BÒRD NA GÀIDHLIG

Coinneamh den Chomataidh Sgrùdaidh is Dearbhachd
Air loidhne – MS Teams
Diciadain 08/09/2021 09.30 – 12.20
CLÀR-GNOTHAICH

Audit and Assurance Committee
Online – MS Teams
Wednesday 08/09/2021 09.30 – 12.20
AGENDA

	SEISEAN DÙINTE	**CLOSED SESSION**	**09.30-11.30**
	SEISEAN FOSGAILTE	**OPEN SESSION**	**11.30-12.20**
	Fàilte is Leisgeulan	Welcome & Apologies	
	A' Nochdadh Chom-pàirtean	Declaration of Interests	
6.0	**IN-SGRÙDADH**	**INTERNAL AUDIT**	
6.1	**RI AONTACHADH**	**FOR DECISION**	d. 136
	Inbhe Molaidhean In-sgrùdaidh	Status of Internal Audit Recommendations	
	Mairianne Stiùbhart, Ceann an Ionmhas is Cùisean Corporra (Eadar-amail)	*Mairianne Stewart, Head of Finance & Corporate Affairs (Interim)*	
7.0	**BUIDHEANN-STIÙIRIDH A' PHLANA LEASACHAIDH**	**IMPROVEMENT PLAN STEERING GROUP**	
7.1	**RI DHEASBAD**	**FOR DISCUSSION**	d. 141
	Buidheann-stiùiridh a' Phlana Leasachaidh PT1. Am Plana Leasachaidh	Improvement Plan Steering Group PT1. Improvement Plan	
	Jennifer Gilmour, Cathraiche Buidheann-stiùiridh a' Phlana Leasachaidh	*Jennifer Gilmour, Chair of the Improvement Plan Steering Group*	
7.2	**RI AONTACHADH**	**FOR DECISION**	d. 161
	Crìochnachadh Buidheann-stiùiridh a' Phlana Leasachaidh	Conclusion of the Improvement Plan Steering Group	
	Mairianne Stiùbhart, Ceann an Ionmhais is Chùisean Corporra (Eadar-amail)	*Mairianne Stewart, Head of Finance & Corporate Affairs (Interim)*	
8.0	**RIANACHD MHÌ-CHÌNNTEAN**	**RISK MANAGEMENT**	
8.1	**RI AONTACHADH**	**FOR DECISION**	d. 163
	Rianachd Mhì-chinntean PT1. Clàr Mhì-chinntean Ro-innleachdail	Risk Management PT1. Strategic Risk Register	
	Shona NicIllinnein, Ceannard	*Shona MacLennan, Ceannard*	
9.0	**RIAGHLADH**	**GOVERNANCE**	
9.1	**RI AONTACHADH**	**FOR DECISION**	d. 170
	Plana-obrach na Comataidh Sgrùdaidh is Dearbhachd 21/22	Audit & Assurance Committee Workplan 21/22	
	Shona NicIllinnein, Ceannard	*Shona MacLennan, Ceannard*	
10.0	**GISBE**	**AOCB**	
	Ceann-latha na h-ath choinneimh: 17/11/2021 09.30-12.30	Date for the next meeting: 17/11/2021 09.30 – 12.30	
	Coinneamh dhùinte le luchd-sgrùdaidh/in-sgrùdaidh ma bhios i a dhith	**Closed meeting with internal/external auditors if required.**	
	Lèirmheas den choinneimh às dèidh làimh	*Post-meeting Review of meeting*	

Pàipearan Fiosrachaidh
- Tha pàipearan *'Airson Fiosrachadh'* airson toirt-fa-near agus chan eil ùine deasbaid no còmhraidh air a chur mun coinneamh sa chlàr-ghnothaich.
- Far a 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 bhith a' leigeil fios do Chathraiche na Comataidh co-dhiù latha ron choinneimh.
- Far a bheil ceistean aig Buill co-cheangailte ri leithid clàr-ghnìomhan, poileasaidhean, planaichean no 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 choinneimh. Cuiridh an sgioba rianachd a' cheist sin air adhart chun an oifigeir iomchaidh airson freagairt, agus airson a bhith cothromach thèid an fhreagairt a' sgaoileadh air na Buill gu lèir gus am bi an aon thuigse an uair sin 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

Seisean Fosgailte | Open Session
Cuspair 6.1

For	Audit & Assurance Committee
Date of Meeting	08/09/2021
Location:	Online
Item on Agenda	6.1

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	11/08/2021		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, no new actions have been added to the register.		
3.2	Overall progress of actions that were previously open are as follows:		

AUDIT AREA	High	Medium	Low	TOTAL
Completed - On Time			1	1
Completed - Post Target Date	1	4	3	8
In Progress - On Time			1	1
In Progress - Post Target Date				
Not Started - On Time				
Not Started - Post Target Date				
	1	4	5	10

3.3	- Since the last Audit and Assurance Committee (26 May 21), 9 findings have been closed. - 8 of the 9 closed since the last Audit Committee were Post Target Date. There are two main reasons for this – much of the last 3 months has been focussed on the Annual Report & Accounts, and the findings that remained previously open were more complex to finalise. - There remains 1 Low finding open (of a total of 10 findings being monitored on the register) which is scheduled to be completed on 7 September 2021.

4.0	**Moladh /Recommendation**
4.1	The Committee is requested to: - Consider the register - Consider overall progress made as noted in section 3.0. - 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 Findings – as at 25 August 2021

FINDINGS CLOSED SINCE LAST UPDATE (6 May 21)

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	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 Quarterly MI has been created which provides the SMT and the Board with the ability to monitor progress towards these strategic corporate aims.	04-Aug-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	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, procurement 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 and Electronic Signature Guidance document, which will be shared with staff at a forthcoming All Staff meeting. A Docusign Desktop procedure has also been prepared and is included within the Admin folder with all other Desk Notes.	12-Jul-21	L
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. The new database is now live.	04-Aug-21	L

RAG Status:
On Time   T
Running Late   R
Late   L

Internal Audit Findings – as at 25 August 2021

Unique Ref	Report Date	Priority	Recommendation	Management Action	Owner	Original Completion date	Current Submission	Date of Update	RAG
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	Complete. 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. * We have upgraded our Microsoft 365 licenses to Enterprise. This provides additional 'Moderator' functionality that scan outgoing emails for potential data leakage. * 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.	08-Jun-21	**L**
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	BnG implemented environmental targets within their 2020/21 Operational Plan. KPI10: "We will reduce our carbon emissions on an annual basis, reaching net-zero emissions as soon as possible and by 2045." Progress on the KPIs was reported to the Board on 16 June 2021, and has been included within the final draft of the 2020-21 Annual Report & Accounts. KPI10 had two separate targets: (1) Carbon emissions baseline and reduction targets are in place and being met - despite a significant reduction in Carbon emissions during the year, we were unable to create the baseline from which to set our target. Due to no office access (Covid restrictions) we were unable to access key data; and (2) The way we work as an organsiation has changed in order to reach net-zero emissions as soon as possible - this target was achieveddue to reduction in travel and reduced printing. BnG also published a Climate Emergency Charter in 2020-21 and reported on Biodiversity Duty.	04-Aug-21	**L**
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 also completed our review of the suppliers that exceed £25,000 for 1 April 2020 - 31 March 2021, and the work has been included within the Annual Procurement report.	04-Aug-21	**L**

RAG Status:
On Time — **T**
Running Late — **R**
Late — **L**

Internal Audit Findings – as at 25 August 2021

Unique Ref	Report Date	Priority	Recommendation	Management Action	Owner	Original Completion date	Current Submission	Date of Update	RAG
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	The annual procurement report 2020-21 has now been completed. Due to the confidentiality of informaiton held within the report, it has been issued to members of the Policy & Resources Committee by email. Queries were raised and further information has been provided to the Committee members. This action is now closed.	25-Aug-21	L
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. This will allow the Office Manager to monitor those devices reaching the end of their warranty, and with the advice of their IT support providers, ascertain the devices suitability for continued use.	12-May-21	L
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	Risk Management training for Board members took place on 4 August.	08-Jun-21	T

FINDINGS IN PROGRESS

Unique Ref	Report Date	Priority	Recommendation	Management Action	Owner	Original Completion date	Current Submission	Date of Update	RAG
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. A meeting has been arranged for 7 September 2021, with the Chair, Ceannard and the Board member appointed on 1 April 21, to obtain feedback and conclude on his induction process.	04-Aug-21	T

RAG Status:
On Time   T
Running Late   R
Late   L

For	Audit & Assurance Committee
Date of Meeting	08/09/2021
Location:	Online
Item on Agenda	7.1

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		11/08/2021	For Approval
Improvement Plan Steering Group		18/08/2021	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 18/05/2021, with updates for recently completed actions.
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 IPSG is the governance mechanism for scrutinising progress on the Plan. The IP was scrutinised by the IPSG on 18/08/2021.
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 Audit & Assurance Committee (May 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.
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 Audit & Assurance Committee, with a further 12 actions approved as 'Closed'. 3 (4%) actions now remain open, but expected to be finalised by 6 October 2021.

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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

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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

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.

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Improvement Plan 2020-21

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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.

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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**
1.1.5	Cathraiche	25/10/20	Board to continue to monitor that management structure is effective.	31/10/2021	Performance Review Reports on implementation of Operational Plan (Quarterly), ISA 260 Report, Progress on Improvement Plan	04.08.2021: Progress on Operational Plan 20/21 reported to the Board on 24.02.2021; and 16.06.2021. Commended by the Board for progress.\n\nThe Board will be in a position to assess effectiveness of revised structure post October Board meeting, when the ISA 260 Report and Operational Plan progress will be reviewed.	Open
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**
1.2.4	Operations Manager (HR)	25/10/20	Updated training policy guidance and procedures	28/02/2021 Amended to 18/05/2021	Training Policy\n\nThree yearly review of procedures in Work Planner	30.06.2021 – A streamlined policy and updated procedures were reviewed by LT on 13.2.21. Policy has been consulted on and agreed by staff and was approved at the Policy and Resources Committee on 18.05.21.	Closed

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						The policy will be reviewed as part of the 3 year review process included within the Work Planner.	
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	30.06.2021 – This has been completed, and has been presented to the Board. The training report will be presented to the Board annually going forward.	Closed
1.2.7	Cathraiche	25/10/20	Board to consider whether spend on training is sufficient.	31/10/2021	Training Reports	30.06.2021 – This has been completed, and has been presented to the Board. The training report will be presented to the Board annually going forward.	Closed

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
2.1.6	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		04.08.2021 - 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 meeting has been arranged for 7 September 2021, with the Chair, Ceannard and the Board member appointed on 1 April 21, to obtain | Open |

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						feedback and conclude on his induction process.	
2.2			**Ensure compliance with standing orders**				
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 16/06/2021	Board SO's Performance Review and support plan	04.08.21 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. It has now been presented to the Board (16 Jun 21).	Closed
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 30/08/2021	Easy to follow information available for all staff involved in this work; consistent approach to delivery.	26.08.21 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. Head of F&CS, Ceannard and Admin team have walked through these new procedures several times now. This has helped to ensure they are complete and accurate, and can be used by those with no, or little, experience. These are now final and have been translated.	Closed
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 16/06/2021	Board training report discussed at board meeting	04.08.21 PDP guidance and template issued; to be returned by 08.02.21. All board members completed and returned PDPs. The Board training report has been agreed by Board (16 June 21).	Closed

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2.4.3	Operations Manager	25/10/20	Monitoring system for ensuring that training requests are actioned and monitored and report to board	Annually	Board Training Review report	04.08.21: 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 has now taken place, and has been included within the Work Planners to ensure an update is presented annually.	Closed
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	04.08.21 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. Action considered closed.	Closed
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	04.08.21 Checks are made to ensure documents are current. The system is being strengthened by ensuring responsibilities for implementation have been documented (final draft). These are at final draft stage, awaiting final approval and translation.	Closed

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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	04.08.21: Taylor Clarke (TC) have completed their programme of work. Exit meetings have been held with the staff team, the SMT and a joint Board/SMT meeting. The final draft report from TC has been issued to the A&AC for their review and approval.	Open
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 16/06/2021	Process agreed by IPSG	04.08.21 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 has been brought to the IPSG meeting on 5 May 2021. The final governance step of Board approval was obtained on 16 June 2020.	Closed

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 02/07/2021	Board engagement actions	04.08.21 A report on engagement actions was circulated to Board members by email on 28 June. The report recommended that no action is required other than that the Board are informed of the outcomes of the	Closed

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						annual staff survey. Board members were asked to respond with questions/comments by 2 July; two members replied stating that they were content with the recommendation and pleased with the results.	
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	04.08.21 A self-led learning morning was timetabled for all staff on 16.02.21 as the first in a quarterly programme of self-development opportunities. These are timetabled in all staff diaries. The revised Learning & Development policy was approved by the Policy & Resources Committee on 18 May 2021. PeopleHR will be used for staff training (both formal and informal) requests. Guidance on the new process has been prepared, the Policy has been translated, and the new bilingual policy and guidance has been circulated to staff and discussed under HR at the Dè thd Dol meeting.	Closed

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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
1.1.4	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
1.2.1	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

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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
1.2.3	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
1.2.6	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
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

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, and is included in the Work Planner to ensure the Declaration is completed each year.	Closed

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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
2.1.5	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
2.1.7	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

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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			**Board Training and Effectiveness**				
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
2.4.6	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
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
2.5.4	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

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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
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 | Closed |

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						breakdown of the budget and how it was mapped to the Operational Outcomes (and also the Corporate Outcomes).	
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

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.	Closed

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						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.	
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
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

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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
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

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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.\n\nPDPs have now been completed.	Closed
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

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Improvement Plan 2020-21

<div align="right">Seisean Fosgailte | Open Session
Cuspair 7.1</div>

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
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
6.3.10	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
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	08/09/2021
Where:	Online
Item on Agenda	7.2

Title of the paper	Conclusion of the Improvement Plan Steering Group		
Recommendation to Members	For Approval		
Presenter	Mairianne Stewart, Head of Finance and Corporate Affairs (Interim)		
Governance Route		**Date of Meeting**	**Type of Discussion**
Improvement Plan Steering Group		18/08/2021	For Approval
Related Appendices		N/a	

1.0	**Purpose**
1.1	This paper is to make a proposal that the Improvement Plan Steering Group (IPSG) be brought to a conclusion.
2.0	**Background**
2.1	At the last Board (16/06/21) a paper was presented on Embedding Improvements. Within this paper, we made a commitment to make a final recommendation on the Group following the IPSG on 18 August 2021.
3.0	**Key Points**
3.1	At the IPSG on 18 August 2021, there was a discussion around the status of the Group. The consensus was that the IPSG should come to a conclusion following the meeting of 18 August – the main reasons to support this are as follows: • As reported in paper 7.1 (Improvement Plan), there are now only three actions within the Improvement Plan that remain open – all are expected to be closed by 6 October 2021. • We have also received the final ISA 260 report from Deloitte (refer to paper 4.1). On p4 of the report, Deloitte concluded: "*In our view, the BnaG of present is substantially different to the organisation subject to the 2018/19 audit report. We have confidence that BnaG itself has the ability to identify the improvements it needs to make. We are also increasingly confident that it has the ability and desire to implement those changes.*" There were also only two optional recommendations made around further improvements to the Medium Term Financial Plan (p19 of the report). • As discussed in the Embedding Improvements paper, should the IPSG be concluded, a number of new and amended assurance processes would be utilised: 1. The Continuous Improvement plan is now well embedded with BnG – 47 actions have been added since it commenced on 1 April 2021, 23 of which have been completed. 2. The current Internal Audit report would be expanded to include any External Audit recommendations. 3. We now use Work Planners to capture routine work activities.

	4. 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.
	5. Should a material issue arise, then a separate paper for discussion / action would be prepared, for discussion with the appropriate Committee and/or Board.
4.0	**Recommendation**
4.1	The Audit & Assurance Committee is requested to: • Consider the information presented in the paper; and • Recommend to the Board that the IPSG be brought to a conclusion.
5.0	**Key Strategic Impacts**
5.1	**Impact on Finance**
	n/a
5.2	**Impact on Staff**
	n/a
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**
	n/a
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

Seisean Fosgailte | Open Session
Cuspair 8.1

For	Audit & Assurance Committee
Date of Meeting	08/09/2021
Location:	Online
Item on Agenda	8.1

Title	Strategic Risk Register		
Request	For approval		
Spokesperson	Shona C NicIllinnein		
Governance route for the report		**Date**	**Type of Treatment**
Leadership Team/ Managers		11/08/2021	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 11/08/2021. 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	Following the development session on risk management held on 4 August 2021, a revised strategic risk register will be developed and come to the Committee. However, the existing register is still in use. In light of the workshop, it is recommended that the number of actions to treat risks are reduced and this have been scored through in the register. Five risks have been downgraded: 1.1 – Impact of COVID-19 on the elderly – probability further decreased from 3 to 2 due to roll out of vaccine 1.2 Reduced funding for Gaelic – probability reduced from 4 to 2, due to manifesto commitments for Gaelic 1.3 – Partners unable to delivery BnG funded projects – probability decreased from 2 to 1 due to partners' delivery over the last 18 months 3.2 – Local authorities' unwillingness to grow Gaelic education – probability decreased from 3 to 2 due to manifesto commitments 5.2 – Reputation – probability decreased from 3 to 2 due to positive parliamentary debate and reduced media negativity.		
4.0	**Moladh /Recommendation**		
4.1	The Committee is requested to: - Discuss the register		

		- Make recommendations for changes as viewed appropriate; and - 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 had 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 register 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
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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	July 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~~ Provide input and support for SG manifesto commitments for Gaelic; and aim to normalise Gaelic within other commitments.	April 2019	July 2021	4	2	8	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	July 2021	4	1	4	8	↓	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	July 2021	4	2	8	8	-	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**	Mar 2021	July 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: 12.08.2021

STRATEGIC RISK REGISTER

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				Ensure that those most likely to be affected are offered earliest opportunity to return to office-based working.											

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 communities 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	July 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	July 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	Nov 2019	July 2021	4	4	16	16	→	4	4	16	Director of Language Planning and Community Developments

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

Last updated: 12.08.2021

STRATEGIC RISK REGISTER

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							Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	
				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. Continue working on the Faster Rate of Progress delivery											

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. Provide advice for the development of the SG manifesto commitments for education.	Nov 2019	July 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. Provide advice for the development of the SG manifesto commitments for education.	Nov 2019	May 2021	4	3	12	16	↓	4	5	20	Director of Gaelic Education

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

Last updated: 12.08.2021

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3.3	**Learning needs of individuals not met**	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 who aim to develop their Gaelic skills have the opportunity to do so.	**~~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 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 learning resources are in place to fulfil needs and amibtions.	Nov 2019	July 2021	4	4	16	16	→	5	3	15	Director of Gaelic Education

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	July 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**	Nov 2019	July 2021	4	3	12	12	→	4	4	16	Ceannard

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

Last updated: 12.08.2021

STRATEGIC RISK REGISTER

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							Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	
				Continue communication with MSPs who are involved with and supportive of Gaelic to support national developments.											
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	July 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
5.1	**Insufficient staff capacity**	Bòrd na Gàidhlig is unable to fulfil its commitments and staff morale is reduced.	Business case for more staff. Implement interim measures for corporate services and review finance needs	**Treat:** Submit and make business case to Scottish Government **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.	Nov 2019	July 2021	4	4	16	16	→	5	4	20	Ceannard
5.2	**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	July 2021	4	2	8	12	↓	5	5	25	Ceannard

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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: 12.08.2021

For	Audit & Assurance Committee
Date of Meeting	08/09/2021
Location:	Online
Item on Agenda	9.1 (CS-02-2122-09.1)

Title	Committee Work Plan		
Request	For Approval		
Spokesperson	Shona C NicIllinnein		
Governance route for the report		**Date**	**Type of Treatment**
-		-	-
Appendices		Yes PT 1 – Work Plan	
1.0	**Purpose**		
1.1	The purpose of this report is to provide the Audit and Assurance Committee with a work plan which sets out the key issues that the Committee needs to consider as part of its work program for the year.		
2.0	**Background**		
2.1	The workplan was last reviewed by the Committee in May 2021.		
3.0	**Main points**		
3.1	The Plan covers the Committee's annual cycle. The plan is reviewed at each meeting to ensure it is completed or where there are deviations, that these are monitored. There are 3 changes proposed within the standing items: 1. With the move to agreeing minutes as per the Board's Standing Orders, these will no longer be presented to the following meeting 2. It is not standard practice to receive a report from the External Auditors at each Committee meeting so this has been removed. 3. The Status of Audit (Internal and External) Recommendations is a revised way of presenting updates to the Committee and is now included within this section. It is proposed to remove two items from the Annual Cyclical Items section: 1. Project Plan for Preparation of Annual Accounts as this is an operational matter. 2. Committee Development Plan as actions arising from the effectiveness review have been incorporated in the Continuous Improvement Plan.		
4.0	**Recommendation**		
4.1	The Committee is requested to: - Discuss the recommendations above - Make recommendations for changes as viewed appropriate - Approve the workplan.		
5.0	**Key Strategic Impacts**		
5.1	**Impact on Finance**		
	The workplan does not have a financial impact but it does ensure that financial matters are properly scrutinised by the Committee.		

5.2	**Impact on Staff**		
	The workplan provides a guide to officers as to work to be developed during the year.		
5.3	**Impact on Training**		
	Not applicable.		
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 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	
NATIONAL OUTCOMES			
Human Rights	☐	Children & Young People	☐
Culture	☐	Communities	☐
Environment	☐	Poverty	☐
Health	☐	International	☐
Learning	☐	Economy	☐
Successful innovative businesses	☒		

5.6	**Impact on Reputation**		
	The workplan ensures that the Committee fulfils its responsibilities; this has a positive impact on the organisation's reputation.		
5.7	**Impact on Health and Safety**		
	n/a		
5.8	**Legal Impact**		
	The workplan ensures that the Committee fulfils its stautory responsibilities.		
5.9	**Impact on Equality**		
	n/a		
5.10	**Impact on Environment**		
	n/a		

Seisean Fosgailte | Open Session

Pàipear 9.1

| **A' CHOMATAIDH SGRÙDAIDH IS DEARBHACHD (CSD)** Plana Obrach 2021/22 (Dreachd 23/072021) | | | **AUDIT & ASSURANCE COMMITTEE (AAC)** Work Plan 2021/22 (Draft 23/07/2021) | | |

		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 Improvement Plan Steering Group Workplan Review Status of Audit Recommendations	Cùisean Tòiseachaidh / Fàilte Nochdadh Compàirteachas ~~Geàrr-chunntas na Coinneimh mu Dheireadh~~ Clàr Ghnìomhan Rianachd Mhi-chìnntean Aithisg Buidheann-stiùiridh a' Phlana Leasachaidh Sùil air a' Phlana Obrach Inbhe Molaidhean Sgrùdaidh		√				√		√			√	
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									√			√	