

BÒRD NA GÀIDHLIG

Geàrr-chunntas coinneimh:

Coinneamh den Chomataidh Sgrùdaidh is Dearbhachd

Air loidhne – MS Teams

Diardaoin 12/11/2020 09.30 – 12.30

Buill Bùird an Làthair

Stewart MacLeòid (Cathraiche) [SML]

Ailean Caimbeul [AC]

Jennifer Gilmour [JG]

A' Frithealadh

Shona NicIllinnein, Ceannard/Oifigear Cunntachail [SNI]

Ailig Greumach, Ceann an Ionmhas [AG]

Scott McCready, Wylie Bisset [SMC]

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

Minutes of the meeting of:

Audit and Assurance Committee

Online – MS Teams

Thursday 12/11/2020 09.30 – 12.30

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]

Scott McCready, Wylie Bisset [SMC]

Orla MacDonald, Recording the Minutes [OMD]

SEISEAN DUINTE

1.0 CÙISEAN TÒISEACHAIDH

1.1 Fàilte & Leisgeulan

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

Cha robh leisgeulan ri chlàradh.

1.2 A' Nochdadh Chom-pàirtean

Cha robh gin ann

1.3 Gnothach Iomchaidh sam Bith Eile

Cha robh gin ann.

2.0 GEÀRR-CHUNNTASAN

2.1 Chaidh **GABHAIL RI** geàrr-chunntas na Coinneimh a chumadh air 27/08/2020

2.2 Clàr Ghnìomhan na Comataidh Sgrùdaidh is Dearbhachd

Rinn a' Chomataidh sgrùdadh air Clàr nan Gnìomhan agus dh'aontaich iad ri toirt air falbh 3.1, 3.2, 6, 7.2 agus 9 agus àireamh de gnìomhan airson na cùisean mu dheireadh.

Co-dhùnadh:

Mhòthaich buill am fiosrachadh ann an Aithisgean Clàr nan Gnìomhan.

Gnìomhan:

SNL gus lethbhreac a leantainn (2.2)

SNL gus leantainn agus aithisg a dhèanamh dha na buill air dè cho tric 's a thèid an clàr a sgrùdadh.

A h-uile duine – Dèanaibh cinnteach gu bheil cainnt an teacsa co-sheasmhach

Thoiribh a-mach 3.1, 3.2, 7.2 agus 9

5 – Cumaibh agus ath-ùraichibh gu 'cleachdadh àbhaisteach'

7.1 – Cumaibh

9.1 – Cumaibh agus dèanaibh sgrùdadh air anns an Fhaoilleach 2021

9.2 – Cumaibh

CLOSED SESSION

OPENING ITEMS

Welcome & Apologies

The Chair welcomed everyone to the meeting.

There were no apologies to record.

Declaration of Interests

None.

AOCB

None.

MINUTES

The Minutes of the Meeting held on 27/08/2020 were **APPROVED**

Actions Log from Audit and Assurance Committee

The Committee reviewed the Actions Log and agreed the removal of 3.1, 3.2, 6, 7.2 and 9 and a number of actions for the remaining items.

Decision:

Members **NOTED** the information in the Action Log Reports

Actions:

SML to follow up duplicate (2.2)

SML to follow up and report back to members how often the log is checked.

All - Ensure that text is consistent in language.

Remove 3.1, 3.2, 6, 7.2 and 9

5 – Retain and update to 'normal practice'

7.1 – Retain

9.1 – Retain and review in January 2021

9.2 - Retain

SEISEAN FOSGAILTE	OPEN SESSION
<p>3.0 IN-SGRÙDADH</p>	<p>INTERNAL AUDIT</p>
<p>3.1 Aithisgean In-sgrùdaidh Thug AG agus SMC seachad àrd-shealladh gach aithisg.</p>	<p>Internal Audit Reports AG and SMC gave an overview of each report.</p>
<p>PT1 – Riaghlaidh Corporra Fhuair an aithisg seo reatadh ‘Susbainteach’, a’ comharrachadh 7 roinn cleachdaidh math agus 5 molaidhean, le BnG a’ reatadh beagan nas àirde nan slat-tomhais.</p>	<p>PT1 – Corporate Governance This report received a ‘Substantial’ rating, highlighted 7 areas of good practice and 5 recommendations, with BnG ranking slightly better than the benchmark.</p>
<p>3.2 Bheachdaich buill air na molaidhean san aithisg agus thug SNI ath-ùrachadh seachad air adhartas ann an trusadh buill ùr a’ bhùird. Bhathar a’ beachdachadh air na beachdan-sùla a chaidh a dhèanamh san aithisg agus bha Buill toilichte leis cho fad ‘s a tha coinneamhan an-dràsta. Bu chòir gum bi iad seo stèidhichte air a’ phrionnsabal gum bi coinneamhan cho giorra ‘s a b’ urrainn dhaibh, ach fhathast le ùine gu leòr airson beachdachadh air cùisean.</p> <p>3.3</p>	<p>Members discussed the recommendations in the report, and SML gave an update on the process of recruiting new board members. The observations made in the report were also discussed and Members were content with the current length of meetings. These should be based on the principle that meetings are as short as possible but with sufficient time to discuss issues.</p>
<p><u>Co-dhùnadh:</u> DH’AONTAICH Buill ris an aithisg le molaidhean</p>	<p><u>Decision:</u> Members APPROVED the report with recommendations.</p>
<p><u>Gnìomhan:</u> SMC – Dèanaibh ath-sgrùdadh air faclan Moladh 1 gun pròiseasan trusaidh a shealltainn SNI – Dèanaibh freagairt an Sgioba Stiùiridh ri Moladh 4 nas soilleire. SNI – Cuiribh molaidhean ris a’ Chlàr-ghnothaich airson Buill a’ Bhùird. SNI – Thoiribh pàipear dhan Bhòrd air na beachdan-sùla.</p>	<p><u>Actions:</u> SMC – Revise the wording of Recommendation 1 to reflect recruitment processes. SML – Clarify Management response to Recommendation 4. SML - Add recommendations to agenda for Board Members. SML – Bring paper to the Board on the observations.</p>
<p>PT2 – Solarachadh Mhìnich SMC gun robh 5 roinn cleachdadh math agus 6 molaidhean airson adhartas aig prìomh puingean an aithisg a fhuair reatadh ‘Susbainteach’. Fhuair e reatadh beagan nas àirde nan slat-tomhais. Bheachdaich buill air molaidhean san aithisg agus cuideachd air a’ phròiseas airson aontachadh air molaidhean agus freagairtean an sgioba stiùiridh. Thuirt SMC gun robh iad toilichte leis a h-uile freagairt a chaidh a dhèanamh.</p>	<p>PT2 – Procurement SMC outlined the key messages of the report which had been rated as ‘Substantial’, had 5 areas of good practice highlighted and 6 recommendations for improvement. It rated slightly above the benchmark. Members discussed the recommendations in the report as well as the process for agreeing recommendations and management responses. SMC stated that they were content with the responses made.</p>
<p><u>Co-dhùnadh:</u> DH’AONTAICH Buill ris an aithisg.</p>	<p><u>Decision:</u> Members APPROVED the report.</p>
<p>PT3 – Riaghailtean Ionmhais Bheachdaich buill air molaidhean san aithisg agus chomharraich SMC gun d’fhuair seo reat ‘Làidir’, le 11 roinn cleachdadh math agus gun molaidhean sam bith agus le slat-tomhais nas àirde nan cuibheas. Bhathar a’ beachdachadh aig obair bhon taigh cuideachd agus thuirt SMC nach do gabh iad dragh sam bith mun t-suidheachadh.</p>	<p>PT3 – Financial Controls Members discussed the recommendations in the report and SMC highlighted that this received a ‘Strong’ rating, with 11 areas of good practice and no recommendations and benchmarked above average. Home working was also discussed and SMC stated that the situation had not caused them any concerns.</p>

Co-dhùnadh:

DH'AONTAICH Buill ris an aithisg.

3.2 Leirmheas Èifeachdas na Comataidh

Thug SNI seachad àrd-shealladh air a' phàipear. Bheachdaidh Buill air a' phàipear agus chuir iad fàilte air an lèirmheas. Thug AG seachad àrd-shealladh air a' bhuidseat. Mhìnich SMC mar a tha In-sgrùdadh an dùil gun tèid an obair seo a dhèanamh agus gum bi e na phàirt a bharrachd de Plana In-sgrùdaidh bliadhna.

Co-dhùnadh:

DH'AONTAICH Buill ris a' phàipear, a rèir dearbhachadh cosgaisean iomlan agus faotainneachd a' bhuidseit.

Gnìomhan:

SMC – Cuiribh barrachd fios air mar am bu chòir an lèirmheas a dhèanamh

AG – Dearbhaichibh cosg agus faotainneachd a' bhuidseit airson 2022/23.

3.3 Clàr Mholaidhean In-sgrùdaidh

Thug AG seachad àrd-shealladh air a' phàipear agus mhol e toirt a-mach puingeann a tha air an coileanadh. Bheachdaich Buill air puingeann a tha seach tìde agus dh'iarr iad airson fiosrachadh a bharrachd air na puingeann seo. Bha deasbad ann a thaobh a' phròiseis anns am bi a' Chomataidh a' lèirmheasadh Clàr nan Gnìomhan agus an t-siostam airson aontachadh gum faod gnìomhan a bith air an toirt air falbh bhon chlàr.

Co-dhùnadh:

MHOTHACH Buill am fiosrachadh sa chlàr.

Gnìomhan:

SNI agus SML gus aontachadh air an dòigh as fheàrr an clàr seo a stiùireadh agus fios ùr a chuir dhan Chomataidh.

SNI/DB – Fios ùr a chuir dhan Chomataidh air Portal nam Plana. SNI – Beachdaichibh air na thathar ag ionnsachadh bhon eòlas seo (Portal nam Plana).

AG/SNI – Dèanaibh cinnteach gu bheil barrachd fiosrachadh an lùib gnìomhan anmoch (carson/ceuman fo làimh/cuin a bhios iad deiseil).

AG/SNI – Cuiribh barrachd stiùireadh anns a' phàipear-chòmhdachaidh agus geàrr-chunntas air cùisean a' dèanamh adhartais; cùisean deiseil agus airson an toirt air falbh; agus cùisean nach eil a' dèanamh adhartais.

Sgioba-stiùiridh – Cuiribh a-steach buaidh air luchd-obrach/ionmhais/cuideachadh bhon taobh a-muigh nuair a thathar a' beachdachadh air molaidhean bho in-sgrùdairean.

4.0 LUACH AS FHEÀRR

4.1 Brath Luach as fheàrr

Thug SNI seachad àrd-shealladh a' phàipear agus chomharraich i mearachd anns a' phuing mu dheireadh (tomhais) bu chòir a bhith Aithisg Bhliadhna agus Cunntasan. Chuir buill fàilte air an

Decision:

Members **APPROVED** the report.

Committee Effectiveness Review

SML gave an overview of the paper. Members discussed the paper and welcomed the review. AG gave an overview of the budget. SMC explained how Internal Audit expect this work to be carried out, and that it would be an additional part of the annual Internal Audit Plan.

Decision:

Members **APPROVED** the paper subject to confirmation of overall cost and availability of budget.

Actions:

SMC - Send more information on how review should be carried out.

AG - Confirm cost and availability of budget for 2022/23.

Internal Audit Recommendations Table

AG gave an overview of the paper and recommended removing points which have been completed. Members discussed points which are overdue and sought further information on these points. There was a discussion around the process of the Committee reviewing the Action Log and the system for agreeing that actions could be removed from the log.

Decision:

Members **NOTED** the information in the table.

Actions:

SML and StML to agree how best to manage this register and update the Committee.

SML/DB - Send Committee an update on the Plans Portal.

SML - Consider lessons learned from this experience (Plans Portal).

AG/SML – Ensure outstanding late actions include more information (why/steps being taken/when they will be done).

AG/SML – Include more direction in the cover paper and a summary of items progressing; items complete and recommended for removal; and items not progressing.

Leadership team - Include impact on staff/finance/external help when considering recommendations from internal auditors

BEST VALUE

Best Value Statement

SML gave an overview of the paper and highlighted an error in the last point (measure) which should have read Annual Report and Accounts. Members welcomed the

stoidhle brath ùr agus nas giorra agus rinn iad cuid molaidhean airson leasachadh.

Co-dhùnadh:

Dh'aontaich na Buill gu bheil feum aig a' bhrath air barrachd leasachadh.

Gnìomhan:

SML gus dreachd ath-sgrùdaichte a dhèanamh agus a chuir dhan Chomataidh far an loidhne.

5.0 AM PLANA LEASACHAIDH

5.1 Am Plana Leasachaidh

Thug SNI seachad àrd-shealladh a' phàipear agus mhìnich i na trì tùsan bhon tàinig am Plana agus na pròiseasan tron deach am Plana Leasachadh gus an ìre seo a ruigsinn. A bharrachd air seo, thathar a' mothachadh gu bheil eacarsaich mapa fo làimh an-dràsta gus am bi e soilleir do luchd-sgrùdaidh mar a thèid molaidhean bhon sgrùdadh aca a thoirt air adhart.

Mar Cathraiche a' Bhuidheann Stiùiridh, chuir JG fàilte air a' phlana.

Bheachdaich agus chuir Buill fàilte air a' phlana ùr. Dh'iarr aid gun tèid sreath ath-obrachaidh a dhèanamh air a' Phlana, a' gabhail a-steach ath-sgrùdadh air tomhas-ùine fa chomhair comas coileanadh; mionaideachd ainmean a' chomataidh; toirt air falbh teacsa nach eil fhathast iomchaidh; agus stiùireadh airson atharrachaidhean dhan teacsa. Bhathar a' comharrachadh cudrom mionaideachd airson urras agus misneachd a thoirt don Chomataidh agus don Bhòrd.

Co-dhùnadh:

DH'AONTAICH Buill ris a' Phlana Leasachaidh Ùr, leis na h-atharrachaidhean air an deach iarraidh.

Gnìomhan:

SNI gus faighinn a-mach cuin am faic a' Chomataidh seo plana ath-ùrachadh.

5.2 Gnàth-Riaghailtean

Thathar a' mothachadh gun robh teirmean-rèime bhon toiseach an dreuchd, an àite an ath-obair gu ToR.

Co-dhùnadh:

DH'AONTAICH Buill ris na Gnàth-Riaghailtean.

5.3 Fios air coinneamh a' Bhuidheann-Stiùiridh

Thug JG seachad àrd-shealladh air a' Bhuidheann-stiùiridh air 05/11/2020 agus chuir i fios don Chomataidh air molaidhean agus gnìomhan bhon choinneamh.

Co-dhùnadh:

MHOTHACH Buill am fiosrachadh san ath-ùrachadh.

new, briefer style of statement and made several recommendations for development.

Decision:

The Members agreed that the statement required further development.

Actions:

SML to create a revised draft and send to the Committee offline.

IMPROVEMENT PLAN

Improvement Plan

SML gave an overview of the paper and explained the three sources from which the Plan is drawn and the processes which the Improvement Plan has been through to reach this stage. In addition, it was noted that there is a mapping exercise underway so that it will be clear how all recommendations from their audit have been taken forward.

As Chair of the Improvement Plan Steering Group, JG welcomed the plan.

Members discussed and welcomed the new plan. They requested that a number of revisions were made to the Plan, including reviewing timescales for achievability; accuracy of committee names; removal of text no longer relevant; and directions for changes to text. The importance of accuracy in giving assurance and confidence to the Committee and Board was highlighted.

Decision:

Members **APPROVED** the new Improvement Plan with the amendments required.

Actions:

SML to find out when this Committee will see an updated version of the plan.

Terms of Reference

It was noted that the terms of office were from first appointment, not the revision to the ToR.

Decision:

Members **APPROVED** the Terms of Reference.

Update on Improvement Plan Steering Group meeting

JG gave an overview of the Improvement Plan Steering Group on 05/11/2020 and informed the Committee of recommendations and actions from the meeting.

Decision:

Members **NOTED** the information in the update.

GEÀRR-CHUNNTAS DEARBHTE

6.0 RIANACHD MHÌ-CHÌNNTÈAN

6.1 Clàr Mhì-Chinntean Ro-innleachdail

Bheachdaich Buill air na h-adhbharan airson lùghdachadh cuid de na puing ìrean riosga.

Co-dhùnadh:

DH'AONTAICH Buill ris a' chlàr.

7.0 RIAGHLADH

7.1 Plana Obrach 20/21

Thug SNI seachad àrd-shealladh air a' phàipear. Shoilleirich SMC a' phuig a thaobh iar-sgrùdadh air cùis sam bith a tha riatanach sa Phlana Leasachaidh.

Co-dhùnadh:

DH'AONTAICH Buill ris a' phlana obrach le bhith cur Brath Luach as Fheàrr ann airson an ath choinneamh.

8.0 GISBE

Ceann-latha na h-ath choinneimh: 28/01/2021 09.30-12.30

RISK MANAGEMENT

Strategic Risk Register

Members discussed the reasons for some point risk level being decreased.

Decision:

Members **APPROVED** the register.

GOVERNANCE

Workplan 20/21

SML gave an overview of the paper. SMC clarified the item regarding follow-up on any items required in the Improvement Plan.

Decision:

Members **APPROVED** the workplan with the addition of Best Value Statement for the next meeting.

AOCB

Date for the next meeting: 28/01/2021 09.30 – 12.30