BÒRD NA GÀIDHLIG

Coinneamh den Chomataidh Sgrùdaidh is Dearbhachd	Meeting of the Audit and Assurance Committee	
Air loidhne – MS Teams **Diciadain 17/11/2021 09.30 – 11.50** **CLÀR-GNOTHAICH**	**Online – MS Teams** **Wednesday 17/11/2021 09.30 – 11.50** **AGENDA**	
SEISEAN DÙINTE	**CLOSED SESSION**	**09:30-10.30**
SEISEAN FOGAILTE	**OPEN SESSION**	**10:30**
3.0 **Fàilte is Leisgeulan** **A' Nochdadh Chom-pàirtean**	**Welcome & Apologies** **Declaration of Interests**	
4.0 **AITHISGAN IN-SGRÙDAIDH**	**INTERNAL AUDIT REPORTS**	
4.1 **RI AONTACHADH** Aithisgean Sgrùdaidh PT1 Smachdan Ionmhais PT2 Tabhartasan do Bhuidhnean Gàidhlig PT3 Stiùireadh Fiosrachadh is Tèarainteachd PT4 Stiùireadh Coileanadh Luchd-obrach *Scott McCready, Wylie Bisset*	**FOR DECISION** Audit Reports PT1 Financial Controls PT2 Grants to Gaelic Organisations PT3 Information & Security Management PT4 Employee Performance Management *Scott McCready, Wylie Bisset*	d. 9 d. 12 d. 26 d. 37 d. 53
5.0 **TAIRGSE IN-SGRÙDAIDH**	**INTERNAL AUDIT TENDER**	
5.1 **RI AONTACHADH** Tairgse airson Seirbheisean In-sgrùdaidh PT1 Sònrachadh PT2 Cuireadh gu Tairgse PT3 Luachadh *Nicola Pearson, Ceann an Ionmhais is Chùisean Corporra*	**FOR DECISION** Tender for Internal Audit Services PT1 Specification PT2 Invitation to Tender PT3 Evaluation *Nicola Pearson, Head of Finance & Corporate Affairs*	d. 67 d. 69 d. 74 d. 75
6.0 **POILEASAIDHEAN CUNNTASACHD**	**ACCOUNTING POLICIES**	
6.1 **AIRSON FIOSRACHADH*** Fios as ùr air Liosan IFRS 16 *Nicola Pearson, Ceann an Ionmhais is Chùisean Corporra*	**FOR INFORMATION*** IFRS 16 Leases Update *Nicola Pearson, Head of Finance & Corporate Affairs*	d. 76
7.0 **RIANACHD MHÌ-CHÌNNTEAN**	**RISK MANAGEMENT**	
7.1 **RI AONTACHADH** Rianachd Mhì-chinntean PT1 Clàr Mhì-chinntean Ro-innleachdail *Nicola Pearson, Ceann an Ionmhais is Chùisean Corporra*	**FOR DECISION** Risk Management PT1 Strategic Risk Register *Nicola Pearson, Head of Finance & Corporate Affairs*	d. 78 d. 80
8.0 **RIAGHLADH**	**GOVERNANCE**	
8.1 **RI AONTACHADH** Plana Obrach na Comataidh Sgrùdaidh is Dearbhachd 21/22 PT1 Plana Obrach 21/22 *Nicola Pearson, Ceann an Ionmhais is Chùisean Corporra*	**FOR DECISION** Audit & Assurance Committee Workplan 21/22 PT1 Workplan 21/22 *Nicola Pearson, Head of Finance & Corporate Affairs*	d. 85 d. 87
9.0 **GISBE**	**AOCB**	
Ceann-latha na h-ath choinneimh: 09/02/2022 09.30 - 12.30	Date for the next meeting: 09/02/2022 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

For	Audit & Assurance Committee
Date of Meeting	17/11/2021
Location:	Online
Item on Agenda	4.1

Title	Internal Audit Reports
Request	For Decision
Spokesperson	Scott McCready, Internal Audit Manager Wylie & Bisset LLP

Governance route for the report	**Date**	**Type of Treatment**
Leadership Team	25.10.2021	For approval
Appendices	PT1 – Financial Controls PT2 – Grants to Gaelic Organisations PT3 – Information & Security Management PT4 – Employee Performance Management	

1.0	**Adhbhar/Reason**
1.1	The paper presents the internal audit reports produced by Wylie & Bisset following the work undertaken in October 2021. The paper is in English due to the appendices being in English. They have been prepared by the Internal Auditors. The draft reports were reviewed by SMT and, where relevant, the Operations Manager and the response to the recommendation agreed.
2.0	**Cùl-fhiosrachadh/Background**
2.1	This is the first set of reports relating to the Internal Audits undertaken in 2021-22 to come to the Audit and Assurance Committee.
3.0	**Prìomh Aithris/Fiosrachadh / Main points**
3.1	For each area of review, the Internal Auditors assign a level of assurance in accordance with the following classification:

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, no or only minor recommendations identified.
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made.
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately.
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately.

Where recommendations are made, a grading of High, Medium or Low priority is assigned, depending on the degree of risk assessed as outlined below:

Grading	Classification
High	Major weakness that we consider needs to be brought to the attention of the Audit & Assurance Committee and addressed by senior management of the Organisation as a matter of urgency.
Medium	Significant issue or weakness which should be addressed by the Organisation as soon as possible.
Low	Minor issue or weakness reported where management may wish to consider our recommendation.

Below is a summary of recommendations made and areas of good practice noted by Wylie & Bisset in this first reporting cycle of 2021/22.

Report	Rating	Recommendations	Grading	Areas of good practice
Financial Controls	Strong	None	n/a	7
Grants to Gaelic Orgs	Strong	None	n/a	4
Information & Security Management	Strong	None	n/a	12
Employee Performance Management	Strong	One	Low	8

A management response has been made in agreement with the one recommendation made.

4.0	**Moladh /Recommendation**
4.1	The Committee is requested to: - Approve the reports presented.
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 recommendation on increasing consistency of personal work plan application will strengthen the system for all staff.
5.3	**Buaidhean air Trèanadh/ Impact on Training**
	A refresher session on Employee Performance Management will be run for all staff.
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 reports 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

Bòrd na Gàidhlig

Internal Audit 2021-22

Overall Financial Controls
October 2021

Overall Conclusion
Strong

TABLE OF CONTENTS

The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

This report has been prepared solely for Bòrd na Gàidhlig's individual use and should not be quoted in whole or in part without prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any third party.

We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Every sound system of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.

1   EXECUTIVE SUMMARY

Overview

Purpose of review

We performed a review of finance processes relating to creditor payments, banking, financial management planning and reporting. Our review sought to ensure that the Organisation is complying with policies and procedures relating to delegated levels of authority, purchase approvals, confirmation of receipt of goods, purchase orders, payment authorisations and separation of duties. We also assessed the impact of working from home on the Organisation's procedures.

This assignment formed part of our 2021/22 Annual Internal Audit Plan.

Scope of review

Our objectives for this review were to ensure:

➢   Efficient and effective procedures and controls are in place for key finance processes.

➢   Adequate segregation of duties are in place.

➢   There is adequate management oversight of finance processes.

➢   The Organisation's finance function is working efficiently following the change to home working.

Limitation of scope

There was no limitation of scope.

1   EXECUTIVE SUMMARY

Background

Policies and Procedures

The day-to-day financial activities within the Organisation are carried out by the Finance Administrator and overseen by the Head of Finance & Corporate Affairs. The Organisation adopts the Scottish Public Finance Manual, and all Procedures are based around adherence to the Manual. The Organisation has Procedures in place for:

- ➢ Budget Monitoring;
- ➢ Bank and Credit Card Reconciliation;
- ➢ Members and Staff Expenses;
- ➢ Fraud Management Desktop;
- ➢ Grant-in-Aid (GIA) Drawdown;
- ➢ Ordering Certification and Creditor Payments; and
- ➢ Payroll.

From our review of the above procedures, we found these to be reviewed and updated appropriately with each Procedure document clearly outlining the specific actions by members of staff in line with the Separation of Duties Procedure.

Finance Systems

QuickBooks is utilised as the main finance system by the Organisation. The system is used to carry out key financial processing including general purchases and credit card purchases. The Organisation also utilise the reporting function in QuickBooks to prepare monthly management accounts and quarterly forecasts. The system has adequate security arrangements in place including authorisation levels and passwords are required to access the system. The Organisation also utilise SharePoint to create purchase orders and invoices are scanned and stored within the system.

1   EXECUTIVE SUMMARY

Segregation of Duties

The Organisation has a Separation of Duties Procedure that sets out the framework of principals to be observed in the allocation of accounting duties.

From our review, we found that the Finance Team maintains a good level of segregations of duty. This is evident within the following procedures tested during our review:

Bank and Credit Card reconciliations:
The Finance Administrator prepares the bank reconciliation as at the last day of each month. The current account bank reconciliation is then reviewed and signed by the Head of Finance & Corporate Affairs.

Purchase Orders:
All purchase orders are raised by the Finance Administrator and are subject to approval from a member of the Senior Management Team.

BACS Payments:
The Finance Administrator completes a proposed payments list on Bankline. The proposed payments are then reviewed by a member of the Senior Management Team who then process the payment.

Financial Planning and Reporting

The Organisation's total budget is the formal statement which sets out the financial resources available to carry out the activities of the Organisation for the period. It is approved by the Board before the start of the financial year.

The budget for 2021/22 was approved at the Board meeting on the 24 February 2021. During the meeting, the Head of Finance & Corporate Affairs provided an overview of the budget and informed members of the rationale for the assumptions used when preparing the budget.

1   EXECUTIVE SUMMARY

The budget for 2021/22 is summarised below:

	£000s
Funding	5,769
Development Costs	(3,845)
Running Costs	(1,834)
Surplus	90

Per the quarterly financial summary as of 30 June 2021 (due to the timing of our audit this was the most up to date quarterly report), the financial position showed a positive variance of £866,911. This was due to the actual spend on development costs not being as high as budgeted, i.e., actual as of 30 June 2021 was £724,226 compared to the budgeted figures of £1,522,757. The Organisation are forecasting that the budget for development costs will be utilised during the remainder of the year. The forecast surplus for the year is £211,685 being an increase of £122,047 on budget. This is due to a decrease in running costs.

The draft budget for 2022/23 is scheduled to be presented at the February 2022 Policy and Resources Committee. The process for setting the budget is as follows:

➢ The Head of Finance & Corporate Affairs prepares the draft budget.
➢ The draft budget then goes through Senior Management Team to consider and discuss.
➢ Once approved by the Management team the budget will be presented to the Policy and Resources Committee for further review.
➢ The Policy and Resources Committee recommend the draft budget to Board for final approval.

The budget for the Organisation is broken down into two parts: Development Costs and Running Costs. These costs are the responsibility of the budget holders, who are part of the Leadership Team.

1   EXECUTIVE SUMMARY

Delegated Authority

Guidance on the delegated authority to incur expenditure is contained within the document the 'Delegated Financial Authority Limits'. The following levels of delegation are included within the 'Delegated Financial Authority Limits' document:

Cheque Signing
- ➢ Equal to or greater than £5k– Accountable Officer plus one other authorised signatory.
- ➢ Greater than £0 but less than £5k - any two authorised signatories.

Online Payments
- ➢ Greater than £0 –Head of Finance & Corporate Affairs, Accountable Officer or Director of Language Planning and Community Development.
- ➢ For on-line payments one person uploads and approves the payments on the Bankline system and another approves and sends the payments to the bank.

Payroll Processing
- ➢ Greater than £0 – Accountable Officer.

Losses/Write-offs/Special Payments
- ➢ Greater than £0 - Scottish Government.

Gifts
- ➢ Greater than £250 - Scottish Government.
- ➢ £250 or less – Accountable Officer.

1   EXECUTIVE SUMMARY

Remote Working Arrangements

To maintain authorisation standards across the Organisation, the Finance Team adapted well to remote working and all journals were secondary reviewed by the Head of Finance & Corporate Affairs. Payroll checks were completed and subject to email approval. The purchase ordering system utilises an electronic workflow whereby authorisation is given as part of the workflow. The relevant delegated authorisation limits are embedded in the system thus invoices cannot be paid until the appropriate authorisation is received.   As such, the purchase ordering and payments were not impacted upon by the remote working arrangements. Most of the Organisation's payments were done via on-line BACs payments, thus authorisation continued to be done electronically via the banking system. The Head of Finance & Corporate Affairs confirmed that during remote working, the arrangements in place for financial oversight remained effective with the same level of controls in place. From our sample testing we can confirm that this was the case.

Work Undertaken

In line with each objective, we undertook the following:

➢ Efficient and effective procedures and controls are in place for key finance processes

- o Discussions with relevant staff members to establish the controls in place for each of our areas of audit work, namely: banking, creditors payments, purchasing cycle, financial planning, and reporting. We assessed what we were told to confirm that the controls are appropriate with no major gaps in the processes.
- o A review of the Financial Regulations/Procedures in place within the Organisation to confirm that these are complete and appropriately reviewed.
- o We conducted walkthrough testing of key financial areas, these being: bank; BACS payments (including creditors payments); purchasing cycle; and grant payments to ensure that the documented controls are being adhered to in practice.
- o We undertook sample testing of the key controls in place for key financial areas noted in the above point. This included:
  - ▪ Sample testing of bank reconciliations for 5 months in 2021 to ensure they were completed and reviewed.
  - ▪ Sample testing of 10 purchase transactions to ensure that the Organisation's procedures are being followed, the purchase received the correct authorisation, and the purchase was correctly recorded within the finance system.
  - ▪ A review of the debtors monitoring process in place at the Organisation.

1 EXECUTIVE SUMMARY

- ▪ A review of the creditors monitoring process in place at the Organisation.
- ▪ Sample testing of 6 credit card transactions to ensure that the Organisation's procedures are being adhered to.
  - o We reviewed and evaluated the banking procedures within the Organisation.
  - o We reviewed and evaluated the financial planning and reporting arrangements in place.

- ➢ Adequate segregation of duties in place.
  - o We reviewed the segregation of duties in place confirming that these cover all finance processes.

- ➢ There is adequate management oversight of finance processes.
  - o We considered the budget setting and monitoring process to ensure that this was robust, fit for purpose and being followed by staff.
  - o We reviewed the level of financial reporting in place and considered whether the reporting arrangements are robust.

- ➢ The Organisation's finance function is working efficiently following the change to home working.
  - o A review of the remote working arrangements to ensure authorisation standards were still being met

1   EXECUTIVE SUMMARY

Conclusion

Overall conclusion

Overall Conclusion: Strong
We can provide a strong level of assurance over the completeness of the Organisation's financial management planning and reporting. We can also provide a strong level of assurance over the controls surrounding creditor payments, banking, and the purchasing cycle. From our review, we found that there was no impact on the operation of the controls in place for the areas under review as a result of staff working from home. We have raised no recommendations from our audit work and have identified 7 areas of good practice from our review.

Summary of recommendations

Grading of recommendations				
	High	**Medium**	**Low**	**Total**
Overall Financial Controls	0	0	0	0

As can be seen from the above table there were no recommendations from our review.

1   EXECUTIVE SUMMARY

Areas of good practice

The following is a list of areas where the Organisation is operating effectively and following good practice.	
1.	The Finance Administrator prepares monthly management accounts from the QuickBooks system. The accounts are reviewed by the Head of Finance & Corporate Affairs before being presented to the Board. From our testing of the management accounts, the information provided within the accounts is detailed and accurate.
2.	The Organisation has appropriate controls in place to prepare and present the budget for the year ahead. The budget goes through various review stages including the Management Team and the Policy & Resources Committee before being approved by the Board.
3.	The Organisation has a Separation of Duties Procedure that lays out the framework of principals to be observed in the allocation of accounting duties. From our testing, these procedures are being followed by Organisation staff members.
4.	The Organisation has adopted the Scottish Public Finance Manual and have developed a set of Desktop Instruction Procedures for staff members that provide guidance on how to complete financial tasks.
5.	The Organisation uses the financial system QuickBooks as a general ledger. The Organisation has different authorisation levels, and the Head of Finance & Corporate Affairs authorises journals processed by the Finance Administrator.
6.	Our transaction testing of bank, purchases, and credit cards highlighted that all were raised, processed, approved, and recorded correctly in line with the Organisation's procedures.
7.	From our review, the Organisation's authorisation standards remained in place during remote working. Authorisation took the form of email approval. During remote working, the Head of Finance & Corporate Affairs reviewed journals and monthly checks continued to be carried out. From our discussion with Finance staff, we found that home working because of Covid-19 had little impact on the finance function with the processing, authorisation and monitoring being able to be successfully undertaken remotely.

2 BENCHMARKING

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the most recently finished internal audit year.

Overall Financial Controls

Benchmarking				
	High	**Medium**	**Low**	**Total**
Average number of recommendations in similar audits	0	1	2	3
Number of recommendations at Bòrd na Gàidhlig	0	0	0	0

From the table above it can be seen that the Organisation has a lower number of recommendations compared to those organisations it has been benchmarked against.

3 AUDIT ARRANGEMENTS

The table below details the actual dates for our fieldwork and the reporting on the audit area under review. The timescales set out below will enable us to present our final report at the next Audit & Assurance Committee meeting.

Audit stage	Date
Fieldwork start	29 October 2021
Closing meeting	11 October 2021
Draft report issued	15 October 2021
Receipt of management responses	27 October 2021
Final report issued	29 October 2021
Audit & Assurance Committee	17 November 2021
Number of audit days	3

4 KEY PERSONNEL

We detail below our staff who undertook the review together with the Organisation's staff we spoke to during our review.

Wylie & Bisset LLP			
Partner	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
Manager	Scott McCready	Internal Audit Manager	scott.mccready@wyliebisset.com
Supervisor	Audrey Cowan	Internal Audit Supervisor	audrey.cowan@wyliebisset.com
Auditor	Cameron Dyer	Internal Auditor	cameron.dyer@wyliebisset.com

Bòrd na Gàidhlig			
Key Contacts:	Mairianne Stewart	Head of Finance & Corporate Affairs	ionmhas@gaidhlig.scot
	Helen Walker	Finance Administrator	helen@gaidhlig.scot
Wylie & Bisset appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			

Bòrd na Gàidhlig

Internal Audit 2021-22

Grants to Gaelic Organisations
October 2021

Overall Conclusion
Strong

TABLE OF CONTENTS

Bòrd na Gàidhlig
Grants to Gaelic Organisations

The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

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www.wyliebisset.com   **1**

1   EXECUTIVE SUMMARY

Overview

Purpose of review

The purpose of this assignment was to review the processes and procedures in place for the approval of grants and the release of instalments. We undertook testing of the grants released to ensure that the Organisation's procedures are being adhered to.

This assignment forms part of our 2021/22 Internal Audit Annual Plan.

Scope of review

Our objectives for this review were to ensure:

➢   The Organisation has robust processes and procedures in place for the approval of grants and the release of instalments.

➢   The Organisation are adhering to the processes and procedures relating to the approval of grants and the release of instalments.

➢   The Organisation are providing sufficient information to Senior Management and the Board regarding grants being made.

Limitation of scope

There was no limitation of scope.

1   EXECUTIVE SUMMARY

Background

Bòrd na Gàidhlig receives a Grant-in-Aid award from the Scottish Government for each financial year so that it can meet its aims and obligations. The Funding Scheme page of the Organisation's website states:

"It is through funding the main Gaelic organisations and other agreed contractors that the Bòrd carries out the majority of the work for which it is responsible. However, sometimes the Bòrd will award contracts to relevant individuals and organisations in order to accomplish a specific strategic goal, and the Bòrd also funds initiatives in partnership with other organisations. Bòrd na Gàidhlig distributes funding to public bodies who are drafting and implementing Gaelic language plans".

The Organisation runs funding schemes at different times through the year in addition to ad hoc project proposals at any time during the year.

From discussion with Organisation's staff, the Organisation typically has 6-8 grant schemes running throughout the financial year.

During 2021/22, the Organisation had the following funding schemes on offer:

- ➢ Gaelic Immersion Courses for Education Practitioners Grants;
- ➢ Gaelic Education Grants;
- ➢ Early Years Education Grants;
- ➢ Community Grants;
- ➢ Gaelic Language Act Implementation Fund; and
- ➢ Colmcille.

The Organisation has Desktop Instructions for all funding schemes which set out the process and operation of each scheme. The quality of information provided in the Desktop Instructions is consistent and follows the same layout with each document defining the purpose of the procedure, definition of roles and the subsequent process to follow regarding inviting, receiving, evaluating, approving, and paying grants under each scheme.

1   EXECUTIVE SUMMARY

The Desktop Instructions are updated annually by the Funding and Projects Officer and appropriately reviewed and approved by the Director of Language Planning and Communication. From our review, we found that the Desktop Instructions are sufficient to provide guidance on the steps to be followed when processing grants.

The Organisation's website includes a section on funding and within the Funding Schemes page there is sections relating to the 7 grants provided by the Organisation.

Within each individual grant section there is information and links to documentation required for each of the schemes. From our review of the website, we found that it contains relevant and robust information on all of the funding schemes.

The Senior Management Team review and considered each application and these are then progressed in line with the Scheme of Delegated Authority. All grants must be approved by the appropriate governance route prior to being awarded to the individual applicants. The reports presented to the Board show the date in which the application was considered and approved by both the Management Team and the Policy & Resources Committee. The reports detail key strategic implications, in particular outlining the following:

- ➢ Financial implications;
- ➢ Impacts on staff;
- ➢ Effects on training;
- ➢ Links to strategy and corporate objectives;
- ➢ Links to national performance framework;
- ➢ National outcome values;
- ➢ Effects on reputation;
- ➢ Health and safety effects;
- ➢ Legal implications;
- ➢ Equality impacts; and
- ➢ Environmental impacts.

1   EXECUTIVE SUMMARY

Quarterly reporting on the status of the grants is communicated to the Board through a series of spreadsheets for each grant scheme. The spreadsheets are used as a tracking mechanism and includes data throughout the full grant cycle from the very beginning when the grant was logged, to the current status of the grant. The spreadsheets are regularly updated by the Administration Team.

The Organisation provided an annual report to members of the Policy and Resources Committee on the progress made by the Delivery Partner Organisations in delivering their financial support commitments in the year on the 2nd of February 2021. This financial year 2020/2021 is the second year of the three-year funding agreements with the Delivery Partner Organisations implementing strategic work.

In addition, the Organisation presented an annual report to the Board regarding additional funding to Delivery Partner Organisations on the 16th of June 2021. This paper was in response to a specification in the Scheme of Delegated Authority which states:

"Where additional grant funding is sought for discrete projects, these applications will be considered at the appropriate level of approval, i.e., greater than £100k at Board; greater than £50k but no more than £100k at Committee; at £50k or less at Leadership Team.

A report will be submitted to the Board annually post-year end to advise on the following:

- ➢ Consider how funding to key organisations is broken down into individual grants;
- ➢ What that funding was for;
- ➢ What was achieved with that funding; and
- ➢ Any instances of failing to deliver on the grant goals, and the risk of future failure to deliver what all of that means for the Bòrd's ability to achieve its vision/objective/Corporate Plan.

1   EXECUTIVE SUMMARY

Work Undertaken

In line with each objective, we undertook the following:

➢ To ensure the Organisation has robust processes and procedures in place regarding grants to Gaelic organisations.

   o We reviewed the Desktop Instruction to ensure that they provide clear guidance for staff members.
   o We conducted walkthrough testing on two different types of grants to ensure that they were clear and being adhered to the relevant Desktop Instructions.

➢ To ensure staff are adhering to the processes and procedures relating to the approval of grants and the release of instalments.

   o A sample of 22 grant awards in 2020/21 (approximately 10% of total grants awarded) was selected to ensure that:
      ▪ The information recorded on the finance system matched the payment made and the original grant documentation;
      ▪ Grants paid received the correct level of authorisation; and
      ▪ The Organisation's Desktop Instructions were being adhered to.

➢ To ensure the Organisation are providing sufficient information to Senior Management and the Board regarding grants being made.

   o We reviewed the reporting arrangements for the grant schemes.
   o We reviewed the grant monitoring arrangements in place.

1 EXECUTIVE SUMMARY

Conclusion

Overall conclusion

Overall Conclusion: Strong
We can provide a strong level of assurance over the processes and procedures in place for the approval of grants and the release of instalments. We can also provide a strong level of assurance that the processes and procedures are being adhered to.

Summary of recommendations

Grading of recommendations				
	High	**Medium**	**Low**	**Total**
Grants to Gaelic Organisations	0	0	0	0

As can be seen from the above table we have raised no recommendations.

1   EXECUTIVE SUMMARY

Areas of good practice

The following is a list of areas where the Organisation is operating effectively and following good practice.	
1.	Once each grant application is assessed and agreed by the Senior Management Team, these are presented to the Policy & Resources Committee and then the Board for consideration and approval. Reporting for each grant scheme is dependent upon the size and nature of the grant, with the Organisation reporting to the Board on a quarterly, bi-annual, or annual basis as appropriate. In this way the Board are kept abreast with the progress of the grant schemes provided by the Organisation.
2.	Following our sample testing of 22 grant applications, we can confirm that staff are adhering to the documented procedures for each of the grants tested.
3.	Following our review, we can confirm that the Organisation has Desktop Instructions for all of its Funding Schemes. From our walkthrough testing of the process used, we found that the grant applications were reviewed, processed, and approved in line with the Desktop Instructions.
4.	The Organisation's website contains relevant and detailed information on all its Funding Schemes. Each Funding Scheme contains key information, including: ➢ Guidelines for applicants; ➢ Scheme details; and ➢ Funding guidance.

2   AUDIT ARRANGEMENTS

The table below details the actual dates for our fieldwork and the reporting on the audit area under review. The timescales set out below will enable us to present our final report at the next Audit & Assurance Committee meeting.

Audit stage	Date
Fieldwork start	27 September 2021
Closing meeting	11 October 2021
Draft report issued	15 October 2021
Receipt of management responses	27 October 2021
Final report issued	29 October 2021
Audit & Assurance Committee	17 November 2021
Number of audit days	2

3   KEY PERSONNEL

We detail below our staff who undertook the review together with the Organisation's staff we spoke to during our review.

Wylie & Bisset LLP			
Partner	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
Manager	Scott McCready	Internal Audit Manager	scott.mccready@wyliebisset.com
Supervisor	Audrey Cowan	Internal Audit Supervisor	audrey.cowan@wyliebisset.com
Auditor	Cameron Dyer	Internal Auditor	cameron.dyer@wyliebisset.com

Bòrd na Gàidhlig			
Key Contacts:	Steven Kellow	Funding & Projects Officer	stevenk@gaidhlig.scot
	Helen Walker	Finance Administrator	helen@gaidhlig.scot
Wylie & Bisset appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			

Wylie⁺Bisset
Chartered Accountants, Business & Tax Advisers

Bòrd na Gàidhlig

Internal Audit 2021-22

Information Security & Management
October 2021

Overall Conclusion
Strong

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TABLE OF CONTENTS

Bòrd na Gàidhlig
Information Security & Management

Section   **Page**

The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

This report has been prepared solely for Bòrd na Gàidhlig's individual use and should not be quoted in whole or in part without prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any third party.

We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Every sound system of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.

1   EXECUTIVE SUMMARY

Overview

Purpose of review

The purpose of this assignment was to ensure the Organisation is complying with the critical aspects of the Information Security and Management Policy. We also reviewed the operation and procedures of the Records Management Plan to ensure this was operating effectively.

This assignment forms part of our 2021/22 Annual Internal Audit Plan.

Scope of review

Our objectives for this review were to ensure:

➤ The Organisation's Information Security & Management Policy, which details all critical aspects, is robust and fit for purpose.

➤ The Organisation's staff are complying with its Information Security & Management Policy.

➤ The Organisation has robust procedures in respect of its Records Management Plan.

➤ The Organisation's Records Management Plan is operating effectively.

➤ Staff members have received sufficient training on the Records Management Plan and are utilising the system.

Limitation of scope

There was no limitation of scope.

1   EXECUTIVE SUMMARY

Background Information

Information Security and Management Framework

The Operations Manager is responsible for overseeing the Organisation's information security and management. The Operations Manager is also advised by an external consultant who provides Data Protection Officer (DPO) services.

The Organisation produced an Information Governance Strategy which acts as the overarching framework document for its information security and management. This Strategy was presented to and approved by the Audit & Assurance Committee at its meeting on 6 February 2021.

The Organisation has the following Policies/Procedures which form part of its Information Security & Management Framework:

➢ Data Protection Policy;
➢ Cyber Resilience Policy;
➢ Access Control Policy;
➢ Acceptable Use Policy;
➢ Password Policy; and
➢ Social Media Policy.

Data Protection Policy

This Policy relates to anyone who is processing personal information on behalf of the Organisation. This includes all employees, contractors and any other 3rd party performing a function on behalf of the Organisation. Methods of processing personal data to which this Policy applies include:

➢ Manually stored paper records that are in a relevant filing system;
➢ Electronically held data in databases, files, or any other electronic system including cloud-based systems. This includes audio and visual recordings and any associated system used for storage;
➢ Electronic data held on any other media, e.g. pen drives, floppy discs and CD ROMs; and
➢ Data or records held in any type of electronic or hard copy archive.

From our review of the Data Protection Policy, we can conclude that this contains all sections we would expect to find in such a policy. It is also in line with GDPR requirements.

1   EXECUTIVE SUMMARY

<u>Cyber Resilience Policy</u>
The Policy was created to adhere to the Cyber Resilience Action Plan applying to all public bodies.

The purpose of this Policy is to establish a roadmap for the Organisation to remain in lock-step with Scottish government Cyber Resilience Policy, identify areas of strength and/or weakness, to specifically develop and maintain robust Cyber Security strategy mitigating emerging and future threats.

This identifies the steps that the Organisation should take to address and maintain compliance with Scottish Government Policy. These include:
➢ Compliance with the Scottish Public Sector Cyber Resilience Framework.
➢ Governance (appoint Board/Senior Management member responsible for Cyber Resilience). The Operations Manager has responsibility for Cyber Resilience.
➢ CiSP membership - Cyber Security Information Sharing Partnership (CiSP). This is a joint industry and government initiative set up to allow UK organisations to share cyber threat information in a secure and confidential environment.
➢ Appropriate independent assurance of critical controls (Cyber Essential Certification).
➢ Active Cyber Defence Measures – The Organisation use the following UK Public Sector DNS service, DMARC, anti-spoofing, Webcheck, Netcraft.
➢ Staff training and awareness raising.
➢ Incident Response Policy.

<u>Access Control Policy</u>
Hierarchical access controls have been developed by the Management Team and have been implemented throughout the Organisation to safeguard information and data from unauthorised access.

The purpose of the Policy is to ensure access to information and systems is controlled and procedures are in place to ensure the protection of information systems and data. The Policy applies to all members and employees, contractors, consultants, temporary and other individuals, including all personnel affiliated with third parties working on behalf of the Organisation.

1 EXECUTIVE SUMMARY

Acceptable Use Policy

The purpose of this Policy is "to establish acceptable and unacceptable use of electronic devices, network resources and data sources in conjunction with its established culture of ethical and lawful behaviour, openness, trust and integrity". The Policy applies to Board members, employees, contractors, consultants, temporary and other individuals, including all personnel affiliated with third parties must adhere to this policy.

This includes a policy statement and procedures for the following sections:
  ➢ Systems accounts - this also directs readers to the Password Policy;
  ➢ Computer Assets - this also directs readers to the Access Control Policy;
  ➢ Unauthorised Network Use;
  ➢ Electronic Communications; and
  ➢ Enforcement.

Password Policy

The purpose of the Policy is to establish a standard for the creation of strong passwords, the protection of those passwords, and the frequency of change. The Policy states that it forms part of the Information Security Management and Acceptable Use Policy.

The scope to the Policy includes all personnel who have or are responsible for a user account (or any form of access that supports or requires a password) on any system that resides or has access to the Organisations network.

Social Media Policy

The Policy focuses on the use of social media. It sets out to encourage and help an employee get the most from the Organisation's corporate channels and to offer advice for those who wish to use their personal accounts to reflect work activities.

The Policy lists potential social media activities. It also sets out some principles which should be followed by staff when using social media. It also sets out the terms of usage of social media. This Policy has a formal enforcement clause in it. These state that you could be suspended from social media or if you publish something which could cause damage to the Organisation or its employees, you could be subject to a formal disciplinary process.

1   EXECUTIVE SUMMARY

Records Management Plan and Policy

The Organisation are required to have a Records Management Plan in place by the Scottish Government under the Public Records (Scotland) Act 2011. The National Records of Scotland state that a Records Management Plan is "the systematic control of an organisation's records, throughout their life cycle, in order to meet operational business needs, statutory and fiscal requirements, and community expectations".

The Plan must set out proper arrangements for the management of an authority's public records to the Keeper of the Records of Scotland for his agreement under section 1 of the Act.

The Organisation has a Records Management Policy and Plan. The Organisation's Plan outlines the following:

- Introduction;
- Element 2 - Senior Manager Responsibility;
- Element 2 - Records Manager's Responsibility;
- Element 3 - Records Management Policy Statement;
- Element 4 - Business Classification;
- Element 5 - Retention Schedules;
- Element 6 - Destruction Arrangements;
- Element 7 - Archiving and Transfer Arrangements;
- Element 8 - Information Security;
- Element 9 - Data Protection;
- Element 10 - Business Continuity and Vital Records;
- Element 11 - Audit Trail;
- Element 12 - Competency Framework for Records Management Staff;
- Element 13 - Assessment and Review;
- Element 14 - Shared Information;
- Contractor information; and
- List of appendices.

We can confirm that the Organisation's Record Management Plan contains all 14 elements required by the Act.

1   EXECUTIVE SUMMARY

<u>Progress Update Reviews</u>

The Organisation are part of a voluntary scheme where they provide Progress Update Reviews (PUR) on the continuing compliance with the Public Records (Scotland) Act 2011 to keep their Record Management Plan under review.

A PUR assessment report will express the opinion of the Public Records (Scotland) Act Assessment Team who carry out the review on the Organisations compliance with the Act and the Plan.

The Public Records (Scotland) Act (PRSA) assess these PURs using a RAG (Red, Amber, Green) rating. The Organisation's last PUR was submitted in September 2021, with the outcome of the PRSA's Assessment Team being that all but 2 elements have been graded as Green - The Assessment Team agrees this element of an authority's plan. The 2 elements which were not graded as Green were graded as Amber - the Assessment Team agrees this element of an authority's progress update submission as an 'improvement model'. This means that they are convinced of the authority's commitment to closing a gap in provision. They will request that they are updated as work on the element progresses.

These Amber elements relate to Element 6 - Destruction Arrangements and Element 7 - Archiving and Transfers. These are areas which the Organisation have identified as requiring further work. Covid-19 and remote working has meant that physical/hard copy documents could not be destroyed during the year, thus once the staff are able to return to the office, an exercise will be put in place to ensure that all hard copy documents which should have been destroyed are destroyed in line with the Organisation's Retention and Destruction Schedules.

1   EXECUTIVE SUMMARY

Work Undertaken

In line with each objective, we undertook the following:

➢ The Organisation's Information Security & Management Policy, which details all critical aspects, is robust and fit for purpose.

  o We obtained and reviewed the documented policies and procedures relating to information security & management to ensure that these were robust and complied with good practice.

➢ The Organisation's staff are complying with its Information Security & Management Policy.

  o We discussed the current arrangements in place to ensure that staff are complying with the Organisation's Information Security and Management Policies.
  o We obtained documentary evidence to confirm these arrangements. We also undertook some testing to ensure that the Organisation's staff were complying with the Information Security & Management Policy.
  o We undertook testing to ensure that the Organisation are adhering to the policies and procedures relating to information security such as the implementation of the Password Policy, controls against data leakage prevention, use of data sharing agreements and data breaches.

➢ The Organisation has robust procedures in respect of its Records Management Plan.

  o We discussed the Records Management Plan with key individuals and assessed this to ensure that there are no gaps in the process and that the plan is fit for purpose.
  o We reviewed the Organisation's Record Management Plan to ensure it complies with the Public Records (Scotland) Act 2011.

➢ The Organisation's Records Management Plan is operating effectively.

  o We obtained and reviewed the Progress Update Reports (PUR) submitted to the National Records of Scotland as well as the feedback provided by their Assessment Team on the PURs.
  o We obtained and assessed the Organisation's Retention and Destruction schedules to ensure these were appropriate.
  o We reviewed the process the Organisation has in place to ensure it is complying with its Retention and Destruction schedules.

1   EXECUTIVE SUMMARY

- o   We considered the Organisation's use of SharePoint.

- ➤ Staff members have received sufficient training on the Records Management Plan and are utilising the system.

  - o   We reviewed the training provided to staff members and the Board of data protection, information security and records management.

1   EXECUTIVE SUMMARY

Conclusion

Overall conclusion

Overall Conclusion: Strong
We can provide a strong level of assurance over the Organisation's information security and management arrangements. We can also provide a strong level of assurance over the Organisation's Records Management Plan. As such, we have not raised any recommendations for improvement from our review and have raised 12 areas of good practice.

Summary of recommendations

Grading of recommendations				
	High	**Medium**	**Low**	**Total**
Information Security & Management	0	0	0	0

As can be seen from the above table we have raised no recommendations from our audit work.

1   EXECUTIVE SUMMARY

Areas of good practice

The following is a list of areas where the Organisation is operating effectively and following good practice.	
1.	The Organisation has provided both staff and Board members with training sessions on records management, cyber security, and data protection within the last year with further Board training planned for December 2021. The aim of the training session is to keep staff and Board members up to date on the requirements of records management, cyber security, and data protection.
2.	The Data Protection Officer is undertaking a programme of data protection audits to ensure that staff continue to comply with data protection legislation and GDPR requirements. Since the Organisation uses Office 365, there is an element of compliance built into this, i.e., retention and destruction dates can be entered for each file/document held electronically and Office 365 should automatically destroy these at the destruction date.
3.	The Organisation has a robust Records Management Plan in place that contains all 14 elements required within the Public Records (Scotland) Act 2011. The Organisation's Records Management Plan is also supported by a Records Management Policy.
4.	The Organisation completed a full business analysis review of the information that is held, how it is held and security of the information.

1   EXECUTIVE SUMMARY

	The following is a list of areas where the Organisation is operating effectively and following good practice.
5.	The Organisation has produced an overarching Information Governance Strategy which details the Policies and Procedures which constitute its information security and management arrangements. The various Policies and Procedures which form these arrangements are: ➢ Data Protection Policy; ➢ Resilience Policy; ➢ Acceptable Use Policy; ➢ Access Control Policy; ➢ Password Policy; and ➢ Social Media Policy. The above Policies set out the arrangements in place at the Organisation in respect of its information security and management arrangements.
6.	In line with GDPR guidance, the Organisation have created a web page detailing GDPR information and information regarding their Privacy Policy. The Organisation has published its Privacy Notices on its public facing website.
7.	The Organisation has Data Sharing Agreements in place with those organisations with whom it shares data. The Organisation has a register of Data Sharing Agreements which is updated throughout the year as and when any new relevant business commences. Once per year a "catch all" exercise is undertaken to ensure that there are Data Sharing Agreements in place, as required, for all contracts.
8.	The Organisation has contracted an external consultant to act as Data Protection Officer. The DPO's contract was extended by 18 months on 19 February 2021, which was in line with the requirements of the tender specification.

1   EXECUTIVE SUMMARY

	The following is a list of areas where the Organisation is operating effectively and following good practice.
9.	The Organisation's Data Protection Policy contains a section relating to data breaches and what could constitute a breach. The Operations Manager has stated that there have been no data breaches since they took up post 18 months ago. During our earlier review (2019/20), we also found that there had been no data breaches. For any identified data breaches the first point of contact would likely be the Operations Manager, who would contact the DPO. It would be the DPO who investigates and reports the data breach as appropriate.
10.	The DPO provides a quarterly update to the Board on the Organisation's compliance with GDPR requirements, the work being undertaken by the DPO, and any issues that have arisen with proposed actions as well as giving an overview of the DPOs current programme of work for the Organisation. The DPO's update report also gives an update on the records management projects.
11.	The Organisation is Cyber Essentials certified and is working towards Cyber Essentials Plus.
12.	Staff have been reminded that the same controls and security practices in relation to data processing and cyber security should be followed when working from home as when working in the office. The DPO has also provided sessions which included being aware of potential breaches and poor practices when working from home.

2   AUDIT ARRANGEMENTS

The table below details the actual dates for our fieldwork and the reporting on the audit area under review. The timescales set out below will enable us to present our final report at the next Audit & Assurance Committee meeting.

Audit stage	Date
Fieldwork start	27 September 2021
Closing meeting	11 October 2021
Draft report issued	15 October 2021
Receipt of management responses	27 October 2021
Final report issued	29 October 2021
Audit Committee	17 November 2021
Number of audit days	3 days

3   KEY PERSONNEL

We detail below our staff who undertook the review together with the Organisation's staff we spoke to during our review.

Wylie & Bisset LLP			
Partner	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
Manager	Scott McCready	Internal Audit Manager	scott.mccready@wyliebisset.com
Supervisor	Audrey Cowan	Internal Audit Supervisor	audrey.cowan@wyliebisset.com
Auditor	Cameron Dyer	Internal Auditor	cameron.dyer@wyliebisset.com

Bòrd na Gàidhlig			
Key Contacts:	Mairianne Stewart	Interim Head of Finance & Corporate Affairs	ionmhas@gaidhlig.scot
louise@gaidhlig.scot	Louise MacLean	Operations Manager	louise@gaidhlig.scot
Wylie & Bisset appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			

Bòrd na Gàidhlig

Internal Audit 2021-22

Employee Performance Management
October 2021

Overall Conclusion
Strong

TABLE OF CONTENTS

Bòrd na Gàidhlig
Employee Performance Management

The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

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We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Every sound system of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.

1   EXECUTIVE SUMMARY

Overview

Purpose of review

The purpose of this assignment was to review the process in place for assessing employee performance management. This included a review of the new system implemented by the Organisation and a review of the procedures for recording and assessing employee's performance. We also assessed the arrangements in place for managing employee performance management during the Covid-19 pandemic.

This assignment forms part of our Annual Internal Audit Plan for 2021/22.

Scope of review

Our objectives for this review were to ensure:

➢ The Organisation has a robust process in place for assessing employee performance management.

➢ Employee performance appraisals are completed in line with the Organisation's procedures and completed to agreed timescales, with outcomes being actioned and monitored.

➢ The Organisation are fully utilising the new system implemented for the recording and assessment of employee performance.

➢ The Organisation has appropriately adapted its employee performance management arrangements during the Covid-19 restrictions.

Limitation of scope

There was no limitation of scope.

1   EXECUTIVE SUMMARY

Background Information

Policies

The Organisation has a Performance Management Policy in place which is available to all staff via SharePoint. This Policy includes the following sections:

1. Introduction;
2. Policy Statement;
3. Procedures:
    a. The Performance Management Approach;
    b. Job Planning;
    c. Real Time Feedback and Recognition;
    d. Performance Development Conversations;
    e. Record Keeping;
    f. Employee Development and Succession Planning;
    g. Employee Improvement;
    h. Managing Performance during Probation; and
    i. Managing Performance during Progression.
4. Equality Impact Assessment;
5. Annex A – Job Plan Template; and
6. Annex B – Performance Development Conversation.

The Policy outlines the importance of continuous and interactive performance management, between managers and employees.

The performance management process is a 2-way process which requires engagement from both the employee and their line manager.

The Organisation also has a Performance Improvement Policy which sets out the steps to be taken when an employee's performance is below the expected standard or where the employee is continually not meeting their set objectives.

1 EXECUTIVE SUMMARY

Performance Management

Managers within the Organisation are responsible for working with employees to recognise both their strengths, and weaknesses, in order to aid the development of the employee.

Annually, each employee has a Personal Work Plan (PWP) that underpins the management of performance for each employee, as well as detailing the contribution they will each make to the Organisation's Corporate Plan. The employee's performance targets will then be based on their contribution to their Department's Operational Plan (which flows from the Organisation's Corporate Plan) and their responsibilities.

An employee performance management meeting should be undertaken every 6 weeks between the employee and their line manager. There is a fixed template which should be completed as part of this process. The employee completes the template with 5 or 6 likely objectives for them to achieve in the coming 6-8 weeks. These targets are discussed and agreed or amended by the line manager at the meetings. The targets should be SMART targets and should be aligned to the Organisation's Operational Plans. Each Department has their own Operational Plan which feeds into the overall Strategic Plan of the Organisation. It is the individual Department's Operational Plan which the employee's objectives should reflect. In this way the employee is able to see how their work impacts the overall objectives of the Organisation. The objectives set by the employees tend to be task orientated, thus these are easy to measure, i.e., they have either been done or they have not.

The line manager and the employee will identify and agree any learning and development which is required to enable/help the employee complete their objectives. The last section on the form is a more general section, which deals with the wider business actions and tasks, i.e., attending meetings etc.

The meetings generally last for approximately 1 to 1.5 hours. From the staff we interviewed, the majority thought this was sufficient time to properly discuss and agree the objectives etc for the next 6 weeks. There were some, however, who thought that the time allocated was not sufficient. It should be noted in the majority of these cases, the employees had raised more than 6 objectives. Please see Section 3: Detailed Recommendations for further information.

The review should consider the last 6 weeks and whether the objectives set have been met as well as looking forward and setting targets for the next 6 weeks based on the staff members upcoming workload. If the objectives are not being met, then the reason for this will be discussed at the meeting. It will then be decided between the line manager and the employee the course of action to be taken, i.e., provide more support or training to the person to enable them to meet their objectives, assess whether the delay was outwith the control of the employee and what

1	EXECUTIVE SUMMARY	Bòrd na Gàidhlig
		Employee Performance Management

steps had been taken to try to complete the task or decide whether the objective should be recorded as being carried forward to the next 6 weeks objectives. All of these must be at the agreement of the line manager.

From our discussion with the 5 staff members interviewed as part of our audit, we found that the process was very much a 2-way process with good engagement from both the employee and their line manager.

The employees store a copy of their employee performance review documentation on Sharepoint. The line manager is then responsible for uploading the completed and agreed form into PeopleHR, the Organisation's HR system. The Operations Manager runs a report every quarter to show how many employee performance reviews have been uploaded to PeopleHR. This report is presented to the Senior Management Team as part of a wider HR report.

Covid-19 Home Working
From our discussion with the Operations Manager and our sample of 5 employees interviewed, we found that the only difference to the employee performance management process during the period of home working due to Covid-19 restrictions was that the meetings had to be held via Teams instead of face to face. All other elements of the process were still in place, i.e., the meetings took place every 6 weeks, the documentation was completed and uploaded to People HR.

Work Undertaken

In line with each objective, we undertook the following:

➢ The Organisation has a robust process in place for assessing employee performance management.

- o We obtained and reviewed the policies in place in respect of the employee performance management arrangements within the Organisation to ensure these were robust and fit for purpose with no gaps in the process. We also considered whether these policies were being adhered to by staff.
- o We discussed and reviewed with relevant staff the employee performance management system and processes to ensure these were robust.

1   EXECUTIVE SUMMARY

➢ Employee performance appraisals are completed in line with the Organisation's procedures and completed to agreed timescales, with outcomes being actioned and monitored.

 o We undertook sample testing to ensure that staff members' performance management reviews are undertaken in line with the Organisation's policy and procedures and are accurately recorded on the PeopleHR system.
 o We interviewed a sample of 5 staff members to obtain their view and opinion of the employee performance management process. We also considered the process these staff members use to assess whether this was in line with the documented policy.

➢ The Organisation are fully utilising the new system implemented for the recording and assessment of employee performance.

 o We reviewed the implementation and use of the Organisation's employee performance management to ensure that this is being fully utilised.
 o We considered the use of PeopleHR in this process for recording and monitoring employee performance meetings and also for requesting training and development.

➢ The Organisation has appropriately adapted its employee performance management arrangements during the Covid-19 restrictions.

 o We discussed with key personnel how the employee performance management system operated during the Covid-19 pandemic.
 o We assessed these arrangements to ensure these were robust and fit for purpose and enabled the employee performance management process to continue during the Covid-19 pandemic.

1   EXECUTIVE SUMMARY

Conclusion

Overall conclusion

Overall Conclusion: Strong
We can provide a strong level of assurance over the Organisation's employee performance management arrangements. We can also confirm that the arrangements in place for managing employee performance management during the Covid-19 pandemic are satisfactory and have continued as normal. We have raised 1 low grade recommendation for improvement and have highlighted a number of good practice points from our testing.

Summary of recommendations

Grading of recommendations				
	High	**Medium**	**Low**	**Total**
Employee Performance Management	0	0	1	1

As can be seen from the above table there were no recommendations made which we have given a grading of high.

1   EXECUTIVE SUMMARY

Areas of good practice

The following is a list of areas where the Organisation is operating effectively and following good practice.	
1.	Employees store their personal development plan on SharePoint. They are uploaded to PeopleHR by their line manager once finalised. This provides a central storage point for the performance management documents.
2.	The Operations Manager monitors and reports on the number of performance management documents which have been uploaded to the PeopleHR system on a quarterly basis. The Operations Manager will speak to any line managers who do not appear to be recording the performance management meetings on PeopleHR.
3.	From our testing, we found that the Organisation was adhering to the timeframes set out in their Performance Management Policy with regards to performance management meetings between managers and employees. From our sample of 12 employees, we found that all had received these meetings within the timeframe stated in the policy.
4.	The Organisation has an organisation wide training plan which provides staff members with the required training to achieve the outcomes of the Organisation's Strategic Aims and Operational Plans. Further individual training sessions will be provided if the need is highlighted within the employee performance management meetings. The Organisation now uses PeopleHR to register training requests and to record the training and development undertaken by each member of staff. This provides a training log for each of the individual staff members.
5.	The Organisation has a Performance Management Policy which was implemented in June 2020. The Policy clearly outlines the Organisation's approach to managing employee performance, focusing on frequent one-to-one meetings between employees and their line managers, enabling them to discuss challenges and areas of good practice as and when they occur throughout the year. The Policy states that each employee should receive an employee performance management review with their line manager at least every 6 weeks.

1   EXECUTIVE SUMMARY

	The following is a list of areas where the Organisation is operating effectively and following good practice.
6.	Prior to the implementation of the Performance Management Policy, the Organisation held meetings with staff unions to ensure they were happy with the Policy. The Policy was approved by Unions in January 2019.
7.	The Organisation has a robust Learning & Development Policy in place. The Policy acknowledges that its employees are key to the Organisation's success and seeks to ensure that employees have the necessary knowledge, skills, and experience to achieve high performance. The Policy outlines the opportunities available for employees to gain knowledge, both internally and externally. The Policy also details the process of evaluating the training received, as well as giving the employee the chance to detail their feedback to ensure that the process has been a success.
8.	From our discussion with the Operations Manager and a sample of 5 employees, we found that the employee performance management process was still undertaken during Covid-19 home working. During this period the employee performance management meetings were undertake via Teams rather than as face-to-face meetings.

2   DETAILED RECOMMENDATIONS

Refresher Training on Performance Management			
Ref.	Finding and Risk	Grade	Recommendation
1.	The Performance Management Policy sets out what is expected of the employees and line manager in terms of the 6 weekly performance reviews. From our discussion with a sample of staff, we found that generally all followed the same process. However, our review found that some were including more than the recommended 5-6 objective each 6 weeks. We also found that some thought that the time allocated to these meetings was not sufficient to fully discuss all areas of the form. It should be noted that most meetings lasted between 1 to 1.5 hours. There is the risk that staff are not fully following the documented process which could result in them not obtaining the most out of the performance review process.	**Low**	We recommend that a refresher session is given to all staff to remind them of the process to be followed in relation to the 6 weekly performance management meeting. This should include a reminder about the expected number of objectives being set each 6 weeks and the time set aside for these meetings as well as what is expected to be covered during the meetings.

2   DETAILED RECOMMENDATIONS

Management response	Responsibility and implementation date
We accept the finding and will deliver a refresher on the process; including that the objectives for the coming 6 weeks should focus on 5-6 maximum and that the recommended time for these is up to one hour.	*Responsible Officer:* Operations Manager *Implementation Date:* By January 2022

3   AUDIT ARRANGEMENTS

The table below details the actual dates for our fieldwork and the reporting on the audit area under review. The timescales set out below will enable us to present our final report at the next Audit & Assurance Committee meeting.

Audit stage	Date
Fieldwork start	27 September 2021
Closing meeting	11 October 2021
Draft report issued	15 October 2021
Receipt of management responses	26 October 2021
Final report issued	29 October 2021
Audit & Assurance Committee	17 November 2021
Number of audit days	3 days

4   KEY PERSONNEL

We detail below our staff who undertook the review together with the Organisation's staff we spoke to during our review.

Wylie & Bisset LLP			
Partner	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
Manager	Scott McCready	Internal Audit Manager	scott.mccready@wyliebisset.com
Supervisor	Audrey Cowan	Internal Audit Supervisor	audrey.cowan@wyliebisset.com
Auditor	Cameron Dyer	Internal Auditor	cameron.dyer@wyliebisset.com

Bòrd na Gàidhlig			
Key Contacts:	Mairianne Stewart	Interim Head of Finance & Corporate Affairs	ionmhas@gaidhlig.scot
	Louise MacLean	Operations Manager	louise@gaidhlig.scot
Wylie & Bisset appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			

For	Audit & Assurance Committee
Date of Meeting	17/11/2021
Location:	Online
Item on Agenda	5.1

Title	Tender for Internal Audit Services
Request	For Decision
Spokesperson	Nicola Pearson, Head of Finance and Corporate Affairs

Governance route for the report	Date	Type of Treatment
-	-	-

Appendices	PT1 – Specification PT2 – Invitation to Tender PT3 – Tender Evaluation

1.0	**Adhbhar/Reason**
1.1	The paper presents the paperwork required in order to issue an Invitation to Tender for an Internal audit Service The paper is in English due to the specification being in English.
2.0	**Cùl-fhiosrachadh/Background**
2.1	Our current contract for internal audit services expires 31 March 2022. Wylie & Bisset won the previous tender for the provision of internal audit services from 2019/20 – 2021/22.
3.0	**Prìomh Aithris/Fiosrachadh / Main points**
3.1	Internal audit should provide an independent, objective assurance and consulting service designed to add value and improve an organisation's operations. It should provide an appraisal of an organisation's governance, risk management and internal control system and take the action needed to provide the Accountable Officer with a continuing assurance that the organisation's risk management, control and governance arrangements are adequate and effective. Internal Audit is a core part of Bòrd na Gàidhlig's governance processes. With the expiration of the current contract, we need to progress the tender process now to allow a smooth transition at the start of the new financial year. The basic contract will be for the three years 2022/23 – 2024/25 with the option to extend the contract by a further two years. The number of days may vary from time to time but is currently estimated to number up to 30 days per annum, inclusive of 4 days per annum for audit administration. Internal audit activity reports require to be submitted on a quarterly basis to the Audit Committee.
4.0	**Moladh /Recommendation**
4.1	The Committee is requested to: - Review and discuss the draft tender document

	- Approve the tender document to allow Bòrd na Gàidhlig to issue an Invitation to Tender - Appoint a member of the Committee to form a panel to oversee the selection and appointment process
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**
	-
5.3	**Buaidhean air Trèanadh/ Impact on Training**
	-
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 appropriate levels of Corporate Governance and the Internal Audit function is integral 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

Bòrd na Gàidhlig

Provision of Internal Audit Service
Years ending 31 March 2023, 2024 and 2025

Background

1. Internal audit should provide an independent, objective assurance and consulting activity designed to add value and improve the operations of Bòrd na Gàidhlig ("the organisation"). It should provide an appraisal of the organisation's internal control system and take the action needed to provide the Accountable Officer (designated within thè Bòrd as Ceannard [Chief Executive]) with a continuing assurance that the organisation's risk management, control and governance arrangements are adequate and effective. It helps the organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The operation and conduct of internal audit must comply with Government Internal Audit Standards.

2. The Accountable Officer is responsible for ensuring that appropriate internal control systems exist within the organisation, and for deciding whether or not to accept and implement internal audit findings and recommendations. The Accountable Officer has overall responsibility for ensuring that prompt and effective action is taken on recommendations, and that the risks resulting from inaction are recognised and accepted. The organisation's Internal Auditor will have the right of direct access to the Accountable Officer and the organisation's Audit & Assurance Committee.

3. Internal audit evaluates compliance with an organisation's internal control system - including relevant regulations, guidance and procedures - as part of its review process. However, the primary responsibility for monitoring compliance rests with operational areas and their line management, up to and including the Accountable Officer.

Internal Control System

4. The internal control system comprises the whole network of systems established in the organisation to provide reasonable assurance that organisational objectives will be achieved, with particular reference to:

-   risk management;
-   the effectiveness of operations;
-   the economical and efficient use of resources;
-   compliance with applicable policies, procedures, laws and regulations;
-   safeguards against losses, including those arising from fraud, irregularity or corruption; and
-   the integrity and reliability of information and data.

5. Internal audit does not have responsibility for executive functions or for the development or implementation of systems. Internal audit may, however, serve as a valuable source of advice on systems of risk, governance and control without impairing its objectivity and independence.

Internal Audit Process

6. Internal audit will:

- analyse the internal control system and verify the robustness of the risk-based assurance programme;
- identify and evaluate the controls which are established in systems to achieve objectives in the most economic, effective and efficient manner;
- report findings and conclusions and, where appropriate, make recommendations for improvement;
- provide an opinion on the reliability of the controls in the system under review; and
- provide an assurance based on the evaluation of the internal control system within the organisation as a whole.

Internal Audit Assurance

7. An annual audit assurance is provided to the Accountable Officer through the professional opinion of the Internal Auditor on the adequacy and effectiveness of the internal control system and the extent to which it can be relied upon. That opinion is contained in an annual report from the Internal Auditor to the Audit Committee, and forms part of the assurance required by the Accountable Officer to enable him/her to sign an Annual Governance Statement to be provided alongside the accounts for which they are directly responsible. The assurance framework relating to Bòrd na Gàidhlig is described in the section of the Scottish Public Finance Manual on Certificates of Assurance, a copy of which is attached at Annex 1.

Internal / External Audit Relationship

8. Close working relationships should be established and maintained between an organisation's internal and external auditors (currently Deloitte). The different auditors should consult each other and co-operate in order to seek opportunities to avoid duplication of work and achieve an efficient use of audit resources.

Description of Service Required

9. To supply an internal audit service in accordance with the Bòrd's Strategic Internal Audit Plan and annual Internal Audit Plans. The number of days may vary from time to time but is currently estimated to number up to 30 days per annum, inclusive of 4 days per annum for audit administration. Internal audit activity reports require to be submitted on a quarterly basis to the Audit Committee. Audits are currently carried out remotely and this practice may continue for the period of the contract.

Bòrd na Gàidhlig
October 2021

Annex 1
Scottish Public Finance Manual
Certificates of Assurance

Scope

1. This section gives guidance on the provision of certificates of assurance to support the signing of the governance statements provided by Accountable Officers as part of the annual accounts of all organisations to which the Scottish Public Finance Manual (SPFM) is directly applicable. The assurance framework set out in this guidance relates specifically to constituent parts of the Scottish Administration i.e. the core Scottish Government (SG), the Crown Office and Procurator Fiscal Service, SG Executive Agencies and non-ministerial departments. Other organisations to which the SPFM is directly applicable – including separate accounting bodies sponsored by the SG – should arrange for appropriate assurance frameworks consistent with this guidance to be put in place.

Key points

2. It would only be possible to provide assurances without any qualification where best practice and any relevant guidance had been followed throughout the accounting period. Certificates of assurance can provide only **reasonable** and not **absolute** assurance.

3. Certificates of assurance from Deputy Directors (or equivalents) should be completed in consultation, as appropriate, with relevant finance officials and internal auditors. It is essential that the Internal Control Checklist is completed in full and with due diligence.

4. Certificates of assurance should be commissioned towards the end of each financial year allowing sufficient time for the completion of the process to meet the timetable for signature of relevant accounts.

Background

5. Accountable Officers are required to prepare Governance Statements as part of the annual accounts for which they are directly responsible. To enable them to sign governance statements Accountable Officers require assurances on the maintenance and review of internal control systems within or affecting their area of responsibility. Internal control systems comprise the whole network of systems established in an organisation to provide assurance that organisational objectives will be achieved, with particular reference to:

- risk management;
- the effectiveness of operations;
- the economical and efficient use of resources;
- compliance with applicable policies, procedures, laws and regulations;
- safeguards against losses, including those arising from fraud, irregularity or corruption; and
- the integrity and reliability of information and data.

6. Assurances are required in relation to each financial year but it would only be possible to provide such assurances without any qualification where best practice and any relevant guidance (e.g. the SPFM) had been followed throughout the

accounting period. It is recognised however that such assurances can provide only **reasonable** and not **absolute** assurance.

Assurance framework

7. Assurances from Deputy Directors (or equivalents) to Directors (or equivalents) should be provided in the form set out in Annex 1. Annex 1 should be completed in consultation, as appropriate, with relevant finance officials and internal auditors as to whether any matters had arisen which could affect clear certification. The Internal Control Checklist at Annex 2 has been designed to identify any such matters.

8. It is essential that the Internal Control Checklist is completed in full and with due diligence. In particular, the third column ("details") should record the broad steps taken to confirm/review the existence and adequacy of control, and any significant absence of, or weakness in, the control. Some explanatory notes and guidance on what is required by way of "details" is provided in the final column. It must be stressed, however, that the areas covered by the checklist are not exhaustive and any other significant weaknesses must be reported in the certificate of assurance. Checklists should be reviewed by relevant finance officials who should satisfy themselves that the checklists have been completed in full and that the information provided is consistent with their knowledge of the area concerned. Directors (or equivalent) can then use the completed checklists, the associated certificates, and their own knowledge/review of the control and risk processes in their areas of responsibility when preparing their own certificates of assurance.

9. Completion of Annex 1 by Deputy Directors (or equivalent) with sponsorship responsibilities should take account of any internal control issues that are considered likely to merit inclusion in the governance statements of relevant sponsored bodies. Any additional issues included in the finalised governance statements of sponsored bodies or significant matters arising between these governance statements being finalised and the signing of the SG consolidated accounts, must be reported up the line as and when they come to light. It is for Deputy Directors (or equivalent) with sponsorship responsibilities to decide, in consultation as appropriate with relevant finance officials and internal auditors, what if any form of assurance would be appropriate in relation to any sponsored bodies that are not separate accounting entities and do not therefore complete governance statements.

10. Assurances from Directors (or equivalents) to Accountable Officers should be provided in the form set out in Annex 3. These certificates should to be submitted to relevant audit (and risk) committees together with, as appropriate, either a draft certificate of assurance for the Accountable Officer to provide to the Principal Accountable Officer for the Scottish Administration or a draft governance statement for signature by the Accountable Officer - see the following paragraph.

11. Accountable Officers sign governance statements in respect of the accounts for which they are directly responsible. The Principal Accountable Officer signs the governance statement in respect of the SG consolidated accounts. Assurances to the Principal Accountable Officer from Portfolio Accountable Officers - based on assurances from relevant Directors (or equivalents), should be provided in the form set out in Annex 4. Assurances to the Principal Accountable Officer from the Accountable Officers of the Crown Office and Procurator Fiscal Service (COPFS) and Executive Agencies within the SG accounting boundary should take the form of the governance statements provided alongside the COPFS and Agency accounts.

Relevant issues in the governance statements of NHS bodies within the SG accounting boundary should be included in the assurance from the Portfolio Accountable Officer for Health.

12. Assurances on SG corporate services in relation to the consolidated accounts will be provided to the Principal Accountable Officer by the SG Chief Financial Officer and the Director of Digital and the Director of People. These assurances on corporate services should be copied as appropriate to the Accountable Officers of those separate accounting entities (e.g. Executive Agencies, non-ministerial departments and SG sponsored bodies) which rely to varying degrees on corporate services provided by the core SG.

Timetable/review

13. Certificates of assurance should be commissioned towards the end of each financial year allowing sufficient time for the completion of the process to meet the timetable for signature of relevant accounts. The provision of assurances on SG corporate services should take account of the timetable for the signature of the accounts for relevant separate accounting entities which is normally earlier than the SG consolidated accounts.

14. The certificates of assurance process, including the completion and review of the Internal Control Checklists, is subject to review by the external auditors as part of their audit of the accounts. Copies of the certificates and the completed checklists should therefore be retained locally for inspection. Internal auditors will also require access to these documents as part of their internal review of governance matters.

Updated: June 2021

Date xxxx

To whom it may concern,

Bòrd na Gàidhlig – Provision of Internal Audit Services (April 2022 to March 2025)

On behalf of Bòrd na Gàidhlig I am pleased to invite to you to submit a tender for the provision of internal audit services to the Bòrd.

Bòrd na Gàidhlig was established by the Scottish Executive in 2006 under the Gaelic Language (Scotland) Act 2005. It is a non-departmental public body, with a Head Office in Inverness, and structured as a corporate body.

The Bòrd is seeking an input of up to 26 days in each year, together with 4 days for audit administration, meeting attendance etc giving a total commitment of 30 days per annum.

The period covered by the tender is 3 years commencing 1 April 2022 and may be extended by a further 2 periods of one year by mutual agreement. Please quote a daily rate for the provision of the service, exclusive of VAT, and also advise whether that rate will apply in the event of any additional internal audit requirements which may arise from time to time. The rate(s) quoted will be held to be applicable until 31 March 2025.

Tenders will be evaluated in accordance with the attached Evaluation Proforma, with weighting given to the criteria as shown.

Please submit your tender through Public Contracts Scotland by 17:00 on XXXX. The outcome of the tender will be advised to you on or before XXXX.

If you have any queries or require further information please do not hesitate to get in touch with me.

Le dùrachd,

Nicola Pearson
Ceann an Ionmhais is Chùisean Corporra / Head of Finance and Corporate Affairs.

Bòrd na Gàidhlig,
Taigh a' Ghlinne Mhòir, Rathad na Leacainn,
Inbhir Nis, IV3 8NW

Bòrd na Gàidhlig,
Great Glen House, Leachkin Road,
Inverness, IV3 8NW

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BORD NA GAIDHLIG

INTERNAL AUDIT SERVICES TENDER EVALUATION 2022 - 2025

Evaluation Criteria	Weighting %	Score (0-5)	Weighted Score	Score (0-5)	Weighted Score	Score (0-5)	Weighted Score	Score (0-5)	Weighted Score	Score (0-5)	Weighted Score
Cost	30										
Profession qualifications and experience, including previous or current internal audit work for NDPBs	40										
Knowledge of Gaelic development and the Bord's operational activities	20										
Gaelic ability	10										
TOTAL SCORE	**100**		**0**		**0**		**0**		**0**		**0**

For	Audit & Assurance Committee
Date of Meeting	17/11/2021
Location:	Online
Item on Agenda	6.1

Title	IFRS 16 – Leases
Request	For information
Spokesperson	Nicola Pearson, Head of Finance and Corporate Affairs

Governance route for the report	Date	Type of Treatment
-	-	-

Appendices	-

1.0	**Purpose**
1.1	This International Financial Reporting Standard (IFRS) is to be applied with effect from 1 April 2022. An update on the impact this may have on Bòrd na Gàidhlig was requested for the November committee meeting. This paper is in English as presented by Head of Finance and Corporate Affairs.
2.0	**Cùl-fhiosrachadh/Background**
2.1	IFRS 16 sets out the principles for the recognition, measurement, presentation and disclosure of leases. It requires a lessee to recognise assets and liabilities for leases with a term of more than 12 months. We currently have a Memorandum of Terms of Understanding (MOTU) with Nature Scot for the office space occupied at Great Glen House in Inverness and this MOTU falls into the definition of a lease for IFRS purposes.
3.0	**Prìomh Aithris/Fiosrachadh / Main points**
3.1	There will be no impact on the 2021/22 accounts. There will be an 'opening balance adjustment' calculation required as at 1st April 2022 and for this we will need to know the value of the right of use of asset. In order to calculate this 'opening balance adjustment' we need to have an MOTU with a defined duration. Correspondence with NatureScot is continuing with the recognition that this needs to be concluded in time to achieve a calculation as noted above.
4.0	**Moladh /Recommendation**
4.1	The Committee is requested to: - note the contents of this paper.
5.0	**Key Strategic Impacts**
5.1	**Impact on Finance**

	This is an accounting requirement which will affect the balance sheet but not have an impact on cashflow.	
5.2	**Impact on Staff**	
	-	
5.3	**Impact on Training**	
	-	
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
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**	
	n/a	
5.7	**Impact on Health and Safety**	
	n/a	
5.8	**Legal Impact**	
	The organisation must comply with relevant IFRS and the paper indicates that we will comply with a new requirement.	
5.9	**Impact on Equality**	
	n/a	
5.10	**Impact on Environment**	
	n/a	

For	Audit & Assurance Committee
Date of Meeting	17/11/2021
Location:	Online
Item on Agenda	7.1

Title	Strategic Risk Register		
Request	For approval		
Spokesperson	Nicola Pearson, Head of Finance and Corporate Affairs		
Governance route for the report		**Date**	**Type of Treatment**
Leadership Team/ Managers		13/10/2021	For Approval
Appendices		PT 1 – Strategic Risk Register	

1.0	**Purpose**
1.1	The paper presents the strategic risk register. This was reviewed and considered by the Leadership Team and managers at their meeting on 13/10/2021.
	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 until this is ready, the existing register is still in use.
	• There have been no changes made in the Strategic Risk since it was last presented to the Committee.
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	
	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			
	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	Oct 2021	4	2	8	8	→	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. **Take an opportunity** Provide input and support for SG manifesto commitments for Gaelic; and aim to normalise Gaelic within other commitments.	April 2019	Oct 2021	4	2	8	8	→	4	4	16	Head of Finance and Corporate Affairs
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	Oct 2021	4	1	4	4	→	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	Oct 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** Ensure that those most likely to be affected are offered earliest opportunity to return to office-based working.	Mar 2021	Oct 2021	4	2	8	-	→	4	4	16	Ceannard

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: 04.10.2021

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	

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

Very High	Risk Score **20-25**	Unacceptable level of risk exposure that requires immediate mitigating action and 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:
High	Risk Score **12-19**	Unacceptable level of risk which requires controls to be put in place to reduce exposure and monthly monitoring	**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.
Medium	Risk Score 6-11	Controls can be put in place or the risk accepted. Subjected to quarterly monitoring.	**Treat** - Take action to reduce the probability and/or impact of the risk.
Low	Risk Score **1-5**	Acceptable level of risk subject to six monthly monitoring	**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: 04.10.2021

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	

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	**Transfer:** Working with local authorities to ensure that staff are available where they are needed. **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	Oct 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	Oct 2021	4	3	12	12	→	4	5	20	Director of Gaelic Education
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.	**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	Nov 2019	Oct 2021	4	4	16	16	→	5	3	15	Director of Gaelic Education

Very High	Risk Score **20-25**	Unacceptable level of risk exposure that requires immediate mitigating action and monthly monitoring	
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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

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STRATEGIC RISK REGISTER

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							Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	
				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 ambitions.											

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	Oct 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.	**Take the Opportunity** Continue communication with MSPs who are involved with and supportive of Gaelic to support national developments.	Nov 2019	Oct 2021	4	3	12	12	→	4	4	16	Ceannard
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	Oct 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	**Treat:** ~~Submit and~~ Continue to make business case to Scottish Government **Treat:**	Nov 2019	Oct 2021	4	4	16	16	→	5	4	20	Ceannard

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							Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	
			corporate services and review finance needs	Attention given in the workforce plan to ensure that enough staff resource is in place to successfully deliver ~~Corporate and Finance~~ GLPs and policy functions in the short and long term.											
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	Oct 2021	4	2	8	8	→	5	5	25	Ceannard

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Last updated: 04.10.2021

For	Audit & Assurance Committee
Date of Meeting	17/11/2021
Location:	Online
Item on Agenda	8.1

Title	Committee Work Plan
Request	For Approval
Spokesperson	Nicola Pearson, Head of Finance and Corporate Affairs

Governance route for the report	**Date**	**Type of Treatment**
-	-	-

Appendices	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. The paper is in English as it is presented by the Head of Finance and Corporate Affairs.
2.0	**Background**
2.1	The workplan was last reviewed by the Committee in September 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 no changes proposed within either the standing items or annual cyclical items sections.
4.0	**Recommendation**

4.1	The Committee is requested to:
	    - 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			

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; Noting of Minute of Previous Meeting; Action Log; Risk Management; Workplan Review; Status of Audit Recommendations	Cùisean Tòiseachaidh / Fàilte; Nochdadh Compàirteachas; Geàrr-chunntas na Coinneimh mu Dheireadh; Clàr Ghnìomhan; Rianachd Mhi-chìnntean; 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	Stiùrieadh 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		-				-		-			√	
	Risk Management Strategy	Ro-innleachd Rianachd Mhì-chinntean		√				-		-			-	
Puingean Eile Ad Hoc Items	Data Loss / Fraud & Theft Reporting	Aithrisean air Dàta a Thèid a Chall / Foill is Mèirle												
	Internal Audit tender									√			√	