

BÒRD NA GÀIDHLIG

Geàrr-chunntas na Coinneimh:
Coinneamh den Chomataidh Sgrùdaidh is Dearbhachd
Diciadain 08/09/2021 09.30 – 12.20

Minute of the Meeting:
Audit and Assurance Committee
Wednesday 08/09/2021 09.30 – 12.20

SEISEAN DÙINTE

CLOSED SESSION

1.0 CÙISEAN TÒISEACHAIDH

OPENING ITEMS

1.1 Buill Bùird an Làthair:

Board Members Present:

Stewart MacLeòid (Cathraiche) [StML]
Ailean Caimbeul [AC]
Jennifer Gilmour [JG]

Stewart MacLeod (Chair) [StML]
Allan Campbell [AC]
Jennifer Gilmour [JG]

An Làthair:In Attendance:

Shona NicIllinnein, Ceannard/Oifigear Cunntachail [SNI]
Mairianne Stiùbhart, Ceann an Ionmhais agus Cùisean
Corporra (Eadar-amail) [MS]
Nicola Pearson, Ceann an Ionmhais agus Cùisean Corporra
[NP]
Conor Healy, Deloitte [CH]
Orla NicDhòmhnaill, A' Clàradh a' Gheàrr-chunntais [OND]
Nicola NicThòmais, A' Clàradh a' Gheàrr-chunntais [NNT]

Shona MacLennan, Ceannard/Accountable Officer [SML]
Mairianne Stewart, Head of Finance and Corporate
Affairs (Interim) [MS]
Nicola Pearson, Head of Finance and Corporate Affairs
[NP]
Conor Healy, Deloitte [CH]
Orla MacDonald, Recording the Minute [OMD]
Nicola Thomson, Recording the Minute [NT]

Leisgeulan:Apologies:

Scott McCready, Wylie Bisset [SMC]

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1.2 A' Nochdadh Chom-pàirtean

Declaration of Interests

AC – An Comunn Gàidhealach
JG – Riaghaltas na h-Alba

AC – An Comunn Gàidhealach
JG – Scottish Government

1.3 GISBE

AOCB

Cha robh gin ann.

There were none.

2.0 GEÀRR-CHUNNTASAN AGUS CLÀR GNÌOMHAN

MINUTES AND ACTIONS LOG

2.1 Geàrr-chunntasan nan coinneamhan mu dheireadh air 26/05/2021

Minutes from previous meetings on 26/05/2021

Cha bhiodh e soilleir do neach-leughaidh dè bha Roghainnean 1 agus 2 a ciallachadh, mar sin chaidh aontachadh (gus am pròiseas a thoirt gu crìch) a chur ris.

It would be unclear under Item 4.2 what Options 1 and 2 were and it was agreed (to bring the process to a conclusion) add this information.

Co-dhùnadh:Decision:

DH' AONTAICH Buill ris an geàrr-chunntas.

Members **APPROVED** the minutes.

2.2 Clàr-ghnìomhan na Comataidh Sgrùdaidh is Dearbhachd

Actions Log from Audit and Assurance Committee

Thug SNI fios as ùr mu na siostaman a chaidh ùrachadh a tha gan cleachdadh gus gnìomhan a' clàradh agus sgrùdadh.

SML gave an update on the revised systems being used to record and monitor actions.

Co-dhùnadh:Decision:

Thug Buill **FA-NEAR** don Clàr-ghnìomhan.

Members **NOTED** the Actions Log.

3.0 STIÙIREADH ATHARRACHADH

CHANGE MANAGEMENT

3.1 Pasgan Obrach Stiùireadh Atharrachadh

Change Management Work Package

Thug SNI fios seachad airson carson a bha feum air taic stiùireadh atharraichean sa bhuidheann agus am pròiseas a bh' ann ri faighinn dhan ìre seo.

SML explained the necessity for change management support in the organisation and the process to get to this point.

Chaidh aithisgean mìosail dhan sgioba air fad agus bha

Monthly reports were provided to all staff and any

cothrom aca puingean a thogail mar a bha iomchaidh. Chaidh sreath de Bhuithean-obrach a chumail dhan Sgioba Stiùiridh, le gnìomhan aontaichte bhon uairsin. Chaidh trì Buithean-obrach a chur air dòigh dhan Bhòrd mu dheidhinn èifeachdas agus èasgaideachd.

member of staff was able to engage as and when appropriate. A series of Development Workshops were also held for the Senior Management Team, which have resulted in a number of action workstreams. Three Board workshops were also held around effectiveness and efficiency.

Bha aithne ann gun deach adhartas mòr a dhèanamh, gu sònraichte a thaobh cultar na buidhne agus siostaman ùra. Thugadh fa-near gu bheil conaltradh le Taylor Clarke a' leantainn.

There was recognition that significant improvements around both culture and systems have been made. The Chair also noted the ongoing communication from Taylor Clarke.

Bha e na chofhurtachd gu Deloitte gun robh BnG deònach taic a shireadh bhon taobh a-muigh.

CH expressed Deloitte's satisfaction that BnG, as an organisation, was willing to seek external support and expertise.

Chur Buill cudthrom air gur e seo na pàipearan as brosnachail a chunnaic iad riamh a' tighinn air beulaibh an Comataidh Sgrùdaidh is Dearbhachd. Bhrosnaich an aithisg na Buill agus thug iad taing don Chomataidh, am Buidheann Stiùiridh Phlana Leasachaidh agus mhol iad an obair aig Taylor Clark. Mhol iad an dòigh anns an robh an Plana Leasachaidh Leantainneach air a' cleachdadh gu na siostaman aig Bòrd na Gàidhlig a' leasachadh.

Members highlighted that this is the most encouraging set of papers that they have seen presented at the Audit & Assurance Committee. They were hugely encouraged by the Taylor Clark report and thanked the Committee, Improvement Plan Steering Group and praised the work of Taylor Clark. The use of the Continuous Improvement Plan to strengthen Bòrd na Gàidhlig's systems was also praised.

Dh' iarr Buill gu bheil adhbhar carson a tha pàipear san t-seisean dùinte air a' phàipear aghaidh.

Members requested that cover papers should have a reason why they are being presented in a closed session.

Mhol Buill an obair aig Taylor Clark.

Members praised the work of Taylor Clark.

Co-dhùnadh:

DH' AONTAICH Buill ris a' phàipear.

Decision:

Members **APPROVED** the report.

4.0 SGRÙDADH TAOBH A-MUIGH

EXTERNAL AUDIT

4.1 Aithisg ISA 260 don Chomataidh Sgrùdaidh is Dearbhachd air Sgrùdadh 2020/21

ISA 260 report for the Audit and Assurance Committee on the 2020/21 Audit

Chaidh an sgioba a mholadh airson an cuid obrach leis an luchd-sgrùdaidh.

The BnG Team was praised for their collaborative approach by the auditors.

Thug an luchd-sgrùdaidh beachd sgrùdaidh ghlan air aithirisean ionmhas na Buidhne. Bha puingean beaga ann a thaobh foillseachaidh.

A clean audit opinion was presented on the Financial Statements. There were some minor statements around disclosure.

Puingean Adhartais

Ged a chaidh draghan mòra farsaing a thogail ann an 2018/19, tha adhartas mòr air tachairt bhon uairsin, agus tha an luchd-sgrùdaidh misneachail an obair leantainneach fhàgail aig an sgioba fhèin.

Progress Updates

Issues identified in 18/19 were far-reaching and significant, however, much progress has been made which has left the auditors confident that this can now be left to the team.

Planadh Ionmhasail

Chaidh aontachadh gum bu choir barrachd planaidh a dhèanamh san ùine meadhanach. Leis gu bheil obair na Buidhne air a dhearbhadh fo reachd an Riaghaltais, bu choir gabhail ris gum faighear airgead mar a bhite an dùil. 'S e an luchd-obrach an cosgais as motha, mar sin bu choir dhà a bhith reusanta furasta planadh mionaideach a

Financial Planning

It was agreed that medium-term financial planning be improved, given the remit of BnG is secured by legislation, and therefore assumptions can be made around anticipated funding. The biggest cost to the organisation is staff, therefore 3-5 year plans with a relative degree of accuracy would be expected, with

dhèanamh. 'S e an tuigse mu na figearan agus measadh chunnartan, na gnothaichean as cudromaiche, seach na h-àireamhan a bhith buileach a rèir a chèile. rationale-based assumptions and an assessment of risks, rather than accurate figures.

Planadh Sgiobachd

Tha an obair às ùire a' dearbhadh gu bheil an siostam làidir.

Workforce Planning

Progress update shows the process is robust.

Sgioba Stiùiridh

Chaidh atharrachaidhean mòra a chur an gnìomh bhon 2018 agus tha a' Bhuidheann a-nise an coimeas ri còrr is 40 BPNR.

Leadership Team

Significant changes in structure since 2018, which have been compared against 40 other NDPB, showing general alignment.

Aithisg Earrann 22 – Cinn-là

6/10/21 - Aithisg Sgrùdaidh agus na Cunntasan Bliadhna dhan Bhòrd

S/t - 01/11/21 – Deloitte agus Neach-sgrùdiadh Coitcheann ag obair air an aithisg earran 22

S/t - 15/11/21 – Dreachd aithisg 22 ri fhaighinn airson lèirmheas

S/t 06/12/21 – Air a thaisbeanadh don Chomataidh Parlamaid. Dh'fhaodadh Seisean Poblach a bhith ann, sa bhliadhna' ùr.

Section 22 report - dates

06/10/21 - Annual report and accounts to Board

W/c 01/11/21 - Deloitte and Auditor General work on the Section 22 report.

W/c – 15/11/21 – draft Section 22 report would be available for review

W/c 6th Dec – presented to the Parliament. It may result in a Public Session, into the New Year.

Cha bhiodh an aithisg ri fhaotainn gu poblach gus an rachadh a thaisbeanadh dhan Phàrlamaid.

The report would not be made public until after the report goes to Parliament.

Bha Buill gu math moiteil den adhartas a rinneadh bhon phrìomh aithisg ann an 2018, agus chaidh aontachadh sin a chonaltradh dhan Sgioba air fad.

Members expressed pride around the significant progress made on this journey since the main report in 2018, and requested that this be fed back to the whole Team.

Thugadh taing do CH agus an Sgioba aige, airson an dòigh phroifeasanta anns an do dhèilig iad ri gnothaichean, gu h-àraid ri linn dhùbhlanan Covid19. Thugadh taing do MS, SNI agus an co-obrachaidhean cuideachd.

CH and his team were thanked for their work and professionalism, during a challenging period with Covid-19. MS, SML and colleagues were also thanked for their involvement.

Co-dhùnadh:

DH' AONTAICH Buill ris a' phàipear.

Decision:

Members **APPROVED** the paper.

5.0 AITHISG IS CUNNTASAN BHLIADHNAIL**5.1 Dreachd den Aithisg Bhliadhnail is Cunntasan gu 31 Màrt 2021**

Bhruidhinn MS ris an aithisg agus na cunntasan airson 2021/21.

ANNUAL REPORT AND ACCOUNTS**Draft Annual Report and Accounts to 31 March 2021**

MS spoke to the final Draft Annual Account and Reports for 2020/21.

A dh'aindeoin draghan na bu tràithe, bha suidheachadh-ionmhais deireadh na bliadhna air a dheagh stiùireadh agus na dheagh shamhla de shàr-obair MS agus an Sgioba.

Given earlier concerns, the year-end position had been well managed and this reflected well on MS and the Team.

Co-dhùnadh:

DH' AONTAICH Buill ris a' phàipear.

Decision:

Members **APPROVED** the paper

<p>5.2 Litir-dhearbhaidh</p> <p><u>Co-dhùnadh:</u> Thug Buill FA-NEAR don pàipear.</p>	<p>Letter of Representation</p> <p><u>Decision:</u> Members NOTED the paper.</p>
<p>SEISEAN FOSGAILTE</p> <p>Buill Bùird an Làthair: Stewart MacLeòid (Cathraiche) [StML] Ailean Caimbeul [AC] Jennifer Gilmour [JG]</p> <p>An Làthair: Shona NicIllinnein, Ceannard/Oifigear Cunntachail [SNI] Mairianne Stiùbhart, Ceann an Ionmhais agus Cùisean Corporra (Eadar-amail) [MS] Nicola Pearson, Ceann an Ionmhais agus Cùisean Corporra [NP] Orla NicDhòmhnaill, A' Clàradh a' Gheàrr-chunntais [OND] Nicola NicThòmais, A' Clàradh a' Gheàrr-chunntais [NNT]</p> <p>Leisgeulan: Scott McCready, Wylie Bisset [SMC] Conor Healy, Deloitte [CH]</p> <p>A' Nochdadh Chom-pàirtean JG – Scottish Government AC – An Comunn Gàidhealach</p>	<p>OPEN SESSION</p> <p>Board Members Present: Stewart MacLeod (Chair) [StML] Allan Campbell [AC] Jennifer Gilmour [JG]</p> <p>In Attendance: Shona MacLennan, Ceannard/Accountable Officer [SML] Mairianne Stewart, Head of Finance and Corporate Affairs (Interim) [MS] Nicola Pearson, Head of Finance and Corporate Affairs Orla MacDonald, Recording the Minute [OMD] Nicola Thomson, Recording the Minute [NT]</p> <p>Apologies: Scott McCready, Wylie Bisset [SMC] Conor Healy, Deloitte [CH]</p> <p>Declaration of Interests JG – Scottish Government AC – An Comunn Gàidhealach</p>
<p>6.0 IN-SGRÙDADH</p> <p>6.1 Inbhe Molaidhean In-sgrùdaidh Thug MS iomradh air an aithisg don chomataidh.</p> <p>Chuir Buill fàilte air an adhartas a rinneadh, le gach puing-gnìomh nise coileanta.</p> <p><u>Co-dhùnadh:</u> DH'AONTAICH Buill na puingean coileanta a thoirt far an aithisg.</p>	<p>INTERNAL AUDIT</p> <p>Status of Internal Audit Recommendations MS introduced the report to the committee.</p> <p>Members welcomed the good progress being made with the recent completion of all actions.</p> <p><u>Decision:</u> Members APPROVED the removal of closed items from the report.</p>
<p>7.0 BUIDHEANN-STIÙIRIDH A' PHLANA LEASACHAIDH</p> <p>7.1 Buidheann-stiùiridh a' Phlana Leasachaidh PT1. Am Plana Leasachaidh</p> <p>Thug JG fios as ùr air adhartas a' Bhuidheann-stiùiridh a' Phlana Leasachaidh.</p> <p>Thogadh ceist a thaobh puing mu dheidhinn ais-mholaidhean dhan Bhòrd agus do Luchd-ùidh agus chaidh aontachadh dèiligeadh ris mar phuing choileanta, is dòighean eile stèidhichte aig a' bhuidhinn airson dèiligeadh ris a' cheist.</p> <p><u>Co-dhùnadh:</u> Thug Buill FA-NEAR don pàipear.</p> <p>7.2 Crìochnachadh Buidheann-stiùiridh a' Phlana Leasachaidh Thug MS iomradh air prìomh phuingean a' Phlana. Le</p>	<p>IMPROVEMENT PLAN STEERING GROUP</p> <p>Improvement Plan Steering Group PT1. Improvement Plan</p> <p>JG gave an update on the progress of the Improvement Plan Steering Group.</p> <p>There was a query around one unresolved action regarding Board and Stakeholder feedback. Given there is already a number of mechanisms in place to deal with this subject it was agreed to regard this particular point as dealt with.</p> <p><u>Decision:</u> Members NOTED the paper.</p> <p>Conclusion of the Improvement Plan Steering Group MS summarised the main points from the Improvement</p>

cho math 's a bha adhartas, bhathas a' moladh obair na buidhne a thoirt gu ceann air na h-abhbharan a leanas:

- Thathas an dùil gum bi gach puing-gnìomh air a choileanadh ro 6mh Dàmhair (coinneamh a' Bhùird)
- Tha aithisg ISA 260 nise deiseil agus cho-dhùn Deloitte gun robh iad toilichte cùisean fhàgail aig BnG fhèin bho seo a-mach.
- Mar a chaidh a dheasbad sa phàipear A' Dearbhadh Leasachaidhean, thèid grunn pròiseasan ùra agus leasaichte a chur an gnìomh gus sùil a chumail air na gnothaichean seo san àm ri teachd.

Bha luchd-obrach misneachail mun Phlana Leasachaidh Leantainneach, mar dhòigh èifeachdach sùil a chumail air leasachaidhean agus dearbhadh gun leanadh na gnìomhan ùra.

Bha JG, mar Chatraiche na Buidhne, den bheachd gur e seo am moladh as glìce.

Co-dhùnadh:

DH' AONTAICH Buill ris a' phàipear.

Plan. Given the progress, it was being recommended that the work of the IPSG be concluded, for the following reasons:

- All outstanding actions are expected to be closed by 6 October 2021 (Board meeting).
- We have also received the final ISA 260 report from Deloitte (refer to paper 4.1), who 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."
- As discussed in the Embedding Improvements paper, a number of new and amended assurance processes would be utilised, to ensure continued monitoring.

Staff were confident in the robustness of the Continuous Improvement Plan processes, to continue monitoring and implementing improvements and ensure recurring actions would continue.

JG, as Chair of the IPSG, considered this as the best course of action.

Decision:

Members **APPROVED** the paper.

8.0 RIANACHD MHÌ-CHÌNNTEAN

RISK MANAGEMENT

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

Risk Management PT1. Strategic Risk Register

Thug SNI fios as ùr air an Clàr Mhì-chinntean Ro-innleachdail mar a leanas:
Chaidh 5 mhì-chinntach a' lùghdachadh, cha deach gin ag àrdachadh, molaidhean bhon bùth-obrach stiùireadh mhì-chinntean nan luib, gus cuid de na teirmean agus format a tha ga chleachdadh sa phròiseas a th' ann, a' toirt às.

SML summarised the Risks as follows:
5 risks downgraded, no new risks, or no risks increased, including a couple of recommendations, following the Risk Management workshop, to remove some of the terms and format being used in the current processes.

Tha an suideachadh mu tilleadh gu h-oifisean fhathast caochlaideach agus an eismeil gu ìre mhòr air poileasaidhean nan uachdairean.

The situation around returning to offices was still fluid, and largely dependent on the policies of the landlords.

Thug SNI iomradh air na dòighean anns a' bheilear a' dèiligeadh le mhì-chinntean mu cliù na buidhne.

SML gave an overview of approaches taken to deal with risks surrounding the reputation of the organisation.

Tha Buill a' coimhead air adhart ri faicinn ciamar a thèid am clàr a' thaisbeanadh sam àm ri teachd a' leantainn air am bùth-obrach aig an robh iad agus an Sgioba Stiùiridh.

Members look forward to seeing how the Risk Register is presented in future following the workshop attended by Members and Leadership Team.

Co-dhùnadh:

Thug Buill **FA-NEAR** don pàipear.

Decision:

Members **NOTED** the paper.

9.0 RIAGHLADH**GOVERNANCE****9.1 Plana-obrach na Comataidh Sgrùdaidh is Dearbhachd 21/22****Audit & Assurance Committee Workplan 21/22**

Chaidh a' thogail nach eil 'Buidhnean taobh a-muigh (PBG) – Stiùireadh Coileanaidh' air a' chomharrachadh airson coinneamh sam bith. Nì SNI dearbhadh air seo.

It was noted that 'External Organisations (MFOs) – Performance Management' has not been assigned to any meeting. SML will clarify this.

Co-dhùnadh:

DH' AONTAICH Buill ris a' phàipear.

Decision:

Members **APPROVED** the paper.

10.0 GISBE**AOCB**

Cha robh gin ann.

There were none.

Chriochnaich na coinneimh aig 12.26

Meeting closed at 12.26

**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