BÒRD NA GÀIDHLIG

Geàrr-chunntas den Choinneamh: Comataidh Sgrùdaidh is Dearbhachd Diciadain 26/05/2021 09.30 – 12.30 Air loidhne – MS Teams		Minute of the Meeting: Audit and Assurance Committee Wednesday 26/05/2021 09.30 – 12.30 Online – MS Teams
	SEISEAN DÙINTE	**CLOSED SESSION**
1.0	**CÙISEAN TÒISEACHAIDH**	**OPENING ITEMS**
1.1	**Fàilte is Leisgeulan** **Buill Bùird an Làthair:** Stewart MacLeòid (Cathraiche) [StML] Ailean Caimbeul [AC] Jennifer Gilmour [JG] **An Làthair:** Shona NicIllinnein, Ceannard/Oifigear Cunntachail [SNI] Mairianne Stiùbhart, Ceann an Ionmhais agus Cùisean Corporra Eadar-amail [MS] Louise NicIlleathain, Manaidsear Ghnìomhan [LNI] - Puing 6.4 Scott McCready, Wylie Bisset [SMC] Phil McNaull, Taylor Clarke [PMN] Dougie Ritchie, Taylor Clarke [DR] Orla NicDhòmhnaill, A' Clàradh a' Gheàrr-chunntais [OND] Morag Anna NicLeòid, A' Clàradh a' Gheàrr-chunntais [MAN] **Leisgeulan:** Conor Healy, Deloitte [CH]	**Welcome & Apologies** **Board Members Present:** Stewart MacLeod (Chair) [StML] Allan Campbell [AC] Jennifer Gilmour [JG] **In Attendance:** Shona MacLennan, Ceannard/Accountable Officer [SML] Mairianne Stewart, Head of Finance and Corporate Affairs [MS] Louise MacLean, Operations Manager [LML] – Point 6.4 Scott McCready, Wylie Bisset [SMC] Phil McNaull, Taylor Clarke [PMN] – Point 2.3 Dougie Ritchie, Taylor Clarke [DR] – Point 2.3 Orla MacDonald, Recording the Minute [OMD] Morag Anna MacLeod, Recording the Minute [MAM] **Apologies:** Conor Healy, Deloitte [CH]
1.2	**A' Nochdadh Chom-pàirtean** AC – An Comunn Gàidhealach JG - Riaghaltas na h-Alba	**Declaration of Interest** AC – An Comunn Gàidhealach JG - Scottish Government
1.3	**Gnothach Iomchaidh sam Bith Eile** Rùnaire a' Chaibineit airson Foghlam is Sgilean	**AOCB** Cabinet Secretary for Education and Skills
2.0	**GEÀRR-CHUNNTASAN**	**MINUTES**
2.1	**Geàrr-chunntasan nan coinneamhan mu dheireadh air 28/01/2021** Co-dhùnadh: **DH'AONTAICH** Buill ris a' gheàrr-chunntas mar a chaidh a thaisbeanadh.	**Minutes from previous meetings on 28/01/2021** Decision: Members **APPROVED** the minutes as presented.
2.2	**Clàr Ghnìomhan na Comataidh Sgrùdaidh is Dearbhachd** Thug Buill fa-near dhan fhiosrachadh sa Chlàr.	**Actions Log from Audit and Assurance Committee** Members noted the information in the Log.
2.3	**STIÙIREADH ATHARRACHADH**	**CHANGE MANAGEMENT**
	Fios labhairteach bho Taylor Clarke Tha TC air a bhith ag obair le BnG air stiùireadh atharrachadh bhon Ghearran. Thug TC ùrachadh seachad air na sreathan obrach aca, a' gabhail a-steach: • Cuir air bhonn agus diagnosas pròiseact • Leasachadh ceannardais (coidseadh 1-1) • A' lìbhrigeadh stiùireadh atharrachadh • A' tomhas bhuilean ro-innleachdail	**Verbal update from Taylor Clark** TC have been working with BnG since February on Change Management. TC gave an update on their work sprints including: • Project set up and diagnosis • Leadership development (1-1 coaching) • Change management delivery • Strategic outcome measurement

	Gàidhlig	English
	• Ro-innleachd Fàgail	• Exit strategy
	Tha TC air seiseanan a chumail le luchd-obrach, Buill a' Bhùird agus luchd-ùidh air an taobh a-muigh gus an suidheachadh a mheasadh. Tha seo air a bhith a' gabhail a-steach ùrachaidhean gach cola-deug do SNI agus gach mìos do StML. Tha na coinneamhan seo air a bhith gu math cuideachail.	TC have run sessions with staff, board members and external stakeholders in order to assess the situation. This has included fortnightly updates to SML and monthly updates to StML. These meetings have been very positive.
	Thug PMN agus DR fiosrachadh às ùr do bhuill mun obair a tha iad an dùil a dhèanamh agus thuirt iad gu bheil e cudromach gum bi buill follaiseach nan obair agus a' conaltradh gu math gus cuideachadh leis an obair seo.	PMN and DR gave members an update on the work that they plan to do and highlighted that it is important for members to be transparent and communicate well to assist with this work.
	SEISEAN FOSGAILTE	**OPEN SESSION**
	Fàilte is Leisgeulan	**Welcome & Apologies**
	Buill Bùird an Làthair: Stewart MacLeòid (Cathraiche) [StML] Ailean Caimbeul [AC] Jennifer Gilmour [JG]	**Board Members Present:** Stewart MacLeod (Chair) [StML] Allan Campbell [AC] Jennifer Gilmour [JG]
	An Làthair: Shona NicIllinnein, Ceannard/Oifigear Cunntachail [SNI] Mairianne Stiùbhart, Ceann an Ionmhas agus Cùisean Corporra Eadar-amail [MS] Louise NicIlleathain, Manaidsear Gnìomhan [LNI] - Puing 6.4 Scott McCready, Wylie Bisset [SMC] Orla NicDhòmhnaill, A' Clàradh a' Gheàrr-chunntais [OND] Moran Anna NicLeòid, A' Clàradh a' Gheàrr-chunntais [MAN]	**In Attendance:** Shona MacLennan, Ceannard/Accountable Officer [SML] Mairianne Stewart, Head of Finance and Corporate Affairs [MS] Louise MacLean, Operations Manager [LM] – Point 6.4 Scott McCready, Wylie Bisset [SMC] Orla MacDonald, Recording the Minute [OMD] Morag Anna MacLeod, Recording the Minute [MAM]
	Leisgeulan: Conor Healy, Deloitte [CH]	**Apologies:** Conor Healy, Deloitte [CH]
	A' Nochdadh Chom-pàirtean AC –An Comunn Gàidhealach JG – Riaghaltas na h-Alba	**Declaration of Interests** AC –An Comunn Gàidhealach JG – Scottish Government
3.0	**IN-SGRÙDADH**	**INTERNAL AUDIT**
3.1	**In-Sgrùdadh: Aithisgean Ràitheil** **PT1. Lèirmheas Iar-sgrùdaidh (Molaidhean IS)**	**Internal Audit: Quarterly Reports** **PT1. Follow Up Review (IA Recommendations)**
	Thug SMC ùrachadh seachad mun Iar-sgrùdadh air Molaidhean an In-sgrùdaidh. Bha rangachadh làidir sa Cho-dhùnadh san Fharsaingeachd aig an lèirmheas. Chaidh 20 moladh a chur an gnìomh gu h-iomlan agus chaidh 5 molaidhean a chur an gnìomh gu ìre.	SMC gave an update on the Follow Up Review of Internal Audit Recommendations. The Review's Overall Conclusion gave a strong rating. There were 20 fully implemented recommendations and 5 partially implemented recommendations.
	Thug SMC ùrachadh seachad mu na molaidhean a chaidh a chur an gnìomh gu ìre:	SMC gave updates on the partially completed recommendations:
	1. *Clàran Riaghlaidh Uallach obrach - Plana Cànain nam Buidhnean Poblach.* Tha an làrach-lìn a-nis deiseil. 2. *Cùmhnant is ceannach - cleachdadh ainmean-sgrìobhte dealanach is didseatach.* Tha an gnìomh seo a' dol air adhart.	1. *Workload Management Records – Public Bodies Language Plan.* The website is now complete. 2. *Contracting and purchasing – use of electronic and digital signatures.* This action is in progress.

3. *Bacadh air sgaoileadh dàta.* Tha an gnìomh seo leantainneach.
4. *Aonta Co-roinnidh Dàta.* Tha an gnìomh seo a' dol air adhart.
5. *A' toirt a-staigh agus a' cleachdadh Siostam tagraidhean chosgaisean air-loidhne, lèirmheas air Poileasaidh Siubhail is Bith-beò, Tagraidhean Chosgaisean.* Tha an gnìomh seo a' dol air adhart.

Uile gu lèir, bha 3 molaidhean àrd-ìre, 9 aig meadhan-ìre agus 13 aig ìre ìosal.

Co-dhùnadh:
DH'AONTAICH na buill ris an aithisg.

3. *Data Leakage Prevention.* This action is ongoing.
4. *Data Sharing Agreement.* This action is in progress.
5. *Introduction and Submission of Online Expense claims System, Review of Travel & Subsistence Policy, Expense Claims.* This action is in progress.

In total there were 3 High level, 9 Medium and 13 Low recommendations.

Decision:
Members **APPROVED** the report.

PT2 Iar-sgrùdadh a' Phlana Leasachaidh
Ìre làidir de dhearbhadh, gun mholaidhean airson leasachadh. Chaidh 12 raointean de dheagh chleachdadh a chomharrachadh. Thug an Cathraiche fa-near gun robh am fiosrachadh air deagh chleachdadh cuideachail ann a bhith a' toirt diofar shruthan-obrach ri chèile. Tha am pàipear seo a' cumail taic ri deasbadan eile fo 4.2.

Chaidh a thoirt fa-near gu bheil e math susbaint làidir fhaicinn agus dearbhadh a bhith ann gu bheil na siostaman làidir.

Thog buill ceist mun làraich-lìn agus mu Phortal nam Planaichean Gàidhlig. Thug MS am fios as ùire seachad air seo.

Co-dhùnadh:
DH'AONTAICH na buill ris an aithisg.

Gnìomh:
SNI gus ath-sgrùdadh a dhèanamh air an Aithris Luach as Fheàrr (cf td 41) gus faighinn a-mach am bu chòir dà cheann fa leth a bhith aig an ALS airson com-pàirteachas agus coimhearsnachdan no a bheil e iomchaidh mar a tha e.

PT2. Improvement Plan Follow Up
Strong level of assurance, no recommendations for improvement. Noted 12 areas of good practice. Chair noted that the information on good practice was helpful in drawing together various workstreams. This paper supports discussions later on under 4.2.

Noted that there is pleasing to see strong content and assurance that the systems are strong.

Members raised a question about the website and Gaelic Language Plans' Portal. MS gave an update on these.

Decision:
Members **APPROVED** the report.

Action:
SML to review the Best Value Statement (cf p41) to assess whether the BVS should have two separate headings for partnership and communities or whether it is appropriate as it stands.

3.2 Aithisg In-sgrùdaidh Bhliadhnail
Chaidh geàrr-chunntas a thoirt seachad den aithisg bhliadhnail às dèidh sgrùdadh 2020/21. Thuirt Wylie Bisset gun robh "smachd agus riaghladh mhì-chinntean iomchaidh agus èifeachdach aig Bòrd na Gàidhlig gus amasan na Buidhne a choileanadh nuair a rinn sinn an obair sgrùdaidh againn. Nar beachd-ne, tha ullachaidhean iomchaidh aig a' Bhuidhinn gus luach an airgid a bhrosnachadh agus gus seo fhaighinn. "

Thug SMC geàrr-chunntas seachad air na prìomh phuingean anns a' phàipear.

Dh'fhaighnich buill a bheil 15 latha fada gu leòr do stiùirichean gus freagairt air dreach aithisgean;

Internal Audit Annual Report
An overview of the annual report following the 2020/21 audit was given. Wylie Bisset noted "adequate and effective risk management, control and governance processes to manage its achievement of the Organisation's objectives at the time of our audit work. In our opinion, the Organisation has proper arrangements to promote and secure value for money."

SMC gave an overview of key areas of the report.

Members queried if 15 days were sufficient for management responses to draft reports; management confirmed that it is.

dhaingnich an luchd-stiùiridh gu bheil.

Co-dhùnadh:
DH'AONTAICH buill ris an aithisg mar a chaidh a thaisbeanadh.

Decision:
Members **APPROVED** the report as presented.

3.3 **In-sgrùdadh: Plana 21/22**
PT1. Plana In-sgrùdaidh 21/22
Thug SMC geàrr-chunntas seachad air an aithisg agus mhìnich e adhbhar nan atharrachaidhean ann an cuid de raointean sgrùdaidh airson 2021/22, a' gabhail a-steach raon Smachdan Ionmhais. Dh'iarr SMC air a' chomataidh aontachadh ri taobhan-duilleig 104-106.

Bha còmhradh ann mu bhith a' fastadh Buill Bùird a bharrachd. Bheachdaich na Buill cuideachd air Seirbheisean Ionmhais is Chorporra a chur a-mach gu tairgse mar roghainn, ged nach e seo an roghainn a b' fheàrr leotha, thuirt iad gum feumadh pròiseasan a bharrachd a chur an sàs nan tachradh seo gus cunnartan a lùghdachadh.

Mhìnich SMC gun do cho-dhùin iad an Raon Sgrùdaidh Lèirmheas Riaghladh Mhì-chinntean a thoirt a-steach mar thoradh air cho cudromach 's a tha e, ach gum faodar rudeigin eile a chur na àite ma bhios sin a dhìth.

Dh'fhaighnich Buill an tug obair air astar buaidh air Aithisg 2020/21. Dh' fhaighnich SMC nach robh buaidh sam bith ann.

Co-dhùnadh:
DH'AONTAICH buill ris a' phlana mar a chaidh a thaisbeanadh.

Internal Audit Plan 21/22
PT1. Internal Audit Plan 21/22
SMC gave an overview of the report and explained the reasoning behind the changes in some Audit Areas for 2021/22, including the Financial Controls area. SMC asked the committee to agree on pages 104-106.

There was a discussion around recruitment of additional Board Members. Members also discussed the possibility of outsourcing Finance & Corporate Services which is an option though not the preferred one and would require additional processes to be put in place to minimise any risks.

SMC explained that they decided to include the Risk Management Review Audit Area due to its importance however it can be replaced if necessary.

Members queried if remote working has had an impact on the 2020/21 Report. SMC confirmed it has had no impact.

Decision:
Members **APPROVED** the plan as presented.

3.4 **Inbhe Molaidhean In-sgrùdaidh**
Thathar ag iarraidh air buill aontachadh gun tèid gnìomhan a chaidh a choileanadh a thoirt às. Bhon choinneimh mu dheireadh, chaidh còig molaidhean a chur ris agus chaidh 11 nithean a dhùnadh. Tha 21 gnìomh fhathast fosgailte air a' chlàr.

Ref 37 - bu chòir Inbhe RAG a bhith aig R.

Co-dhùnadh:
DH'AONTAICH na buill ris a' phàipear leis an atharrachadh a chaidh a chlàradh gu h-àrd.

Status of Internal Audit Recommendations
Members are asked to approve the removal of complete actions. Since the last meeting five recommendations have been added and 11 findings closed. 21 actions remain open on the register.

Ref 37 RAG status should be R.

Decision:
Members **APPROVED** the paper with the amendment noted above.

4.0 BUIDHEANN-STIÙIRIDH A' PHLANA LEASACHAIDH

IMPROVEMENT PLAN STEERING GROUP

4.1 **Buidheann-stiùiridh a' Phlana Leasachaidh**
PT1. Am Plana Leasachaidh
Choinnich BSPL aig tòiseach a' Chèitein agus tha iad riaraichte le adhartas, cho math ris na siostaman gus fianais a thoirt seachad airson seo.

Improvement Plan Steering Group
PT1. Improvement Plan
IPSG met at the beginning of May and are satisfied with progress, as well as with systems to evidence this.

4.2 **Ag Àbhaisteachadh Leasachadh**
Bheachdaidh BSPL air tionndadh den phàipear seo dà thuras. Dh'aithnich JG an obair iongantach a chaidh a

Embedding Improvement
IPSG considered a version of this paper twice. JG acknowledged the remarkable amount of work that has

choileanadh, a bharrachd air an obair a chaidh a choileanadh ann a bhith a' leabachadh nan gnìomhan bhon Phlana Leasachaidh tùsail, a bheireadh seachad atharrachadh maireannach. Thug JG geàrr-chunntas seachad air a' Phlana Leasachaidh agus air na pròiseasan aige.

Tha fios air ais bho luchd-obrach a bharrachd air dearbhadh bhon taobh a-muigh, leithid In-Sgrùdadh, Sgrùdadh bhon Taobh a-muigh a' sealltainn na h-ìre 's gu bheil a' bhuidheann air atharrachadh, agus tha riaghladh atharrachadh bhon taobh a-muigh a' toirt dearbhadh air pròiseas agus air an t-slighe gu ruige seo. Bha atharrachadh a dhìth aig diofar ìrean, agus thug BSPL na h-ìrean sin uile còmhla. Bha buill toilichte moladh fhaicinn bho oifigearan gun robh am Plana Leasachaidh mar thoradh air an t-suidheachadh aig an àm agus gun robh iad airson sin aithneachadh. Chaidh daingneachadh a thoirt seachad gun leanadh na gnìomhan tro shiostaman eadar-dhealaichte, a' gabhail a-steach a' phlana leasachaidh leantainneach. Chaidh daingneachadh do Chathraiche BSPL gu bheil na siostaman ann agus gum bi iad freagarrach gus seo a dhèanamh. Mhol BSPL Roghainn a 2 (gus am pròiseas a thoirt gu crìch) aig a coinneamh air 5/5/2021 agus thathar a' moladh seo dhan Chomataidh. Chuir MS a beachd air adhart gun robh am Plana Leasachaidh fìor shoirbheachail le riaghladh làidir is èifeachdach. Tha oifigearan mar-thà a' gabhail pàirt anns a' phlana leasachaidh leantainneach a chaidh a stèidheachadh air 01/04/2021. Rinneadh làn phròiseas co-chomhairleachaidh mun mholadh am Plana Leasachaidh a thoirt gu crìch nuair a tha na gnìomhan ann deiseil.

Feumar an ceann-latha aig puing 2.2 atharrachadh gu 26/01/2021.

Co-dhùnadh:
DH'AONTAICH na buill am pàipear seo agus ghabh iad ri Roghainn 2 (gus am pròiseas a thoirt gu crìch) agus ris a' chlàr-ama, agus thèid seo a mholadh dhan Bhòrd.

been achieved, as well as the amount of work achieved in embedding the actions from the original IP, which would lead to long-term change. JG gave an overview of feedback on the Improvement Plan and its processes.

Staff feedback as well as assurance from external sources, such as Internal Audit, External Audit stating the extent to which the organisation has changed, and external change management provides assurance on process and journey to date. Change had been required at different levels, and the IPSG brought together all those levels. Members were pleased to see proposal from officers that the IP was a product of its time and that they wanted to recognise that. Reassurance was given that the actions would continue via different systems, including the continuous improvement plan. The Chair of the IPSG was assured that the systems exist and are sufficient to achieve this. The IPSG at its meeting on 5/5/2021 recommended Option 2 (to bring the process to a conclusion) and this is recommended to the Committee. MS stated her view that the IP has been very successful with a strong and effective governance. Officers are already participating in the continuous improvement plan which was established from 01/04/2021. A full consultation process took place over the proposal to conclude the IP when its actions are complete.

The date at point 2.2 is to be updated to 26/01/2021.

Decision:
Members **APPROVED** this paper and endorsed Option 2 (to bring the process to a conclusion) and the timescale outlined, with recommendation to the Board.

5.0 RIANACHD MHÌ-CHÌNNTEAN / RISK MANAGEMENT

5.1 Ro-innleachd Rianachd Mhì-chinntean / Risk Management Strategy

Thug SNI geàrr-chunntas seachad air atharrachaidhean ann an Ro-innleachd Rianachd Mhì-chinntean.

Chaidh ceist a chur mu bhith a' gabhail a-steach meadhanan sòisealta anns na riosgan a bharrachd air meadhanan nas traidiseanta.

Chaidh a mholadh gum bu chòir aithrisean fàbharach a thoirt air falbh bhon cholbh 'Cliù' airson a bhith co-chòrdail ris a' chòrr den chlàr ann an 4.3.4.

Co-dhùnadh:
DH'AONTAICH na buill ris an ro-innleachd.

SML gave an overview of changes in the Risk Management Strategy.

A question was raised by members about the inclusion of social media in risks as well as more traditional media.

It was recommended that positive statements should be removed from the 'Reputation' column to be consistent with the remainder of the table in 4.3.4.

Decision:
Members **APPROVED** the strategy.

Gnìomh:
Bu chòir an Ro-innleachd Riaghladh Mhì-chinnteach ath-sgrùdadh gus puingean a chur ann mu na meadhanan sòisealta agus 3.4 atharrachaidhean air clàr 4.

Action:
The Risk Management Strategy should be revised to include points about social media and 3.4 changes to table 4.

5.2 Rianachd Mhì-chinntean
PT1. Clàr Mhì-chinntean Ro-innleachdail

Thug SNI geàrr-chunntas seachad air a' phàipear. Chaidh ceithir riosgan a chur sìos bhon choinneimh mu dheireadh. Chaidh an riosg aig 3.3 ath-sgrìobhadh mar thoradh air beachdan air ais bho mhanaidsearan.

Bheachdaich buill air a' chunnart do bhuidhnean nach robh comasach air coinneachadh aig àm a' ghlasaidh-sìos agus chaidh aontachadh gum faodadh seo a chur ris na h-atharrachaidhean gu 3.3.

Bha ceist ann mu carson a chaidh an riosg atharrachadh a thaobh luchd-ionnsachaidh.

Bha moladh ann gum bu chòir fòcas a bhith aig an ath Phlana Nàiseanta airson na Gàidhlig air taic ri buidhnean a dh'fhuiling mar thoradh air Covid-19.

Thuirt Buill gun robh iad an dòchas gun lean iomairt Adhartas nas Luaithe fon Rùnaire Caibineit ùr.

Risk Management
PT1. Strategic Risk Register

SML gave an overview of the paper. Four risks have been downgraded since the last meeting. The risk at 3.3 has been reworded due to feedback from managers.

Members discussed the risk for groups who were unable to meet during lockdown and it was agreed that this could be included in the changes to 3.3.

There was a discussion about the justification behind the revision of the risk involving Gaelic learners.

There was a suggestion that the next NGLP should have a focus that can support groups who have suffered due to the impacts of Covid-19.

Members expressed hope that Faster Rate of Progress will continue under the new Cabinet Secretary.

6.0 RIAGHLADH / GOVERNANCE

6.1 Bun-riaghailtean is Ballrachd na Comataidh

Thug SNI geàrr-chunntas seachad air na h-atharrachaidhean anns na Bun-riaghailtean.

Chaidh a dhaingneachadh gun rachadh gach poileasaidh iomchaidh a chur air beulaibh na Comataidh gach turas a bha iad feumach air ùrachadh. Feumar siostam a chruthachadh gus an tachair seo.

Bu chòir ceann-latha ath-sgrùdaidh a chur air an tionndadh làithreach.

Co-dhùnadh:
DH'AONTAICH buill ris a' phàipear mar a chaidh a thaisbeanadh.

Gnìomh:
SNI gus dèanamh cinnteach gu bheil poileasaidhean an sàs airson gach nì a tha air liostadh air td. 163 de na pàipearan (a' cur an aghaidh foill, msaa) agus gus aithris a dhèanamh gu CSD mun phròiseas a thèid a chleachdadh airson ùrachadh a dhèanamh orra.

Committee Terms of Reference and Membership

SML gave an overview of the changes to the Terms of Reference.

It was confirmed that relevant policies would be presented to the Committee each time they need updated. A system must be developed to ensure this happens.

The current version should be dated for next review.

Decision:
Members **APPROVED** the paper as presented.

Action:
SML to check that there are policies in place for all items listed on p163 of papers (anti-fraud, etc) and report back to CSD on the process to be used for updating these.

6.2 Èifeachdas na Comataidh
PT1 Aithisg Èifeachdas na Comataidh 2020/21
PT2 Plana Leasachaidh na Comataidh 2020/21

Thug MS geàrr-chunntas seachad air na prìomh phuingean anns a' phàipear. Chaidh a dhearbhadh gu

Committee Effectiveness review
PT1 Committee Effectiveness Report 2020/21
PT2 Committee Development Plan 2020/21

MS gave an overview of the main points in the paper. It was confirmed that this review is ongoing and should be

	Gàidhlig	English
	bheil an lèirmheas seo a' leantainn agus gum bi e deiseil sna beagan làithean ri thighinn.	completed in the following days.
	Co-dhùnadh: **DH'AONTAICH** buill ris an aithisg mar a chaidh a thaisbeanadh.	Decision: Members **APPROVED** the report as presented.
6.3	**Aithisg Bhliadhnail na Comataidh Sgrùdaidh is Dearbhachd** Thug StML geàrr-chunntas seachad air an Aithisg.	**Audit & Assurance Committee Annual Report** StML gave an overview of the Report.
	Chaidh atharrachaidhean a mholadh le buill: Cuir rionnag ris an loidhne mu Iar-sgrùdadh Bliadhnail gus am bi seo cunbhalach. Bu chòir Jordan Cooke a chur ann mar cuideigin a bhiodh an làthair bho àm gu àm.	Changes were recommended by members: Add an asterisk to the Annual Follow-up line to make it consistent. Jordan Cooke should be added as an occasional attendee.
	Co-dhùnadh: **DH'AONTAICH** na buill an aithisg leis na h-atharrachaidhean sin.	Decision: Members **APPROVED** the report subject to these recommendations.
6.4	**Plana Leantainneachd Gnìomhachais** **PT1 Plana Leantainneachd Gnìomhachais** Thug LM geàrr-chunntas seachad air a' phàipear agus mhol i gun aontaicheadh a' Chomataidh am pàipear.	**Business Continuity Plan** **PT1 Business Continuity Plan** LM gave an overview of the paper and recommended that the Committee approve this paper.
	Thèid tionndadh dà-chànanach a chuairteachadh do na buill.	A bilingual version of the paper will be circulated to members.
	Co-dhùnadh: **DH'AONTAICH** na buill am plana.	Decision: Members **APPROVED** the plan.
6.5	**Plana-obrach na Comataidh Sgrùdaidh is Dearbhachd 21/22** Mhol buill beagan atharrachaidhean dhan Phlana Obrach: Bu chòir 'Aithisg air Sgrùdadh bhon Taobh a-muigh' a thoirt air falbh mar ghnothach sheasmhach.	**Audit & Assurance Committee Workplan 21/22** Members recommended some changes to the Workplan: 'External Audit Report' should be removed as a standing item.
	Cuir strìochag anns gach sreath anns nach eil tiog sam bith. Bu chòir CSD a chur an àite CSRC	Add a dash in rows which do not have any ticks. CSD should replace CSRC
	Co-dhùnadh: **DH'AONTAICH** na buill ris a' phlana.	Decision: Members **APPROVED** the plan.
7.0	**GISBE**	**AOCB**
	Dh'aithris SNI gun robh an Cathraiche air sgrìobhadh gu Ministear ùr na Gàidhlig (Rùnaire a' Chaibineit airson Foghlam is Sgilean) a' cur fàilte oirre dhan dreuchd ùir ag iarraidh coinneamh thràth. Chaidh an litir a chur air àrainn Sharepoint nam Ball Bùird.	SML advised that the Chair has written to the new Minister for Gaelic (Cabinet Secretary for Education and Skills) welcoming her to her new role and seeking an early meeting. The letter had been placed on Board Members' Sharepoint area.
	Chaidh a thoirt fa-near gum biodh Riaghaltas na h-Alba ag ainmeachadh an-diugh gun deach Dòmhnall MacAoidh fhastadh dhan Bhòrd.	It was noted that there would be an announcement by Scottish Government today about the appointment of Donald MacKay to the Board.
	Chuir buill an co-fhaireachdainn an cèill do theaghlach an Ollaimh Coinneach MacFhionghuin nach maireann.	Members expressed their condolences to family of Prof. Ken McKinnon.

Ceann-latha na h-ath choinneimh: 08/09/2021 09.30-12.30
Coinneamh dhùinte le luchd-sgrùdaidh/in-sgrùdaidh ma bhios i a dhith
Lèirmheas den choinneimh às dèidh làimh

Date for the next meeting: 08/09/2021 09.30 – 12.30
Closed meeting with internal/external auditors if required.
Post-meeting Review of meeting