

BÒRD NA GÀIDHLIG

**Geàrr-chunntas na coinneimh:
Comataidh Sgrùdaidh is Dearbhachd
Diciadain 17/11/2021 09.30 – 11.50**

**Minutes of the meeting:
Audit and Assurance Committee
Wednesday 17/11/2021 09.30 – 11.50**

SEISEAN DÙINTE**Buill Bùird an Làthair:**

Stewart MacLeòid (Cathraiche) [StML]
Allan Campbell [AC]
Jennifer Gilmour [JG]

An làthair:

Shona NicIlinnein, Ceannard/Oifigear Cunntachail [SNI]

Nicola Pearson, Ceann an Ionmhais is Chùisean Chorpóra [NP]
Conor Healy, Deloitte LLP [CH]
Scott McCready Wylie Bisset [SMC]
Orla NicDhòmhnaill, A' clàradh a' gheàrr-chunntais [OND]
Mòrag Anna NicLeòid, A' clàradh a' gheàrr-chunntais [MAN]

Leisgeulan

Stuart Pescodd, Riaghaltas na h-Alba

CLOSED SESSION**Board Members Present:**

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

In Attendance:

Shona MacLennan, Ceannard/Accountable Officer [SML]
Nicola Pearson, Head of Finance and Corporate Affairs [NP]
Conor Healy, Deloitte LLP [CH]
Scott McCready Wylie Bisset [SMC]
Orla MacDonald, Recording the Minutes [OMD]
Morag Ann MacLeod, Recording the Minutes [MAM]

Apologies

Stuart Pescodd, Scottish Government

1.0 CÙISEAN TÒISEACHAIDH**1.1 Fàilte**

Chuir an Cathraiche fàilte air a h-uile duine chun na coinneimh.

Chaidh innse dhan a h-uile duine nach biodh coinneamh ann leis an Luchd-sgrùdaidh às dèidh na coinneimh seo oir bha aig cuid de na buill gus a' choinneamh fhàgail aig deireadh an t-seisean fhosgailte.

1.2 A' Nochdadh Chom-pàirtean

AC– An Comunn Gàidhealach 4.1 IS PT2
JG – Riaghaltas na h-Alba
SMC - Tagradh airson In-sgrùdadh
CH - Tagradh airson In-sgrùdadh

1.3 Geàrr-chunntas na coinneimh mu dheireadh – ri toirt fa-near

Chaidh geàrr-chunntas na coinneimh a chumadh air 12/11/2020 a **THOIRT FA-NEAR**.

1.4 Clàr-ghnìomhan bhon Chomataidh Sgrùdadh agus Dearbhachd –

Cha robh gin ri thoirt fa-near.

1.5 GISBE

Cha robh gin ann.

OPENING ITEMS**Welcome**

The Chair welcomed everyone to the meeting.

All were informed that the post-meeting with the Auditors would not be held today as due to other commitments some members would be leaving the meeting at the end of the open session

Declaration of Interests

AC– An Comunn Gàidhealach 4.1 & PT2
JG – Scottish Government
SMC – Internal Audit Tender
CH - Internal Audit Tender

Minutes of last meeting – for noting

The Minutes of the Meeting held on 08/09/2021 were **NOTED**

Actions Log from Audit and Assurance Committee –

There were none to note

AOCB

There were none

2.0 SGRÙDADH BHON TAOBH A-MUIGH	EXTERNAL AUDIT
2.1 Aithisg Earrann 22 - Ùrachadh Labhairteach	Section 22 Report-Verbal Update
<p>Tha dùil ris an Aithisg Earrann 22 air 22/12/2021.</p>	<p>Section 22 report due 22/12/2021.</p>
<p>Thuir CH gun deach an Dreachd Aithisg a thoirt dhaibh bho chionn 1.5 seachdainean agus gun deach a thoirt do SNI, NP agus Riaghaltas na h-Alba na bu thràithe san t-seachdain airson beachdan a thoirt dhaibh air cho ceart 's a tha am fiosrachadh. Dh'aithris SNI gun robh coinneamh aige leis a' Mhanaidsear Sgrùdaidh aig Sgrùdadh Alba air 19/11/2021, mus deach an aithisg a chrìochnachadh an t-seachdain às dèidh sin. Thuir CH gun robhar an dùil gun rachadh an aithisg a chur air beulaibh Pàrlamaid na h-Alba air 09/12/21 agus gun robh e coltach gun rachadh beachdachadh air le Comataidh Sgrùdadh Poblach Pàrlamaid na h-Alba tràth ann an 2022.</p>	<p>CH stated that the Draft Report was shared 1.5 weeks ago with them and earlier in the week with SML, NP and Scottish Government for commenting on factual accuracy. SML reported that she had a meeting with the Audit Scotland (AS), Audit Manager on 19/11/2021, prior to the finalisation of the report the following week. CH reported that it was intended that the report would be laid with the Scottish Parliament on 09/12/2021, with it likely to be discussed by the Public Audit Committee (PAC) of Scottish Parliament early in 2022.</p>
<p>Thuir CH gun robh i ri moladh mar Aithisg Earrann 22 gu math fàbharach, le Sgrùdadh Alba a' toirt fa-near gun robh na leasachaidhean a rinneadh san 2.5 bliadhna mu dheireadh rim moladh, agus rim faicinn mar dheagh thoradh, agus gun tèid seo a ràdh ri Comataidh Sgrùdaidh Poblach na Pàrlamaid. Chuir CH ris a' cho-theacsa, ag ràdh gu bheil an t-Àrd-neach-sgrùdaidh a' beachdachadh air dàimhean eadar Riaghaltas na h-Alba agus buidhnean poblach san fharsaingeachd, agus an gabh na dùbhlain sin a rèiteachadh. Chaidh beachd iarraidh bhon Chomataidh air an dàimh leis an Roinn Sponsaireachd. Bhruidhneadh CH air seo le SNI ron choinneimh PAC.</p>	<p>CH reported that it was commended as a very positive Section 22 report, with Audit Scotland noting that in 2.5 years improvements were to be commended and to be seen as a positive outcome, and will be presented to PAC as that. CH added the context that the Auditor General is considering wider SG/public body relationships and whether these challenges can be resolved. A view was requested from the Committee on the relationship with Sponsor Division. CH would discuss this with SML prior to the PAC meeting.</p>
<p>Chaidh draghan a dheasbad a thaobh càineadh a dh'fhaodadh tighinn bho na meadhanan agus gur dòchas nach eil na PCC, mar eisimpleir, a rèir na teachdaireachd fìor adhartach bho Pat Kenny gu bheil BnG mar eisimpleir de dheagh chleachdadh.</p>	<p>Concerns were discussed regarding the negative angle that the media may follow and that the way that the KPIs, for example, do not reflect the very positive message from Pat Kenny that BnG is an example of best practice.</p>
<p><u>Gnìomh:</u> SNI gus am fios as ùire a thoirt do CH às dèidh na coinneimh air 20.11.2021.</p>	<p><u>Action:</u> SML to update CH after the meeting on 20.11.2021.</p>
<p>Thug JG taing do CH agus do SNI airson an fhiosrachaidh.</p>	<p>JG thanked CH and SML for the update.</p>
<p>Bidh CH a' coinneachadh ris an Àrd-neach-sgrùdaidh gus beachdachadh air an aithisg agus air cunntasan a chaidh a thoirt seachad, gus ceistean a fhreagairt. Dh'fhaodte gun iarr PAC air a' Chathraiche agus air a' Cheannard a bhith an làthair no gus barrachd fiosrachaidh thoirt seachad.</p>	<p>CH shall be meeting with the Auditor General to discuss the report and accounts presented and to answer questions. PAC may ask for the Chair and Ceannard to attend or to provide further information.</p>
<p>Chaidh fàilte a chur air an fhòcas a th' aig CH agus SNI air a bhith a' libhrigeadh na deagh naidheachd seo, le taing do Deloitte, SNI agus an sgioba air fad. Tha seo na h-aithisg fhàbharach agus tha e a' cur cuideam air na leasachaidhean susbainteach sa bhuidhinn.</p>	<p>It was welcomed that CH and SML are focused on delivering this positive story with thanks to Deloitte's, SML and the whole team. This is a positive report and highlights the significant improvements in the organisation.</p>

Tha an uiread de leasachadh a rinneadh le BnG ann an ùine cho goirid, agus air an deach aithris le Sgrùdadh Alba, ri mholadh. Dh'aontaich an Cathraiche ri seo agus thuirt e gun robh e cudromach a bhith ag ullachadh airson ùidh bho na meadhanan.

The level of improvement by BnG noted by Audit Scotland in such a short space of time is to be commended. The Chair agreed and stressed that it was important to prepare for media attention.

Thug an Cathraiche taing do CH agus a sgioba airson an cuid obrach agus proifeiseantachd. B' e seo a' choinneamh mu dheireadh aig CH agus mhìnich e cho toilichte 's a bha e a bhith a' fàgail le BnG a-nis ann an deagh shuidheachadh.

The Chair thanked CH and his team for their work and professionalism. This was CH's last meeting and he expressed his pleasure at leaving with BnG now being in a good place.

Dh'fhàg JG a' choinneamh aig 9.58.

JG left meeting at 9.58

Mar fhreagairt air a' cheist a thaobh cumhachan na dàimh eadar BnG agus an Roinn Sponsaraidh, thug SNL fiosrachadh seachad mun Aonta Frèam-obrach ùraichte agus mu bhuileachadh structaran nan coinneamhan mar a tha air a mhìneachadh ann. Dhaingnich i gum bi an Cathraiche a' coinneachadh ris a' Mhinistear agus àrd-riochdairean aig Roinn Sponsaraidh agus a' toirt fiosrachadh dhan Bhòrd mu thoradh nan coinneamhan sin; agus gum bi an Sgioba-stiùiridh a' coinneachadh leis an Sgioba Sponsaraidh gach ràithe agus gu bheil geàrr-chunntasan ann airson nan coinneamhan sin. Thuirt CH gun robh seo iomchaidh airson dàimh chudromach. Dh'aithris SML cuideachd gun robh i air pàirt a ghabhail ann an lèirmheas Riaghaltas na h-Alba, an dà chuid leatha fhèin agus mar bhall de dh'Fhòram Àrd-oifigearan nan NDPB.

In response to the question as to the terms of the relationship between BnG with Sponsor Division, SML provided information on the updated Framework Agreement and the implementation of the meeting structures as set out in it. She confirmed that the Cathraiche meets the Minister and senior representatives of Sponsor Division and briefs the Board on the outcomes of those meeting; and that the Leadership Team meets quarterly with the Sponsor Team and that these meetings are minuted. CH noted these as appropriate to a relationship of consequence. SML also reported that she had participated in the SG review of sponsor relationships, both individually and as member of the NDPB Chief Executives' Forum.

Co-dhùnadh:

Thug na Buill **FA-NEAR** don fhiosrachadh anns an aithris labhairteach.

Decision:

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

Thill JG chun na coinneimh airson an t-Seisein Fhosgailte.

JG returned to the meeting for the Open Session

SEISEAN FOSGAILTE	OPEN SESSION
<p>3.0 Buill Bùird an Làthair: Stewart MacLeòid (Cathraiche) [StML] Allan Campbell [AC] Jennifer Gilmour [JG]</p> <p>An làthair: Shona NicIlinnein, Ceannard/Oifigear Cunntachail (SNI)</p> <p>Nicola Pearson, Ceann an Ionmhais is Chùisean Chorporra [NP] Scott McCready, Wylie Bisset [SMC] Connor Healy. Deloitte [CH] Orla NicDhòmhnaill, A' clàradh' clàradh a' gheàrr-chunntais [OND] Mòrag Anna NicLeòid, A' clàradh' gheàrr-chunntais [MAN]</p> <p>Leisgeulan Stuart Pescodd (SP), Riaghaltas na h- Alba</p> <p>Fàilte Chuir an Cathraiche fàilte air a h-uile duine chun na coinneimh, a' gabhail a-steach luchd-sgrùdaidh air an taobh a-staigh agus an taobh a-muigh. Thuir e gum biodh a' choinneamh sa Bheurla a chionn 's gu bheil cuid de na h-aithrisean aig buidhnean air an taobh a-muigh.</p> <p>A' Nochdadh Chom-pàirtean AC– An Comunn Gàidhealach 4.1 IS PT2 JG – Riaghaltas na h-Alba SMC - Tagradh airson In-sgrùdadh CH - Tagradh airson In-sgrùdadh</p>	<p>Board Members Present: Stewart MacLeod (Chair) [StML] Allan Campbell [AC] Jennifer Gilmour [JG]</p> <p>In Attendance: Shona MacLennan, Ceannard/Accountable Officer [SML] Nicola Pearson, Head of Finance and Corporate Affairs[NP] Scott McCready, Wylie Bisset [SMC] Connor Healy. Deloitte [CH] Orla MacDonald, Recording Minutes [OMD] Morag Ann MacLeod, Recording Minute [MAM]</p> <p>Apologies Stuart Pescodd (SP) Scottish Government</p> <p>Welcome The Chair welcomed everyone to the meeting including the internal and external auditors. He noted that the meeting would be held in English as some reports are from external organisations.</p> <p>Declaration of Interests AC– An Comunn Gàidhealach 4.1 & PT2 JG – Scottish Government SMC – Internal Audit Tender CH - Internal Audit Tender</p>
<p>4.0 AITHISGEAN IN-SGRÙDAIDH</p> <p>4.1 Aithisgean sgrùdaidh</p> <p>PT 1 Smachdan Ionmhais Thug SMC geàrr-chunntas seachad, ag aithris gur e aithisg fhàbharach mhath a bh' innte, le 7 raointean de dheagh chleachdadh air an comharrachadh agus gun mholadh sam bith. Thuir e gun robh seo gu sònraichte math ann an suidheachadh dùbhlach agus gun robh an luchd-obrach uile airidh air moladh, gu sònraichte an comas ri buidhnean eile. Dh'aithris SNI gun robh i a' faireachdainn air a misneachadh leis an aithisg agus mar a bha e comasach dhi an siostam a chumail aig àrd-ìre.</p> <p>PT2 - Tabhartasan do Bhuidhnean Gàidhlig Thug SMC geàrr-chunntas seachad air an aithisg, a tha mu raon a thèid a sgrùdadh gach bliadhna. Fhuair e rangachadh làidir, le 4 raointean de dheagh chleachdadh, agus gun mholadh leasachadh sam bith.</p> <p>Dhaingnich e gun rachadh aithisg luach an airgid air na h-</p>	<p>INTERNAL AUDIT REPORTS</p> <p>Audit Reports</p> <p>PT1 Financial Controls SMC gave an overview reporting that it was a good, and positive report, achieving a strong grading with 7 areas of good practice and no recommendations. He noted that this was particularly under challenging circumstances and this was commendable from all staff, and when benchmarked against other organisations. SML reported that she felt assured by the report and being able to maintain the system at a high level.</p> <p>PT2 Grants to Gaelic Organisations SMC gave an overview of the report which is on an area audited annually. The report achieved a strong grading, with 4 areas of good practice and no recommendations for improvement.</p> <p>He confirmed that the value for money report on the</p>

aontaidhean maoinachaidh 3-bliadhna anns an ath bhliadhna ionmhais.

3-year funding agreements would be carried out in the next financial year.

PT3 Stiùireadh Fiosrachaidh is Tèarainteachd

Thug SMC geàrr-chunntas seachad air an aithisg. Chaidh aithris gun robh an luchd-obrach air obair mhòr a dhèanamh air an raon seo agus gun deach adhartas mòr a dhèanamh, a' ciallachadh gu bheil aithris làidir ann, agus gun d' fhuair seo rangachadh làidir le 12 puingeann de dheagh chleachdadh air an comharrachadh agus gun mholaidhean leasachadh ann.

PT3 Information & Security Management

SMC gave an overview of the report. It was reported that this area had been the subject of significant staff investment and major progress had been made, leading to a very robust reporting, achieving a strong grading, with 12 good practice points and no recommendations for improvement.

Chaidh ceist a thogail a thaobh nam poileasaidhean a tha a' toirt iomradh air luchd-obrach agus an robh iad seo a' gabhail a-steach buill a' Bhùird-stiùiridh. Fhreagair SNI gum biodh i a' soilleireachadh agus a' dearbhadh gu bheil na poileasaidhean sin a' buntainn ris a h-uile duine aig a bheil cothrom air stuthan. Is iad na pàrtaidhean a tha an sàs anns a' phròiseas seo, a' gabhail a-steach buidhnean air an taobh a-muigh Oifigear Poileasaidh Dion Dàta, solaraichean seirbheis ICT agus an Comhairliche HR gus am bi farsaingeachd a' phoileasaidh soilleir.

A question was raised in regard to the policies referring to staff and whether this includes Board members in its scope. SML replied that she would clarify and confirm that these policies apply to all who have access to material. Parties involved in their process including external organisations are Data Protection Policy Officer, ICT service providers and the HR Consultant so that policy scope is clear.

Gnìomh:

Thèid sgòp a' phoileasaidh a dhaingneachadh leis an Oifigear Dion Dàta agus thèid aithris air seo dhan Chomataidh.

Action:

Policy scope to be confirmed with Data Protection Officer and reported to the Committee.

PT4 Rianachd Coileanaidh an Luchd-obrach

Thug SMC geàrr-chunntas seachad air an aithisg. Fhuair e rangachadh làidir, le 8 raointean air an comharrachadh mar dheagh chleachdadh, agus bha aon mholadh airson leasachadh aig ìre ìosal.

PT4 Employee Performance Management

SMC gave an overview of the report. It achieved a strong grading, had 8 areas on good practice and one low level recommendation for improvement.

Thug SNI fios dhan Chomataidh mu phròiseasan, a' gabhail a-steach gum bithear a' taghadh poileasaidh eadar-dhealaichte gach cola-deug airson deasbad gus tuigse a mheudachadh, gu bheil coinneamhan POP (Plana Obrach Pearsanta) air an cumail gach 6 seachdainean, gu bheil 5-6 prìomh amasan air an aontachadh leis an luchd-obrach gus dèanamh cinnteach gu bheil cunbhalachd obrach agus fòcas ann. Thèid na coinneamhan seo a chlàradh is sgrùdadh air bathair-bog HR, thèid tricead nan coinneamhan aithris don sgioba-stiùiridh. Tha a bhith a' stiùireadh uallaichean obrach iomchaidh na phàirt ro-chudromach den phròiseas seo. Tha Plana Leasachaidh Pearsanta (PDP) a mhaireas sia mìosan cuideachd na phàirt den t-siostam, a' dèanamh cinnteach gun gabh trèanadh is leasachadh a thoirt seachad airson gach dreuchd.

SML informed the Committee about processes including that at fortnightly all-staff session a different policy is selected for discussion to increase understanding, POP (Plana Obrach Pearsanta) meetings are held 6 weekly, 5-6 key objectives are agreed with staff to ensure consistency of application and focus. These meetings are recorded on HR software, monitored and frequency of meetings reported to the leadership team. The management of appropriate workloads is an essential part of this process. A six-monthly PDP (Personal Development Plan) is also part of the system enabling training and development to be delivered for each role.

Chaidh faighneachd carson nach deach seo a chur ris an aithisg. Tha SMC gus faighinn a-mach mu dheidhinn seo agus thèid an aithisg ùrachadh às dèidh làimh.

It was raised as to why this had not been included in the report. SMC is to check on this and will update the report accordingly.

Gnìomh:

Action:

SMC gus an aithisg seo ùrachadh le fiosrachadh mu phròiseas nan Planaichean Leasachaidh Pearsanta.

SMC to update this report with information on the Personal Development Plan process.

Dh'aithris SMC gun deach am fiosrachadh uile a chaidh iarraidh airson nan Aithisgean a thoirt seachad nuair a bha e a dhìth, gun dàil shusbainteach sam bith.

SMC informed the Committee that all the information requested for the Reports was provided as needed, without delay or no significant delays.

Co-dhùnadh:

DH'AONTAICH na Buill ris an aithisg leis an tuigse gun rachadh fiosrachadh a bharrachd mu choileanadh an luchd-obrach a chur ann am PT4.

Decision:

Members **APPROVED** the reports, subject to the addition of employee performance information to PT4.

Dh'fhàg SMC agus CH a' choinneamh aig 11.03

SMC and CH left the meeting at 11.03

5.0 TAGRADH AIRSON IN-SGRÙDADH

INTERNAL AUDIT TENDER

5.1 Tagradh airson Seirbheisean In-sgrùdaidh

Tender for Internal Audit Services

Thug NP geàrr-chunntas seachad agus thug i am pàipear seachad airson aonta.

NP gave an overview and presented the paper for approval.

Mhìnich am pàipear am pròiseas tagraidh airson a bhith a' faighinn seirbheis in-sgrùdaidh.

The paper explained the tender process for procurement of an internal audit service.

Thig an t-seirbheis in-sgrùdaidh làithreach gu crìch air 31 Màrt 2022. Dhaingnich i nach robh clàs sinidh anns an tairgse airson a' chùmhnaidh làithreach a chaidh aontachadh ann an 2019.

The current internal audit service ends on 31 March 2022. She confirmed that when the tender for the current contract was issued in 2019, no extension clause was included.

Chan eil na seirbheisean a tha a dhìth, mar a tha air am mìneachadh san tairgse, air atharrachadh bhon tairgse mu dheireadh le suas ri 30 latha gach bliadhna a' gabhail a-steach 4 latha airson rianachd agus frithealadh choinneamhan.

The services required, as laid out in the tender, have not changed since the previous tender with up to 30 days each year including 4 days for administration and attendance at meetings.

Chaidh clàs sinidh a chur ann, a tha a' ceadachadh dà shineadh de 12-mìos, le taic bhon dhà phàrtaidh, a tha a' fàgail gum faodadh an cùmhnant mairsinn fad 5 bliadhna.

An extension clause allowing, by mutual consent, two 12-month extensions bringing the potential full term of the contract to 5 years has been included.

Ma thèid aontachadh leis a' Chomataidh, thèid an tairgse fhoillseachadh air Public Contracts Scotland. Bhiodh freagairt sam bith a gheibhear an uair sin, air am measadh a thaobh nan slatan-tomhais foillsichte agus air an rangachadh a rèir seo. Bhiodh pannal a' beachdachadh air seo air a bheil riochdaire bhon Chomataidh, an Ceannard agus Ceann an Ionmhais is Chùisean Corporra, le sùil ri moladh a chur chun ath choinneamh den Chomataidh sa Ghearran.

If approved by this Committee, the tender will be published on Public Contracts Scotland. Any responses received would then be considered against our published criteria and ranked appropriately. These considerations would be by a panel comprising a representative of the Committee, the Ceannard and Head of Finance and Corporate Affairs, with a view to making a recommendation to the next Committee meeting in February.

Chaidh ceist a thogail mun chosgais airson sineadh agus chaidh a dhaingneachadh gum biodh seo fhathast tron aon raon chosgaisean.

A question was raised as to cost for extension and it was confirmed that this will remain under the same pricing guides.

Chaidh ceist a thogail a thaobh roghainn an Oifigeir Chunntachail a bhith a' gabhail ri, agus a' buileachadh, co-

A question was raised with regard to the Accountable Officer's option to accept and

dhùnaidhean agus molaidhean in-sgrùdaidh mar a tha iad anns na sgrìobhainnean tairgse. Chaidh a dhearbhadh gu bheil roghainn aig an Oifigear Cunntasachd gun a bhith a' gabhail ris ach dh'fheumadh seo a bhith airson adhbhar iomchaidh, m.e. far an do mhol an Luchd- in-sgrùdaidh moladh far am biodh a' chosgais na bu mhotha na na buannachdan bho bhuileachadh.

Chaidh saor-thoileach iarraidh bhon chomataidh airson a bhith na bhall pannail airson a bhith a' measadh thairgsean. Thuirt AC gun robh e deònach seo a dhèanamh.

Co-dhùnadh:

DH'AONTAICH Buill ris an tairgse airson seirbheisean In-sgrùdaidh agus gum biodh AC na bhall pannail airson a bhith a' measadh nan tairgsean.

Thill SMC agus CH dhan choinneimh aig 11:14

implement internal audit findings and recommendations as included in the tender documents. It was confirmed that the Accountable Officer has the option to not accept but this would have to be for an appropriate reason, e.g. where the Internal Auditors proposed a recommendation where the cost would outweigh the benefits of implementation.

A volunteer was requested from the Committee to be a panel member for the assessment of tenders. AC confirmed he was willing to do this.

Decision:

Members **AGREED** the tender for internal audit services and that AC would be the panel member for assessment of tenders.

SMC and CH re-join the meeting at 11.14

6.0 POILEASIDHEAN CUNNTASACHD

6.1 Lìos IFRS 16

Thug NP am fios as ùire seachad a thaobh Inbhean Eadar-nàiseanta air Aithriseadh Ionmhasail (IFRS) 16 air Lìosan.

Fon inbhe feumaidh gabhaltaich so-mhaoin agus fèicheanasan aithneachadh airson a h-uile lìos mura h-eil teirm an lìosa 12 mhìos no nas lugha, no ma tha luach ìosal aig an t-so-mhaoin bhunasaich.

Tha Meòrachan Teirmean Tuigse (MOTU) aig BnG le Nature Scot airson a bhith a' cleachdadh oifisean ann an Taigh a' Ghlinne Mhòir ann an Inbhir Nis, agus tha e an dà chuid buntainneach a thaobh luach agus faid an aonta agus mar sin tha e taobh a-staigh sgòp IFRS 16.

Mar sin feumaidh BnG a bhith deiseil seo fhoillseachadh na cunntasan bho 1 Giblean 2022 agus mar sin, thèid comhairle a shireadh bho Deloitte air mar a dh'obraichear a-mach so-mhaoin còir cleachdaidh agus fèicheanasan lìosa co-cheangailte.

Chaidh a thoirt fa-near gu bheil an inbhe seo gu bhith an gnìomh bho 1 Giblean 2022 agus mar sin, nach toir i buaidh air an aithisg bhliadhnail gus cunntasan airson na bliadhna a thig gu crìch air 31 Màrt 2022.

Thuirt CH gu bheil NHS TAG an-dràsta a' coimhead air buaidh IFRS 16 bho shealladh buidseit agus tha grunn bhuidhnean poblach eile air gabhail riutha gu tràth, a bheir seachad eisimpleir den fhoillseachadh ris am biodh dùil.

ACCOUNTING POLICIES

IFRS 16 Lease

NP provided an update on the upcoming adoption of International Financial Reporting Standards (IFRS)16 on Leases.

The standard requires lessees to recognise assets and liabilities for all leases unless the lease term is 12 months or less, or the underlying asset has a low value.

BnG has a Memorandum of Terms of Understanding (MOTU) in place with Nature Scot for the use of office space at Great Glen House in Inverness, and it is both material in terms of value and term of agreement and so falls within the scope of IFRS 16.

BnG must therefore be prepared to disclose this in the accounts from the 1st April 2022 and to that end will seek assurance from Deloitte on the basis of calculation of the right of use asset and corresponding lease liability.

It was noted that this standard has an effective date of 1st April 2022 and as such will not have an impact on our annual report and accounts for the year ending 31 March 2022.

CH reported that NHS TAG are currently looking at the impact of IFRS 16 from a budgeting perspective and a number of other public bodies have been early adopters which will provide an example of expected

Thuir SNI gun robh na NDBPan anns an aon seòrsa suidheachaidh a thaobh MOTUan le NatureScot. Chaidh a ràdh nach eil e coltach gum bi buaidh aig seo air ionmhas agus chaidh seo a dhaingneachadh le CH.

Co-dhùnadh:

Thug buill **FA-NEAR** don fhiosrachaidh.

disclosure required. SML commented that other NDPBs are in a similar situation with regard to MOTUs with NatureScot. It was raised that an impact is unlikely on finance and this was confirmed by CH.

Decision:

Members **NOTED** the information.

7.0 RIANACHD MHÌ-CHINNTEAN

7.1 Rianachd Mhì-chinntean

Thug NP am pàipear air Rianachd Mhì-chinntean airson aonta. Dh'aithris i gun deach clàr nam mì-chinntean ath-sgrùdadh san Dàmhair leis an Sgioba-stiùiridh agus nach robhar a' moladh atharrachadh sam bith ris a' Chlàr- Mhì-chinntean Ro-innleachdail ach a-mhàin beagan atharrachaidhean ris na Gniomhan.

Chaidh a thogail gum faodadh buidhnean eile a-nis a bhith a' sireadh maoinachadh GLAIF leis an àrdachadh ann am buidhnean le Planaichean Gàidhlig, agus mar thoradh air an sin bheireadh seo buaidh air maoinachadh a thaobh puingeann 1.2 agus 1.3 air a' Chlàr Mhì-chinntean.

Co-dhùnadh:

DH'AONTAICH na buill ris a' phàipear.

Dh'fhàg an Cathraiche [StML] a' choinneamh aig 11:34 mar thoradh air trioblaidean teicnigeach. Ghabh JG a' Chathair

RISK MANAGEMENT

Risk Management

NP presented the Risk management paper for approval. She reported that this risk register was reviewed in October by the Leadership Team and other than a few updates to the Actions narrative, no changes to the strategic risk register were proposed.

It was raised that there could now be other organisations seeking GLAIF funding with the increase in bodies with Gaelic Language Plans, and as a consequence this would have a bearing on funding in relation to points 1.2 and 1.3 on the Risk Register.

Decision:

Members **AGREED** the paper.

The Chair [StML] left the meeting at 11.34 due to technical difficulties. JG took the Chair

8.0 RIAGHALADH

8.1 Plana Obrach na Comataidh Sgrùdaidh is Dearbhachd 21/22

Cha deach atharrachadh a mholadh bhon choinneimh comataidh mu dheireadh agus tha na nithean rin deasbad aig an ath choinneimh anns a' cholbh airson a' Ghearrain 2022.

Chaidh a thogail gu robh loidhne bàn (i.e. gun chromag) airson an aithisg in-Sgrùdaidh Buidhnean Taobh a-muigh (MFO) - Riaghladh Coileanaidh. Dh'aithris oifigearan gun tèid an aithisg seo a thoirt dhan Chomataidh ann an 2022/23 agus mar phàirt de phrògram obrach 21/22.

Chaidh faighneachd cuideachd ciamar a bheireadh an obair làithreach air a' chlàr mhì-chinnteach ro-innleachdail buaidh air an In-sgrùdadh air riaghladh cunnairt mhì-chinntean agus chaidh aithris gun tèid an dreachd a cho-roinn le Wylie Bissett gus cuideachadh le leasachadh stiùireadh mhì-chinntean.

Thill an Cathraiche [StML] chun na coinneimh aig 11.34.

GOVERNANCE

Audit & Assurance Committee Workplan 21/22

There have been no changes proposed since the last committee meeting and the items to be covered at the next meeting are in the column for February 2022.

It was raised that there was a blank line (i.e. no tick) for the Internal Audit report on External Organisations (MFOs) - Performance Management. Officers reported that this report will be presented to the Committee in 2022/23 and is part of the 21/22 work programme.

It was also queried how the current work on the strategic risk register would impact on the Internal Audit on risk management and it was reported the draft will be shared with Wylie Bissett to help inform the development of risk management.

The Chair [StML] rejoined the meeting at 11.40.

Co-dhùnadh:

DH'AONTAICH na buill am plana obrach.

Decision:

Members **AGREED** the workplan.

9.0 GISBE

Thug an Cathraiche taing do CH airson a chuid obrach agus chaidh gach soirbheas a ghuidhe dha san obair ùir aige. Thug e taing dhan luchd-obrach airson an taic tron choinneimh agus airson a bhith a' toirt seachad nan sgrìobhainnean ro làimh.

Ceann-latha na h-ath choinneimh:

09/02/2022 09.30 - 12.30

Dhùin a' choinneamh aig 11.48.

AOCB

The Chair thanked CH for his contributions and wished him well in his new role. He thanked the staff for their support during the meeting and providing the paperwork in advance.

Date for the next meeting:

09/02/2022 09.30 - 12.30

The meeting ended at 11.48

Cha robh coinneamh dhùinte ann leis an luchd-sgrùdaidh às dèidh na coinneimh.

There was no closed meeting with auditors post-meeting.

Ceann-là na coinneimh	17/11/2021
Dearbhte le Sgioba Stiùiridh	29/11/2021
Air adhart gu Cathraiche na Comataidh airson dearbhadh/atharrachadh	29/11/2021
Dearbhte le Cathraiche na Comataidh	30/11/2021
Air falbh airson dearbhadh/eadar theangachadh	30/11/2021
Dreachd dà-chananach gu Buill CSD airson dearbhadh	02/12/2021
Dearbhte le Buill an CPG – AC air ais air 06/12/21	12/12/2021
Dearbhadh air atharraichean a bharrachd le ET	x
Dearbhadh air co-ionannachd eadar a' Ghàidhlig is a' Bheurla san dreach dheireannach	30/11/2021