCready, Wylie Bisset [SMC]

Orla NicDhòmhnaill, A' Clàradh a' Gheàrr-chunntais [OND]

Minute of the Meeting:**Audit and Assurance Committee****Thursday 28/01/2021 09.30 – 12.30****CLOSED SESSION****Board Members Present:**

Stewart MacLeod (Chair) [StML]

Allan Campbell [AC]

Jennifer Gilmour [JG]

In Attendance:

Shona MacLennan, Ceannard/Accountable Officer [SML]

Alex Graham, Head of Finance [AG]

Mairianne Stewart, Interim Head of Finance and Corporate Affairs [MS]

Louise MacLean, Operations Manager [LM]

Conor Healy, Deloitte [CH]

Scott McCready, Wylie Bisset [SMC]

Orla MacDonald, Recording the Minute [OMD]

1 CÙISEAN TÒISEACHAIDH - SEISEAN DÙINTE**1.1 Fàilte is Leisgeulan**

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

Cha robh leisgeulan rin clàradh.

1.2 A' Nochdadh Chom-pàirtean

AC – An Comunn Gàidhealach, Cuspair 3.1, PT3 is 4

JG – Riaghaltas na h-Alba

1.3 GISBE

Cha robh gin ann.

2 GEÀRR-CHUNNTAS**2.1 Geàrr-chunntasan na coinneimh mu dheireadh air 12/11/2020**

Bheachdaich na buill air geàrr-chunntas na coinneimh mu dheireadh.

Co-dhùnadh:Chaidh **GABHAIL RI** geàrr-chunntas na coinneimh a chumadh air 12/11/2020 le aon atharrachadh.**2.2 Clàr-ghnìomhan na Comataidh Sgrùdadh agus Dearbhachd**

Chaidh sgrìobhainn fiosrachaidh a chur gu Buill. Thug SNI seachad ùrachadh mu na nithean NACH ROBH air an comharrachadh coileanta.

Bhruidhinn na Buill mu na clàran-ghnìomha agus air na pròiseasan airson gnìomhan a tha leantainneach. Thug CH fiosrachadh seachad mun phròiseas airson a bhith a'

OPENING ITEMS - CLOSED SESSION**Welcome & Apologies**

The Chair welcomed everyone to the meeting.

There were no apologies to record.

Declaration of Interests

AC – An Comunn Gàidhealach – Cuspair 3.1, PT3 & 4

JG – Scottish Government

AOCB

None

MINUTES**Minutes of the last meeting on 12/11/2020**

Members discussed the minutes of the last meeting.

Decision:The Minutes of the meeting held on 12/11/2020 were **APPROVED** with one amendment**Actions Log from Audit and Assurance Committee**

A reference document was sent to members. SML gave an update on items NOT marked complete.

Members discussed the Actions Log and the process for tasks which are ongoing. CH advised on the process for marking ongoing tasks as complete.

comharrachadh gu bheil gnìomhan leantainneach coileanta.

Co-dhùnadh:

Ghabh Buill **FA-NEAR** dhan fhiosrachadh anns a' Chlàr-ghnìomhan agus dh'aontaich iad gun gabh gnìomhan coileanta a thoirt far a' chlàir.

Decision:

Members **NOTED** the information in the Actions Log and agreed that completed actions can be removed from the log

SEISEAN FOSGAILTE

Fàilte is Leisgeulan

Chuir an Cathraiche fàilte air a h-uile duine a bha a' coimhead air a' choinneimh beò agus mhìnich e gun rachadh a' choinneamh a chumail anns a' Bheurla agus an tuigeadh riochdairean bho bhuidhnean sgrùdaidh a-muigh agus a-staigh.

OPEN SESSION

Welcome and Apologies

The Chair welcomed everyone watching the live meeting and explained that proceedings would be in English to accommodate representatives from external and internal audit organisations.

Cha robh leisgeulan rin clàradh.

There were no apologies to record

A' Nochdadh Chom-pàirtean

AC – An Comunn Gàidhealach, Cuspair 3.1, PT3 is 4
JG – Riaghaltas na h-Alba

Declaration of Interests

AC – An Comunn Gàidhealach – Item 3.1,PT3 & 4
JG – Scottish Government

3 SGRÙDADH BHON TAOBH A-MUIGH

Aithisg planaigh air an sgrùdadh airson na bliadhna a thig gu crìch air 31-03-2021

Thug CH geàrr-chunntas seachad air an Aithisg Dealbhaidh agus dh'innis e do BhnG gun deach cùmhnant Deloitte le BnG a leudachadh fad bliadhna a bharrachd mar thoradh air COVID-19. Dh'innis e do na buill gun deach buileachadh IFRS16 a chur dheth agus thug e fios dhaibh mu atharrachaidhean air inbhean sgrùdaidh. Dh'aithris e gu bheil Deloitte an dùil saoradh nam buidhnean beaga a chur an sàs am-bliadhna; agus dh'aithris e air na h-atharrachaidhean ann an iomchaidheachd agus slatan-tomhais, a-rithist mar thoradh air buaidhean COVID-19.

EXTERNAL AUDIT

Planning report on the audit for the year ending 31-03-2021

CH gave an overview of the Planning Report and informed BnG that Deloitte's contract with BnG had been extended for an additional year due to COVID-19. He informed members that implementation of IFRS16 has been deferred and informed them of changes to auditing standards. He reported that Deloitte intend to apply the small bodies exemption this year; and the changes in materiality and benchmarking, again due to COVID-19 impacts.

Dh'fhaighnich buill mun bhuidhean aig IFRS16 air BnG agus mhìnich CH carson a chaidh dàil a chur air seo agus mar a dh'fhaodadh e buaidh a thoirt air BnG.

Members enquired about impact of IFRS16 on BnG and CH gave an explanation on why this has been deferred and how it could affect BnG.

Chuir StML fàilte air mar a tha Deloitte a' toirt cuireadh dhan sgioba-stiùiridh beachdachadh air an FReM.

StML welcomed the fact that Deloitte are inviting management to discuss the FReM.

Co-dhùnadh:

DH'AONTAICH na buill an Aithisg Planaidh.

Decision:

Members **APPROVED** the Planning Report.

Gnìomh:

Thoir fios dhan Chomataidh mun chis sgrùdaidh bhliadhnail nuair a thèid a dhearbhadh.

Action:

Inform the Committee of annual audit fee when it is confirmed.

4 BUIDHEANN-STIÙIRIDH A' PHLANA LEASACHAIDH

Buidheann-stiùiridh a' Phlana Leasachaidh

Thug JG seachad am fios as ùire air a' Phlana Leasachaidh agus thuir i a-rithist gun cuireadh a' Bhuidheann fàilte air

IMPROVEMENT PLAN STEERING GROUP

Improvement Plan Steering Group

JG gave an update on the Improvement Plan and reiterated that the Group would welcome staff opinions through the Staff Representative.

beachdan an luchd-obrach tro Riochdaire an Luchd-obrach.

Bidh MS a' leudachadh a' Phlana Leasachaidh gus colbh a chur ann gus fianais a chlàradh gus barantas a bharrachd a thoirt seachad agus gus dèanamh cinnteach gu bheil an eacarsaich mapaidh crìochnaichte.

Dh'aithnich CH gun do rinn Bòrd na Gàidhlig obair chruaidh agus gu bheil leasachadh mòr bunaiteach air a bhith ann agus thug e taing do BhnG airson an dìcheall.

Co-dhùnadh:

Ghabh na Buill **FA-NEAR** dhan fhiosrachadh anns a' Phlana Leasachaidh.

5 IN-SGRÙDADH

5.1 Aithisgean In-sgrùdaidh

Thug SMC geàrr-chunntas seachad air gach Aithisg In-sgrùdaidh, a' soilleireachadh nan neartan agus molaidhean airson leasachadh.

PT1 – Ath-bheothachadh bho Mhòr-thubaistean is Leantainneachd Gnothachais

Bheachdaich na buill air co-dhùnaidhean na h-aithisge agus air dè cho làidir 's a tha a' bhuidheann a thaobh ionnsaighean saidhbear. A bharrachd air sin, dh'iarr a' Chomataidh gum biodh freagairt an luchd-stiùiridh san àm ri teachd a' gabhail a-steach aithris shoilleir gun deach am moladh aontachadh.

PT2 - Riaghladh Chunnartan

Bheachdaich buill air a' mholadh gun rachadh trèanadh a thoirt do bhuill a' bhùird agus fhuair iad dearbhadh bho SMC gum biodh seisean trèanaidh uair a-thìde gu leòr mar chùrsa ùrachaidh; agus gum bu chòir trèanadh a bharrachd a bhith aig buill ùra.

PT3 – MFOan – Stiùireadh Coileanadh

Mhol a' Chomataidh an luchd-obrach airson nan dòighean-obrach cunbhalach a bh' aca leis an obair seo.

PT4 - Tabhartasan do Bhuidhnean Gàidhlig

Thug a' Chomataidh fa-near gum bithear a' cur an sàs nam pròiseasan gus com-pàirtean buill agus luchd-obrach a' Bhùird a nochdadh.

Co-dhùnadh:

DH'AONTAICH na buill an Aithisg In-sgrùdaidh.

Gnìomh:

PT1 - tha an Sgioba-stiùiridh gus daingneachadh anns an fhreagairt aca do na molaidhean gu bheil iad ag aontachadh ri molaidhean an luchd in-sgrùdaidh.

5.2 Aithisg air Molaidhean Luchd In-sgrùdaidh

MS will be extending the IP to include a column for recording evidence to provide additional assurance and ensure that the mapping exercise is completed.

CH acknowledged the hard work that has gone on at Bòrd na Gàidhlig and that there have been significant and fundamental improvement and thanked BnG for its perseverance.

Decision:

Members **NOTED** the information in the Improvement Plan.

INTERNAL AUDIT

Internal Audit Reports

SMC gave an overview of each of the Internal Audit Reports, highlighting the strengths and recommendations for development.

PT1 – Disaster Recovery & Business Continuity

Members discussed the findings in the report and the organisation's resilience to cyber attacks. In addition, the Committee requested that the management response in future include a clear statement that the recommendation had been agreed.

PT2 – Risk Management

Members discussed the recommendation for training for board members and were assured by SMC that a one-hour training session would be sufficient as a refresher; and that new members should have additional training.

PT3 – MFO's – Performance Management

The Committee commended staff for their consistent approaches to this work.

PT4 – Grants to Gaelic Organisations

The Committee noted that the processes for declarations of interest pertaining to board members and staff are applied.

Decision:

Members **APPROVED** the Internal Audit Reports.

Action:

PT1 – Leadership Team to confirm in their response to recommendations that they agree with internal auditors recommendations.

Internal Audit Recommendations Report

Mhìnich MS am pàipear-aghaidh ùr le geàrr-chunntas agus thuit e gu bheil obair ri dèanamh air gnìomhan a tha air an comharrachadh 'àrd'. Thugadh fa-near do mhearachd litreachaidh sa chlàr mu dheireadh.

Bheachdaich buill air an taisbeanadh mun chlàr, a' toirt fa-near gun robh an clàr ag aithris air molaidhean thairis air trì bliadhna.

Co-dhùnadh:

Thug na Buill **FA-NEAR** dhan fhiosrachadh anns an Aithisg air Molaidhean In-sgrùdaidh.

Gnìomhan:

Beachdaichidh StML agus MS air barrachd leasachaidhean, a' gabhail a-steach mar a thèid clàran-ama a chur ris a' chlàr. Molaidhean uaine (dèante) gu bhith air an toirt às. SMC agus SNI gu bhith a' dèanamh barrachd beachdachaidh air Cuspair 1.

MS explained the new covering report summary and highlighted that there is work to be done on actions marked 'high'. A typo in the the final table was noted.

Members discussed the presentation of the table, including that it was reporting on recommendations over a three-year period.

Decision:

Members **NOTED** the information in the Internal Audit Recommendations Report.

Actions:

StML and MS will consider further developments including how to highlight timescales on the summary table. Green (complete) recommendations to be removed. SMC and SML to consider Item 1 further.

6 RIAGHLADH

6.1 Brath Luach as Fheàrr

Thug SNI geàrr-chunntas seachad air a' phàipear. Bha buill air atharrachaidhean agus leasachaidhean a mholadh airson a' Bhrath Luach as Fheàrr san t-Samhain agus chaidh iad sin a chur ris.

Co-dhùnadh:

DH'AONTAICH Buill am Brath Luach as Fheàrr atharraichte.

6.2 Aithisg Ath-sheasmhachd Saidhbear

Thug LNI seachad geàrr-chunntas air an aithisg agus thug i fiosrachadh dhan Chomataidh mun obair a tha a' dol air adhart le solaraidhean ICT agus mu ùrachaidhean a tha a' dol air adhart a rèir a' chleachdaidh as fheàrr agus a rèir nam molaidhean.

Bheachdaich na buill air an aithisg agus air na h-adhbharan airson na h-obrach a tha ga dèanamh. Chaidh a thoirt fa-near gum bi an earrann den obair Ath-bheothachaidh bho Mhòr-thubaist le anailis air buaidh air gnothachais a' biathadh a-steach do dh'obair gus aghaidh a chur ris na cùisean sin. Chuireadh a' Chomataidh fàilte air ùrachaidhean a bharrachd air an aithisg bhliadhnail leis gu bheil ath-leumachd saidhbear na cùis ro-chudromach.

Mhol CH agus SMC BnG airson a bhith a' dol nas fhaide na na riathanasan as ìsle de a thaobh Ath-leumachd Saidhbear.

Co-dhùnadh:

Thug na buill **FA-NEAR** don aithisg.

GOVERNANCE

Best Value Statement

SML gave an overview of the paper. Members had recommended some changes and improvements to the Best Value Statement in November and these had been incorporated.

Decision:

Members **APPROVED** the amended Best Value Statement.

Cyber Resilience Report

LM gave an overview of the report and informed the Committee of the work that is underway with ICT providers and on updates that are ongoing in line with best practice and recommendations.

Members discussed the report and the reasons for the work that is being carried out. It was noted that the business impact analysis part of the Disaster Recovery work will feed into addressing these matters. The Committee would welcome updates in addition to the annual report as cyber resilience is such a critical matter.

CH and SMC commended BnG for going beyond the minimum requirements of Cyber Resilience.

Decision:

Members **NOTED** the report.

7 RIANACHD MHI-CHINNTEAN

Rianachd Mhi-chinntean

RISK MANAGEMENT

Risk Management

PT1. Clàr mhì-chinntean Ro-innleachdail
Mhìnich SNI am pròiseas airson a' chlàir seo agus thuirt i gun deach atharrachaidhean a rinneadh bhon choinneimh Comataidh mu dheireadh a chomharrachadh ann an dearg.

PT1. Strategic Risk Register
SML explained the process for this register and that changes since the last Committee meeting were highlighted in red.

Bheachdaich na buill air susbaint a' Chlàir agus air a' cheist a bheil e riatanach gun coimheadar air aig a h-uile coinneamh Comataidh.

Members discussed the content of the Register and whether it is necessary for it to come to every Committee meeting.

Thuirt CH cho cudromach 's a bha e a bhith mothachail air cùisean tarbhachd mar thoradh air cho fada 's a tha daoine air a bhith ag obair bhon dachaigh agus air buaidhean slàinte inntinn, agus thuirt e gum faodadh seo a bhith buntainneach fo chunnartan COVID-19.

CH highlighted the importance of being aware of productivity issues due to longevity of working from home and mental health impacts, and that this could be relevant under COVID-19 risks.

Co-dhùnadh:

DH'AONTAICH na Buill an Clàr mhì-chinntean Ro-innleachdail.

Decision:

Members **APPROVED** the the Strategic Risk Register.

Gnìomh:

SNI gus bùth-obrach a chur air dòigh airson buill a' Bhùird-stiùiridh gus beachdachadh air a' Chlàr Mhì-chinntean Ro-innleachdail ann am barrachd dhoimhneachd.

Action:

SML to arrange workshop for Board members to consider Strategic Risk Register in more depth.

8 AITHISGEAN EILE

8.1 Aithisg Bhliadhna is Cunntasan

PT1. Plana pròiseict airson a bhith ag ullachadh nan cunntasan bliadhna.

OTHER REPORTS

Annual Report & Accounts

PT1. Project plan for preparation of annual accounts

Bhruidhinn SNI air an aithisg. Bha deasbad aig buill air cuid den bhriathrachas a chaidh a chleachdadh.

SML introduced the report. Members discussed some terminology used.

Co-dhùnadh:

DH'AONTAICH na buill am pàipear le atharrachaidhean beaga.

Decision:

Members **APPROVED** the paper subject to minor corrections.

8.2 Plana Obrach 2020/21

Bheachdaich buill air a' Phlana Obrach airson 2020/21 agus dh'iarr iad gun rachadh obair airson na bliadhna 21/22 a sgaoileadh gu cothromach cho fad 's a ghabhadh sin dèanamh.

Work Plan 2020/21

Members discussed the Work Plan for 2020/21 and requested an even spread of work load for 21/22 as far as possible.

Co-dhùnadh:

DH'AONTAICH na buill am Plana Obrach le atharrachadh air na cinn-latha.

Decision:

Members **APPROVED** the Work Plan subject to amendments of dates.

9 GISBE

Ceann-latha na h-ath choinneimh:
26/05/2021 09.30 – 12.30

AOCB

Date for the next meeting:
26/05/2021 09.30 – 12.30

10 SEISEAN PRÌOBHAIDEACH

Coinneamh dhùinte le luchd-sgrùdaidh/in-sgrùdaidh

PRIVATE SESSION

Closed meeting with auditors & internal auditors