

# BÒRD NA GÀIDHLIG

Coinneamh den Chomataidh Sgrùdaidh is Meeting of the Audit and Assurance  
Dearbhachd Committee  
Air loidhne – MS Teams Online – MS Teams

Diciadain 09/02/2022 09:30 – 12:05 Wednesday 09/02/2022 09:30 – 12:05

## CLÀR-GNOTHAICH

## AGENDA

<b>SEISEAN DÙINTE</b>	<b>CLOSED SESSION</b>	<b>09:30</b>
<b>SEISEAN FOGAILTE</b>	<b>OPEN SESSION</b>	<b>10:30</b>
<b>4.0 Fàilte is Leisgeulan</b> <b>A' Nochdadh Chom-pàirtean</b>	<b>Welcome &amp; Apologies</b> <b>Declaration of Interests</b>	
<b>5.0 AITHISGAN IN-SGRÙDAIDH</b>	<b>INTERNAL AUDIT REPORTS</b>	
<b>5.1 RI AONTACHADH</b>	<b>FOR DECISION</b>	
Aithisgean Sgrùdaidh	Audit Reports	d. 56
PT1 – Riaghladh Ionmhais	PT1 – Financial Governance	d. 58
PT2 – Buaidh Poileasaidh an Riaghaltas	PT2 – Impact of Government Policy	d. 70
PT3 – Rianachd Mhì-chinntean	PT3 – Risk Management	d. 82
<i>Scott McCready, Wylie Bisset</i>	<i>Scott McCready, Wylie Bisset</i>	
<b>5.2 RI AONTACHADH</b>	<b>FOR DECISION</b>	
Inbhe Molaidhean Sgrùdaidh	Status of Audit Recommendations	d. 96
PT1 – Molaidhean Sgrùdaidh	PT1 – Audit Recommendations	d. 98
<i>Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra</i>	<i>Nicola Pearson, Head of Finance &amp; Corporate Affairs</i>	
<b>Fois</b>	<b>Break</b>	
<b>6.0 RIAGHLADH</b>	<b>GOVERNANCE</b>	
<b>6.1 RI AONTACHADH</b>	<b>FOR DECISION</b>	
Bun-riaghailtean	Terms of Reference	d. 100
PT1 – Bun-riaghailtean	PT1 – Terms of Reference	d. 102
<i>Shona NicIllinnein, Ceannard</i>	<i>Shona MacLennan, Ceannard</i>	
<b>7.0 RIANACHD MHÌ-CHINNTEAN</b>	<b>RISK MANAGEMENT</b>	
<b>7.1 RI AONTACHADH</b>	<b>FOR DECISION</b>	
Rianachd Mhì-chinntean	Risk Management	d. 107
PT1 – Clàr Mhì-chinntean Ro-innleachdail	PT1 – Strategic Risk Register	d. 109
<i>Nicola Pearson, Ceann an Ionmhais is Chùisean Corporra</i>	<i>Nicola Pearson, Head of Finance &amp; Corporate Affairs</i>	
<b>8.0 RIAGHLADH</b>	<b>OTHER REPORTS</b>	
<b>8.1 RI AONTACHADH</b>	<b>FOR DECISION</b>	
Aithisg is Cunntasan Bliadhnail 21/22	Annual Accounts and Annual Report Workplan	d. 114
PT1 – Plana Obrach 21/22	21/22	
<i>Nicola Pearson, Ceann an Ionmhais is Chùisean Corporra</i>	PT1 – Workplan 21/22	d. 116
	<i>Nicola Pearson, Head of Finance &amp; Corporate Affairs</i>	

## 8.2 RI AONTACHADH

Plana Obrach na Comataidh Sgrùdaidh is Dearbhachd 22/23  
PT1 – Plana Obrach 22/23  
*Nicola Pearson, Ceann an Ionmhais is Chùisean Corporra*

## FOR DECISION

Audit & Assurance Committee Workplan 22/23 d. 122  
PT1 – Workplan 22/23  
*Nicola Pearson, Head of Finance & Corporate Affairs* d. 124

## 9.0 GISBE

## AOCB

Ceann-latha na h-ath choinneimh:  
24/05/2022 09.30 - 12.30

Date for the next meeting:  
24/05/2022 09.30 - 12.30

**Coinneamh dhùinte le luchd-sgrùdaidh/in-sgrùdaidh ma bhios i a dhith.**

*Lèirmheas den choinneimh às dèidh làimh*

**Closed meeting with internal/external auditors if required.**

*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 còmhraidh a chumail air pàipearan 'Airson Fiosrachadh', bidh na pàipearan sin air an comharrachadh le rionnag \* air a chlàr-ghnothaich.
- Bidh cothrom aig Buill deasbad iarraidh air pàipearan 'Airson Fiosrachadh' air nach eil rionnag \* le bhith a' leigeil fios do Chathraiche a' Bhùird-stiùiridh 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](mailto: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 Board 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](mailto: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



<b>For</b>	Audit & Assurance Committee
<b>Date of Meeting</b>	09/02/2022
<b>Location:</b>	Online
<b>Item on Agenda</b>	5.1

<b>Title</b>		Internal Audit Reports																			
<b>Request</b>		For Decision																			
<b>Spokesperson</b>		Scott McCready, Internal Audit Manager Wylie & Bisset LLP																			
<b>Governance route for the report</b>		<b>Date</b>	<b>Type of Treatment</b>																		
Leadership Team		24.01.2022	For approval																		
<b>Appendices</b>		PT1 – Financial Governance PT2 – Impact of Government Policy PT3 – Risk Management																			
<b>1.0</b>	<b>Adhbhar/Reason</b>																				
<b>1.1</b>	The paper presents the internal audit reports produced by Wylie & Bisset following the work undertaken in December 2021.  The paper is in English due to the appendices being in English. They have been prepared by the Internal Auditors.																				
<b>2.0</b>	<b>Cùl-fhiosrachadh/Background</b>																				
<b>2.1</b>	This is the second set of reports relating to the Internal Audits undertaken in 2021-22 to come to the Audit and Assurance Committee.																				
<b>3.0</b>	<b>Prìomh Aithris/Fiosrachadh / Main points</b>																				
<b>3.1</b>	For each area of review, the Internal Auditors assign a level of assurance in accordance with the following classification: <table><tr><th>Assurance</th><th>Classification</th></tr><tr><td>Strong</td><td>Controls satisfactory, no major weaknesses found, no or only minor recommendations identified.</td></tr><tr><td>Substantial</td><td>Controls largely satisfactory although some weaknesses identified, recommendations for improvement made.</td></tr><tr><td>Weak</td><td>Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately.</td></tr><tr><td>No</td><td>No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately.</td></tr></table> <p>Where recommendations are made, a grading of High, Medium or Low priority is assigned, depending on the degree of risk assessed as outlined below:</p> <table><tr><th>Grading</th><th>Classification</th></tr><tr><td>High</td><td>Major weakness that we consider needs to be brought to the attention of the Audit &amp; Assurance Committee and addressed by senior management of the Organisation as a matter of urgency.</td></tr><tr><td>Medium</td><td>Significant issue or weakness which should be addressed by the Organisation as soon as possible.</td></tr><tr><td>Low</td><td>Minor issue or weakness reported where management may wish to consider our recommendation.</td></tr></table>			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.	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.
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	Below is a summary of recommendations made and areas of good practice noted by Wylie & Bisset in this second reporting cycle of 2021/22.																																				
	<table><tr><th>Report</th><th>Rating</th><th>Recommendations</th><th>Grading</th><th>Areas of good practice</th></tr><tr><td>Financial Governance</td><td>Strong</td><td>None</td><td>n/a</td><td>7</td></tr><tr><td>Impact of Government Policy</td><td>Strong</td><td>None</td><td>n/a</td><td>8</td></tr><tr><td>Risk Management</td><td>Strong</td><td>None</td><td>n/a</td><td>12</td></tr></table>	Report	Rating	Recommendations	Grading	Areas of good practice	Financial Governance	Strong	None	n/a	7	Impact of Government Policy	Strong	None	n/a	8	Risk Management	Strong	None	n/a	12																
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4.0	Moladh /Recommendation																																				
4.1	The Committee is requested to: - Approve the reports presented.																																				
5.0	Prìomh Bhuidhean Ro-innleachdach																																				
5.1	Buidhean air Ionmhas/Impact on Finance																																				
	Internal audit fees are included in the budget.																																				
5.2	Buidhean air Luchd-obrach/Impact on Staff																																				
	The internal audit reports give staff confidence in the procedures and their impact on the performance of Bòrd na Gàidhlig.																																				
5.3	Buidhean air Trèanadh/ Impact on Training																																				
	n/a																																				
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																																				
	<table><tr><th colspan="2">OUR PURPOSE</th><th colspan="2">OUR VALUES</th></tr><tr><td colspan="2">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</td><td colspan="2">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</td></tr><tr><th colspan="4">NATIONAL OUTCOMES</th></tr><tr><td>Human Rights</td><td><input type="checkbox"/></td><td>Children &amp; Young People</td><td><input type="checkbox"/></td></tr><tr><td>Culture</td><td><input type="checkbox"/></td><td>Communities</td><td><input type="checkbox"/></td></tr><tr><td>Environment</td><td><input type="checkbox"/></td><td>Poverty</td><td><input type="checkbox"/></td></tr><tr><td>Health</td><td><input type="checkbox"/></td><td>International</td><td><input type="checkbox"/></td></tr><tr><td>Learning</td><td><input type="checkbox"/></td><td>Economy</td><td><input type="checkbox"/></td></tr><tr><td>Successful innovative businesses</td><td><input checked="" type="checkbox"/></td><td></td><td></td></tr></table>	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	<input type="checkbox"/>	Children & Young People	<input type="checkbox"/>	Culture	<input type="checkbox"/>	Communities	<input type="checkbox"/>	Environment	<input type="checkbox"/>	Poverty	<input type="checkbox"/>	Health	<input type="checkbox"/>	International	<input type="checkbox"/>	Learning	<input type="checkbox"/>	Economy	<input type="checkbox"/>	Successful innovative businesses	<input checked="" type="checkbox"/>		
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Successful innovative businesses	<input checked="" type="checkbox"/>																																				
5.6	Buidhean air Cliù/Impacts on Reputation																																				
	It is important the BnG continues to demonstrate improvement and these internal audit reports contribute to this.																																				
5.7	Buidhean air Slàinte is Sàbhailteachd/Impacts on Health and Safety																																				
	n/a																																				
5.8	Buidhean Laghail/Legal Impacts																																				
	n/a																																				
5.9	Buidhean air Co-ionannas/Impacts on Equality																																				
	n/a																																				
5.10	Buidhean air Àireannachd/Impacts on Environment																																				
	n/a																																				

# Bòrd na Gàidhlig

## Internal Audit 2021-22

### Financial Governance December 2021

#### Overall Conclusion

Strong

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*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 effectiveness of the financial governance systems in place. This included a review of the Committee structure, delegation schemes, standing orders and the role of the officers.

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

### Scope of review

Our objectives for this review were to ensure:

- The Organisation has adequate and effective financial governance arrangements in place.
- The Organisation has clear remits in place for financial governance.
- There are adequate reporting arrangements in place for financial information.
- All Committees and Committee members operate independently.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

### Limitation of scope

There was no limitation of scope.

# 1 EXECUTIVE SUMMARY

## Background

### Composition of Board and Committees

The Board is governed by the Gaelic Language Act 2005 that specifies their powers and responsibilities. The Board is appointed by the Scottish Government and comprises of a Cathraiche (Chair) and up to 11 non-executive members. This is covered in the Gaelic Language Act 2005 and Standing Orders. Currently the Board consists of seven members and the normal term of office for a Board Member is four years. The full Board meets regularly to consider items of business in pursuance of its strategic objectives, set out in the approved Corporate Plan. The meetings are held in public, subject to some agenda items being held in closed session when personal, confidential or commercial matters are discussed, with agendas and papers available online in advance of meetings.

The Board has delegated authority to two committees, the Audit & Assurance Committee and the Policy & Resources Committee. The Organisation has clear Terms of Reference in place for the Audit & Assurance Committee and the Policy and Resources Committee.

### Terms of Reference

The Audit & Assurance Committee seeks to provide assurance and support to the Board in their responsibilities for risk management, control and governance. The Committee oversees the arrangements for internal control, corporate governance, risk, internal and external audit and the Annual Report and Accounts. The Committee met four times during 2020/21. Attendance at meetings consisted of the Committee chair, two Board Members, a representative from internal and external audit, the Ceannard and Head of Finance & Corporate Affairs.

As stated in the Terms of Reference, the Committee shall review and challenge where necessary:

- The consistency of, and any changes to, accounting policies across the Organisation;
- The methods used to account for significant or unusual transactions where different approaches are possible;
- Whether the Organisation has followed appropriate accounting standards and made appropriate estimates and judgements, taking into account the views of the internal and external auditors.



# 1 EXECUTIVE SUMMARY

The Policy and Resources Committee monitors, challenges and provides strategic development for financial matters, human resources and Gaelic development policies, plans and resources. They carry out this work on behalf of the Board reporting formally through the minute of meetings. The Committee met six times during 2020/21 and these meetings were attended by the Committee chair, two Board Members, the Director of Language Planning and Community Development, the Director for Gaelic Education, the Ceannard and Head of Finance & Corporate Affairs.

As stated in the Terms of Reference, the Committee is responsible for the following:

- Approve the Medium-Term Financial Plan (MTFP) linked to its corporate plan and the Scottish Government Medium-Term Financial Strategy, and recommend the Plan to the Board;
- Approve the annual budget (which has clear links to the MTFP) and recommend the organisation's budget to the Board;
- Monitor the income and expenditure against authorised budgets; and
- Review significant financial reporting issues and judgements.

## Standing Orders

The Organisation has a Standing Order document in place which was last updated by the Board in September 2020 and is subject to a 2-year review cycle. The Standing Orders set out the detailed procedures that apply to the conduct of meetings of Bòrd na Gàidhlig's Board.

These Standing Orders are in addition to the requirements as set out in the Gaelic Language (Scotland) Act 2005 and the provisions set out in the following documents:

- Code of Conduct for Members of Bòrd na Gàidhlig (2002);
- The Ethical Standards in Public Life etc. (Scotland) Act (2000);
- Environmental Information (Scotland) Regulations (2004);
- The Freedom of Information (Scotland) Act (2002); and
- The Data Protection Act (2018).

# 1 EXECUTIVE SUMMARY

## **Scheme of Delegated Financial Authority**

The Organisation has a robust Scheme of Delegated Financial Authority Limits which was last updated in September 2020. All expenditure incurred by the Organisation must be approved in accordance with the authorisation limits set out in the schedule of Delegated Financial Authority Limits. The Scottish Government has set out financial authority limits, and their approval must be obtained. All senior executives who commit expenditure must comply with these limits, and with any associated directions, regulations, policies and procedures. Guidance on the delegated authority to incur expenditure is contained within the document the 'Delegated Financial Authority Limits'. The following areas of delegation are included within the 'Delegated Financial Authority Limits' document:

- Procurement of Goods & Services/Travel and Subsistence claims;
- Funding Distribution (Grant Awards);
- Finance; and
- Assets.

## **Reporting Arrangements**

The Head of Finance & Corporate Affairs prepares the management accounts which are delivered monthly at the Senior Management Team (sgìoba stiùiridh) meeting. The report includes a summary of expenditure against budget. A format of the management accounts which also includes a forecast section is presented to the Policy and Resources Committee on a quarterly basis, and a summary of this is presented to the Board. The annual accounts and reports are reported for the Audit & Assurance Committee for their review and presented to the Board for sign off. Financial information included within the Board report has been condensed since the start of the calendar year.

# 1 EXECUTIVE SUMMARY

## Work Undertaken

In line with each objective, we undertook the following:

- The Organisation has adequate and effective financial governance arrangements in place.
  - We reviewed the Organisation's financial governance arrangements to ensure they are fit for purpose.
  - We reviewed the Organisation's Committee structure and its roles and responsibilities.
- The Organisation has clear remits in place for financial governance.
  - We reviewed the Terms of Reference for the Audit & Assurance Committee and the Policy & Resources Committee to ensure these are clear and concise.
  - We reviewed the roles and responsibilities of the Finance Team.
- There are adequate reporting arrangements in place for financial information.
  - We reviewed the financial reporting arrangements within the Organisation.
- All Committees and Committee members operate independently.
  - We reviewed the independence of Board members and the steps taken by the Organisation to monitor declarations of interest.

# 1 EXECUTIVE SUMMARY

## Conclusion

### Overall conclusion

**Overall Conclusion: Strong**

Following our review, we can provide a strong level of assurance over the financial governance arrangements in place at the Organisation. This is further highlighted as we have not made any recommendations for improvement and have raised a number of good practice points.

### Summary of recommendations

#### Grading of recommendations

	High	Medium	Low	Total
Financial Governance	0	0	0	0

As can be seen from the above table there were no recommendations which have been raised during the 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.	Board members and Leadership Team members review and update their declarations of interest every 6 months. Members also have the opportunity to declare any interests at each meeting if it is pertinent to any key business item which is within the agenda.
2.	The Organisation has strong financial reporting arrangements in place. The monthly Management Report is prepared by the Head of Finance & Corporate Affairs and is delivered at the Senior Leadership Team meeting and the management accounts, which includes a section on forecasts, is also presented to the Policy and Resources Committee quarterly. The Annual Accounts are delivered to the Audit & Assurance Committee for their review and presented to the Board for sign off.
3.	The Organisation has clear Terms of Reference in place for the Audit & Assurance Committee and the Policy and Resources Committee. The Policy and Resources Committee has overall responsibility for the management of the Organisation's financial and people resources. The Audit & Assurance Committee was established to support the Board in risk management, controls, governance and associated assurance through adopting a process of scrutiny, review and constructive challenge.
4.	The Organisation is governed by the Board. The full Board meets regularly to consider items of business in pursuance of its strategic objectives, set out in the approved Corporate Plan. The Board delegates authority in 2 committees, the Audit & Assurance Committee and the Policy and Resources Committee. The Organisation's Financial Regulations are governed by the Scottish Public Finance Manual, in line with recommended practice.
5.	The Organisation has a robust Scheme of Delegated Financial Authority Limits which was last updated in September 2020.

# 1 EXECUTIVE SUMMARY

The following is a list of areas where the Organisation is operating effectively and following good practice.

6.	<p>Currently there are 2 members of the Finance team:</p> <ul style="list-style-type: none"> <li>➤ The Head of Finance &amp; Corporate Affairs; and</li> <li>➤ The Finance Officer.</li> </ul> <p>This is appropriate given the size of the Organisation and the number of staff members. In order to maintain segregation of duties, the Organisation has developed desk instructions for key financial activities. These documents provide the responsibilities of the Finance Team and ensures appropriate approval processes are in place.</p>
7.	<p>The Organisation has a Standing Orders document in place which was last updated and approved by the Board in September 2020. The Standing Orders set out the procedures that apply to the conduct of meetings of the Organisation's Board and Committees. The Standing Orders are in addition to the requirements set out in the Gaelic Language (Scotland) Act 2005.</p>

## 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	29 November 2021
Closing meeting	6 December 2021
Draft report issued	15 December 2021
Receipt of management responses	21 December 2021
Final report issued	23 December 2021
Audit & Assurance Committee	9 February 2022
Number of audit days	3

### 3 KEY PERSONNEL

We detail below our staff who undertook the review together with the Organisation 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
Auditor	Cameron Dyer	Internal Auditor	cameron.dyer@wyliebisset.com

#### Bòrd na Gàidhlig

Key Contacts:	Shona McLennan	Chief Executive	shona@gaidhlig.scot
	Nicola Pearson	Head of Finance & Corporate Affairs	nicola@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

### Impact of Government Policy December 2021

#### Overall Conclusion

Strong

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# 1 EXECUTIVE SUMMARY

## Overview

### Purpose of review

The purpose of this assignment was to review the Organisation's progress against its Corporate Plan and how this is monitored and supported by Scottish Government Policy.

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

### Scope of review

Our objectives for this review were to ensure:

- The Organisation has robust planning processes in place to develop their Corporate Plan and annual Operational Plans that includes sufficient consideration of the Scottish Government Policy.
- The Organisation has robust and detailed Corporate and Operational Plans in place.
- The Organisation is making sufficient progress against its Corporate Plan and Operational Plan in line with agreed timescales.
- The Organisation regularly reviews their progress against their Corporate Plan and Operational Plan and appropriately reports its progress against the Plans to the Board.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

### Limitation of scope

There was no limitation of scope.

# 1 EXECUTIVE SUMMARY

## Background

### National Gaelic Language Plan

The Organisation has robust planning procedures in place for the development of the 5-year Corporate Plan. The Strategic Planning Process begins with the Organisation's development of the 5-year National Gaelic Language Plan which is one of the key functions of the Organisation as stated in the Gaelic Language (Scotland) Act 2005.

The Plan is subject to a statutory consultation period and must go through Board approval and then onto Scottish Government Ministers who have a 6-month review process where amendments can be made. Once the Plan is approved, it sets the strategic direction for Gaelic development in Scotland. The Plan was published in April 2018 and covers up until April 2023. Due to the planning arrangements, the Organisation are currently drafting the 2023/2028 National Gaelic Language Plan in order to meet the planning requirements.

The public consultation period for the 2018/23 National Gaelic Language Plan took place between 17<sup>th</sup> of February 2017 to 17<sup>th</sup> May 2017 in line with section 2(3) of the Gaelic Language (Scotland) Act 2005. Respondents were asked to respond to 6 specific questions. In total 117 responses were submitted. Public consultation has started for the 2023-2028 National Gaelic Language Plan and the Organisation held 5 online public meetings between 7<sup>th</sup> and 17<sup>th</sup> June 2021 building on the questionnaire that was distributed in December 2020 about initial thoughts on the next National Gaelic Language Plan. The Organisation has also prepared an information paper which presents the findings of a range of conversations with communities over the last year.

### 5-year Corporate Plan

The 5-year National Gaelic Language Plan is then used to develop the Organisation's 5-year Corporate Plan. The Corporate Plan is prepared using the same governance process as the National Gaelic Language Plan, excluding the statutory consultation period. The Corporate Plan has to be approved by the Board and it has to be signed off by Scottish Government ministers. The National Gaelic Language Plan is the guide for Gaelic development in Scotland whereas the Corporate Plan sets out what the Organisation will do to contribute to the National Gaelic Language Plan. The Corporate Plan should only be updated if Scottish Ministers impose a new initiative.

# 1 EXECUTIVE SUMMARY

The Corporate Plan provides a picture of the overall framework within which we the Organisation will work to achieve their responsibilities in delivering elements of the National Gaelic Language Plan 2018-23. In addition to the National Gaelic Language Plan and statistical information, the Organisation carried out a Political, Economic, Social, Technical, Legal, Environmental (PESTLE) analysis to help provide a strategic context. The Strategic Priorities set out in the 2018-2023 include:

1. More people are using and benefiting from Gaelic at work, at home and in the community.
2. Opportunities for people to develop their Gaelic skills at any age have increased and are more accessible.
3. More people in Scotland are positive about Gaelic language and culture.
4. Bòrd na Gàidhlig continues to develop how it works.

## Operational Plan

In order to help achieve the 5-year Corporate Plan, the Organisation develops an annual Operational Plan. The Operational Plan is split into the four Strategic Priorities as set out in the Corporate Plan. For each strategic priority, the Operation Plan makes reference to how the progress is helping to deliver on strategic aim. And what progress has been made against the strategic priority.

The process to draft the annual Operational Plan starts off with meetings and discussions with all organisational staff to consider what should be included in next year's Operational Plan and the draft Operational Plan goes to the Leadership Team for review. The Operational Plan is then further reviewed by the Policy & Resources Committee and is presented to the Board for final approval. The 2022/23 Operational Plan will be the last one for the 2018/2023 Corporate Plan.

## Monitoring Arrangements

The Organisation reports against the Scottish Government National Performance Framework within the Annual Report and there is a section within the Annual Report that states the Organisation contributes to the outcomes of the National Performance Framework. The reports also provide examples as to how the Organisation have met the outcomes or how they are working towards these. This is clearly highlighted within section 5 of the reports cover papers where it states how does the report contribute to the National Performance Framework.

Progress towards the Corporate Plan is reviewed from reporting performance against the KPI's which is done on a quarterly basis.

# 1 EXECUTIVE SUMMARY

The Leadership Team have formal monthly meetings where progress is discussed. As the Team is small, the Organisation decided in June 2021 that they should include all members of staff in the Corporate section in the meetings to increase overall understanding. The progress against the Operational Plan then gets reported at the Policy & Resources Committee and then to the Board. The 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 and updated as required.

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. The Organisation's funding is nearly all provided by the Scottish Government as Grant-in-Aid.

## Work Undertaken

In line with each objective, we undertook the following:

- The Organisation has robust planning processes in place to develop their Corporate Plan and annual Operational Plans that includes sufficient consideration of the Scottish Government Policy.
  - We reviewed the key functions of the Organisation under the Gaelic Language (Scotland) Act 2005.
  - We reviewed the planning processes for the 5-year National Gaelic Language Plan.
- The Organisation has robust and detailed Corporate and Operational Plans in place.
  - We reviewed the arrangements in place for the development of the 2018/23 Corporate Plan to ensure these are robust.
  - We reviewed the arrangements in place for the development of the annual Operational Plan to ensure these are robust.
  - We reviewed the planning arrangements in place for the 2023/2028 National Gaelic Language Plan.
- The Organisation is making sufficient progress against its Corporate Plan the Operational Plan in line with the agreed timescales.
  - We discussed the budgeting arrangements with the Chief Executive to ensure the Plans are linked to the annual budget.
  - We reviewed the progress made with the Operational Plan to ensure targets are realistic.

# 1 EXECUTIVE SUMMARY

- The Organisation regularly reviews their progress against their Corporate and Operational Plans and appropriately reports its progress against the Plans to the Board.
  - We reviewed the monitoring arrangements in place for the Operational Plan to ensure these are fit for purpose.

# 1 EXECUTIVE SUMMARY

## Conclusion

### Overall conclusion

**Overall Conclusion: Strong**

Following our review, we can provide a strong level of assurance for the planning and monitoring arrangements surrounding the Organisation's Corporate Plan which has been established to support Scottish Government Policy.

### Summary of recommendations

#### Grading of recommendations

	High	Medium	Low	Total
Impact of Government Policy	0	0	0	0

As can be seen from the above table there were no recommendations made during the 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. | <p>The Organisation has robust planning procedures in place for the development of the 5-year Corporate Plan. The strategic planning process begins with the Organisation's development of the 5-year National Gaelic Language Plan which is one of the key functions of the Organisation as stated in the Gaelic Language (Scotland) Act 2005.</p> <p>The Plan is subject to a statutory consultation period and must go through Board approval and then onto Scottish ministers who have a 6-month review process where amendments are made and once the Plan is approved, it sets the strategic direction for Gaelic Development in Scotland. The Plan was published in April 2018 and due to the planning arrangements, the Organisation are currently drafting the 2023/2028 National Gaelic Language Plan to meet the planning requirements.</p> |
| 2. | The public consultation period for the 2018/23 National Gaelic Language Plan took place between 17 <sup>th</sup> of February 2017 to 17 <sup>th</sup> May 2017 in line with section 2(3) of the Gaelic Language (Scotland) Act 2005. The draft National Gaelic Language Plan was then reconsidered by Bòrd na Gàidhlig in light of responses received during the period of public consultation.  |
| 3. | The Organisation has robust monitoring processes in place against the progress made in the Operational Plan. The Operational Plan is reviewed monthly by the full staff team. The progress against the Operational Plan then gets reported to the Policy & Resources Committee and then to the Board quarterly.  |
| 4. | From our review of the 2021/22 Operational Plan, the Organisation has an appropriate traffic light system in place to show how targets are progressing. Overall, the Organisation has made good progress against the KPI targets. Out of the 48 targets stated in the Operational plan, 20 have been achieved, 24 are progressing and 4 have not yet started. Any incomplete targets will be rolled onto the 2022/23 Operational Plan. We have noted that Covid-19 has had and continues to have an impact on the progress made.   |
| 5. | The budget for the Organisation is broken down into two parts: Development Costs and Running Costs. Within the development costs, the Organisation aligns the budget with the 3 main strategic priorities stated within the 2018/23 National Gaelic Language Plan.   |

# 1 EXECUTIVE SUMMARY

**The following is a list of areas where the Organisation is operating effectively and following good practice.**

- |    |   |
|----|---|
| 6. | The 5-year Corporate Plan is developed by the Organisation and sets out what they will do to contribute to the National Gaelic Language Plan. The Corporate Plan is prepared using a robust governance process. The 2018/2023 Corporate Plan was approved by the Board in June 2018 and was then passed to Scottish Government Ministers for sign off.  |
| 7. | The Operational Plan is agreed annually. The Organisation has a robust process in place for the development of the Operational Plan. The function of the Operational Plan is to support the achievement of the strategic priorities set out in the Corporate Plan.  |
| 8. | The 2022/23 Operational Plan will be the last one which relates to the current 2018/2023 Corporate Plan and planning is currently under way. It has been agreed with Chief Executive that the Head of Finance & Corporate Affairs will undertake a mapping process of the 2018/23 Corporate Plan for each of the four strategic priorities and each priority has a list of specific actions. Using the Annual Report, the Head of Finance & Corporate Affairs will take what has been done in the past 3 years during the current Operational Plan and conduct a cross check to find if there are any targets made in the Corporate Plan that the Organisation has not progressed with to date, and for any actions that are identified these will go directly into the 2022/23 Operational Plan. |

## 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	29 November 2021
Closing meeting	6 December 2021
Draft report issued	15 December 2021
Receipt of management responses	21 December 2021
Final report issued	23 December 2021
Audit & Assurance Committee	9 February 2022
Number of audit days	3

### 3 KEY PERSONNEL

We detail below our staff who undertook the review together with the Organisation 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
Auditor	Cameron Dyer	Internal Auditor	cameron.dyer@wyliebisset.com

Bòrd na Gàidhlig			
Key Contact	Shona McLennan	Chief Executive	shona@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

### Risk Management December 2021

#### Overall Conclusion

Strong

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*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 review was to provide assurance that the Organisation has appropriate risk management arrangements in place and that these have been embedded throughout the whole Organisation. This was a detailed review to provide assurance that the risk management arrangements are adequate.

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

### Scope of review

Our objectives for this review were to ensure:

- The Organisation has set out clearly its strategic direction in relation to risk management (including policy, roles and responsibilities, objectives and communications).
- The Organisation has adopted a systematic process in identifying, evaluating and measuring its strategic and operational risks.
- The Organisation has adequate reporting in relation to risk management activities.
- The Organisation is providing appropriate risk management training.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

### Limitation of scope

There was no limitation of scope.

# 1 EXECUTIVE SUMMARY

## Background

### Risk Management Strategy

The Risk Management Strategy sets out the purpose of the risk management function within the Organisation. The Risk Management Strategy was updated in August 2021, following the completion of the risk management training delivered to Board members. The Strategy states that risk management exists at different organisational levels and at the top level, strategic risk management focuses on the delivery of long-term corporate objectives, most commonly set out in Corporate and Organisational Plans. The risk management process sets out the Organisation's planned responses to these uncertainties and untested opportunities in delivering their objectives. The Organisation's approach seeks to support the evaluation of risk, the potential to reduce or mitigate these risks, and determine whether remaining or residual levels of risk are acceptable.

### Risk Appetite

The risk appetite underpins the overall Corporate Strategy, delivery of the corporate objectives and stakeholder expectations. The approach to risk management establishes that the Organisation has a dynamic approach to risk appetite. This is particularly evident in that the Organisation has a low-risk appetite for corporate and financial matters, as appropriate to a public body. Whereas, the Organisation has an increased risk appetite in their development function, as the Organisation continues to strive to grow the Gaelic language, an increased risk appetite enables the Organisation to innovate and test approaches across a wider range of situations and scenarios.

### Roles and Responsibilities

For strategic risk, the overall responsibility lies within the Board, and they review and update the strategic risk register at their quarterly meetings. The Board delegates authority to the Audit & Assurance Committee who also co-ordinate with the Leadership Team to review risk. The Leadership Team review risk monthly and now include all staff as part of the review. The strategic and operational risk registers are reviewed at the monthly meetings and all staff are encouraged to provide input. The Board is responsible for ensuring that effective arrangements are in place to provide assurance on risk management. Board members review the strategic risk register at quarterly board meetings and identify new areas of risk for the Organisation.



# 1 EXECUTIVE SUMMARY

## Risk Registers

Risk management in the Organisation is led from the strategic level. The Organisation has statutory responsibility for the submission of a National Gaelic Language Plan to Scottish Ministers every five years and will review its delivery. The Board agrees a five-year Corporate Plan for the Organisation and establishes a strategic risk register which identifies the main risks that could impact on the achievement of the long-term priorities and objectives adopted within the Corporate Plan.

The strategic risk register has a clear link to the Organisation's 2018/23 Corporate Plan. The strategic risk register provides details of the mitigating controls which have been identified. The actions are split into one of the 5 ways to manage risk, as per the Risk Management Strategy, including;

- Tolerate - accept the consequences of the risk should it occur. If the risk is tolerated no control measures are required to be implemented.
- 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.

The Organisation also has an operational risk register in place which is considered monthly by the Senior Leadership Team. The operational risk register is set out in the same format as the strategic risk register and its purpose is to highlight key risks at a lower level which require additional action or oversight.

# 1 EXECUTIVE SUMMARY

## Proposed Strategic Risk Register

Following risk management training that was delivered in August 2021, the Organisation decided to review and update the way in which they present the strategic risk register to the Board. The new proposed format for the strategic risk register is designed to be more strategic than the one currently in place. The proposed risk register report will now only include the top 10 strategic risks to be reported to the Board and will also include a risk dashboard with actions which are directly assigned to each strategic priority. This is good practice, as the proposed changes are making the reporting arrangements of the strategic risk register more concise in nature. From review of the proposed risk register report, we advise the Organisation moves forward with the new reporting format. We note that the proposed reporting for the strategic risk register is set to be approved at the first Audit & Assurance Committee meeting in 2022/23.

## Reporting Arrangements

Risk management is included within the annual reporting arrangements. The 2020/21 Annual Report and Accounts includes details on the current risk management arrangements in place and provided details on the most significant risks which have an impact on the delivery of outcomes of the 2018-23 Corporate Plan. The Annual report also states the actions which had been agreed on during the year to mitigate these risks. Risk management is also considered on an ongoing basis at meetings of the Audit & Assurance Committee, where it is a standing agenda item. The two risk registers are reviewed at the monthly Senior Leadership meetings and wider staff are encouraged to give input and risk is discussed at the staff meetings. The Board is responsible for ensuring that effective arrangements are in place to provide assurance on risk management. Board members review the strategic risk register at quarterly board meetings and identify new areas of risk for the organisation.

# 1 EXECUTIVE SUMMARY

## Work Undertaken

In line with each objective, we undertook the following:

- The Organisation has set out clearly its strategic direction in relation to risk management (including policy, roles and responsibilities, objectives and communications).
  - We discussed the risk management arrangements with the Chief Executive and the Head of Finance & Corporate Affairs to ensure these are robust and clearly set out.
  - We reviewed the roles and responsibilities of Board members, Audit & Assurance Committee and Senior Leadership Team to ensure these have been clearly defined and documented.
  - We reviewed the Organisation's strategic risk register to ensure strategic risks are captured and these are linked to the strategic priorities included within the Organisation's 2018/23 Corporate Plan.
  - We reviewed the Organisation's operational risk register to ensure this was fit for purpose.
  - We reviewed the Organisation's risk appetite to ensure this has been defined and documented.
  - We reviewed the proposed strategic risk register for 2022/23 to ensure this is detailed and captures the required information.
- The Organisation has adopted a systematic process in identifying, evaluating and measuring its strategic and operational risks.
  - We reviewed 6 risks from the current risk register to ensure the risk management process is being followed and that the risks have been assigned appropriate mitigation controls.
  - We reviewed the process for implementing mitigation controls to ensure risks are being appropriately managed.
- The Organisation has adequate reporting in relation to risk management activities.
  - We reviewed the arrangements for reporting risk management to the Board and the Audit & Assurance Committee.
  - We reviewed meeting minutes to ensure risk is a standing agenda item and members have the opportunity to discuss and challenge risk management activities.
- The Organisation is providing appropriate risk management training.
  - We reviewed the level of risk management training undertaken by Organisation staff.

# 1 EXECUTIVE SUMMARY

## Conclusion

### Overall conclusion

#### Overall Conclusion: Strong

Following our review, we can provide the Organisation with a strong level of assurance surrounding their risk management process. This is further highlighted as we have not raised any recommendations for improvement and have raised a number of good practice points. We can also provide assurance that the updated strategic risk register and reporting arrangements scheduled to be introduced within the first quarter of 2022 are robust and fit for purpose.

### Summary of recommendations

#### Grading of recommendations

	High	Medium	Low	Total
Risk Management	0	0	0	0

As can be seen from the above table there were no recommendations raised during the 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.	In line with our recommendation raised within our 2020/21 Risk Management report, the Organisation provided risk management training to Board members in August 2021. Induction and refresher risk management training is also available to staff members during monthly meetings.
2.	The reporting arrangements in place for risk management at the Organisation are robust. Our attendance and review of the Audit & Assurance Committee minutes highlighted that there is consideration of risks faced by the Organisation, with effective challenge where appropriate.
3.	The Organisation currently has two risk registers in place. The strategic and operational risk registers form the foundation of the risk management process. In order to identify new risks, risk management is discussed at monthly SLT meetings where both risk registers are reviewed, while all staff members have the opportunity to identify and raise new risks.
4.	The SLT are responsible for identifying and implementing mitigation actions which are recorded within the risk register. Each risk included within the strategic and operational risk register is assigned an individual owner (a member of the SLT) who is responsible for tracking each risk through the risk management process. We undertook sample testing of 6 risks from the risk register and found that appropriate mitigation controls and actions had been documented for each one.
5.	The Organisation has a strategic risk register which is considered by the Senior Leadership Team monthly and presented to the Audit & Assurance Committee and Board quarterly for consideration and review. The strategic risk register includes details of the risk description, consequences of the risk, controls measures, action, current risk assessment, risk movement unmitigated risk score, date of last review and risk owner.
6.	The new proposed format for the strategic risk register is designed to be more strategic than the one currently in place. The strategic risk register will include all strategic risks; however, the new reporting format will mean that only the top 10 strategic risks will be reported to the Board and will also include a risk dashboard with actions which are assigned for each strategic priority. The risk register is set to be approved in the first Audit & Assurance Committee meeting in 2022/23.

# 1 EXECUTIVE SUMMARY

The following is a list of areas where the Organisation is operating effectively and following good practice.

7.	The Organisation has a detailed operational risk register which is considered by the Senior Leadership Team on a monthly basis.
8.	<p>The Risk Management Strategy was revised recently in August 2021 in response to the risk management training carried out by Board members. The Risk Management Strategy is robust and the document sets out the Organisation's risk approach. The Strategy includes the following key sections.</p> <ul style="list-style-type: none"> <li>➤ Introduction;</li> <li>➤ Strategic Risk Management;</li> <li>➤ Risk Appetite;</li> <li>➤ Risk Assessment;</li> <li>➤ Roles and Responsibilities;</li> <li>➤ Operational Risk Register; and</li> <li>➤ Review Process.</li> </ul>
9.	The Risk Management Strategy clearly defines the roles and responsibilities for those involved in the risk management process. This includes the Board, the Audit & Assurance Committee and the Senior Leadership Team. There is also a clear process for the communication of risks.
10.	The strategic risk register has a clear link to the Organisation's Corporate Plan 2018 - 2023. Risks are categorised under each strategic objective in line with the Corporate Plan. An additional risk category has been set up for risks pertaining to the Covid-19 pandemic.
11.	The Organisation has a section on risk appetite within the Risk Management Strategy. The risk appetite for the Organisation as a whole is not rigidly set. This is because the Organisation has a dynamic approach to risk management. For corporate and financial matters, the Organisation states that this is an area of low-risk appetite as the Organisation befits a public body. Whereas, the Organisation has an increased risk appetite in their development of Gaelic function in order to innovate and grow.

# 1 EXECUTIVE SUMMARY

**The following is a list of areas where the Organisation is operating effectively and following good practice.**

- |     |   |
|-----|---|
| 12. | The Organisation has an appropriate risk assessment scoring criteria in place. Each risk is scored as either high, medium or low depending on the risk score which is derived from impact rating multiplied by the likelihood rating. When risk ratings have been agreed upon, the Organisation determines the most appropriate response to manage each risk. The five potential ways to manage risks include: tolerate, treat, transfer, terminate or take an opportunity. |
|-----|---|

## 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.

### Risk Management

Benchmarking				
	High	Medium	Low	Total
Average number of recommendations in similar audits	0	0	2	2
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 November 2021
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Final report issued	23 December 2021
Audit & Assurance Committee	9 February 2022
Number of audit days	2

## 4 KEY PERSONELL

We detail below our staff who undertook the review together with the Organisation 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
Auditor	Cameron Dyer	Internal Auditor	cameron.dyer@wyliebisset.com

### Bòrd na Gàidhlig

Key Contacts:	Shona MacLennan	Chief Executive	shona@gaidhlig.scot
	Nicola Pearson	Head of Finance & Corporate Affairs	nicola@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.



<b>For</b>	Audit & Assurance Committee
<b>Date of Meeting</b>	09/02/2022
<b>Location:</b>	Online
<b>Item on Agenda</b>	5.2

<b>Title</b>	Status of Audit Recommendations	
<b>Request</b>	For Decision	
<b>Spokesperson</b>	Nicola Pearson, Head of Finance and Corporate Affairs	
<b>Governance route for the report</b>	<b>Date</b>	<b>Type of Treatment</b>
Leadership Team	20/01/2022	For approval
<b>Appendices</b>	PT1 – Status of Audit Recommendations Register	
<b>1.0</b>	<b>Adhbhar/Reason</b>	
<b>1.1</b>	The purpose of this report is to present information on progress on the actions arising from Audit reports to the Audit and Assurance Committee.	
<b>2.0</b>	<b>Cùl-fhiosrachadh/Background</b>	
<b>2.1</b>	It is important the Audit and Assurance Committee assures itself that there is adequate progress and control improvements in implementing the recommendations.	
<b>3.0</b>	<b>Prìomh Aithris/Fiosrachadh / Main points</b>	
<b>3.1</b>	Since the last report to the Audit and Assurance Committee, the final outstanding internal audit action from 2020/21 was completed.  One low priority internal audit action was added to the register in November. This action was completed within the same month.	
<b>3.2</b>	Three external audit actions remain on the register and these are being progressed.	
<b>4.0</b>	<b>Moladh /Recommendation</b>	
<b>4.1</b>	The Committee is requested to: <ul style="list-style-type: none"> <li>- Consider and approve the register</li> <li>- Consider overall progress made as noted in section 3.0.</li> </ul>	
<b>5.0</b>	<b>Prìomh Bhuidhean Ro-innleachdach</b>	
<b>5.1</b>	<b>Buidhean air Ionmhas/Impact on Finance</b>	
	Audit fees are included in the budget.	
<b>5.2</b>	<b>Buidhean air Luchd-obrach/Impact on Staff</b>	
	The register is reviewed by the Leadership Team and managers on a monthly basis to ensure that progress is being made with the actions.	
<b>5.3</b>	<b>Buidhean air Trèanadh/ Impact on Training</b>	
	n/a	
<b>5.4</b>	<b>Ceanglaichean ri Amasan Ro-innleachadh agus Corporra/Links to Strategic and Corporate Aims</b>	
	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	<input type="checkbox"/>	Children & Young People	<input type="checkbox"/>
	Culture	<input type="checkbox"/>	Communities	<input type="checkbox"/>
	Environment	<input type="checkbox"/>	Poverty	<input type="checkbox"/>
	Health	<input type="checkbox"/>	International	<input type="checkbox"/>
	Learning	<input type="checkbox"/>	Economy	<input type="checkbox"/>
	Successful innovative businesses	<input checked="" type="checkbox"/>		
5.6	Buaidhean air Cliù/Impacts on Reputation			
	It is important the BnG continues to demonstrate improvement and these audit recommendations contribute to this.			
5.7	Buaidhean air Slàinte is Sàbhailteachd/Impacts on Health and Safety			
	n/a			
5.8	Buaidhean Laghail/Legal Impacts			
	n/a			
5.9	Buaidhean air Co-ionannas/Impacts on Equality			
	n/a			
5.10	Buaidhean air Àireannachd/Impacts on Environment			
	n/a			

**ACTIONS CLOSED SINCE LAST UPDATE (8<sup>th</sup> September 21)**

Unique Ref	Priority	Recommendation	Management Action	Owner	Original Completion date	Current Submission	Date of Update	Progress	Expected Completion Date	Timeline Status	RAG
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**21/22 INTERNAL AUDIT RECOMMENDATIONS**

1	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 of the 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.	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.	Operations Manager	31-Jan-22	The refresher session is scheduled to be included in the next De tha Dol meeting on 18th November.	12-Nov-21	Complete	18-Nov-21	On Time	T
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**20/21 INTERNAL AUDIT RECOMMENDATIONS**

32b	Low	We recommend that an induction checklist is produced to be completed when the new member is undergoing the induction. We also recommend that consideration be given to having a catch-up meeting with the Chair and/or Chief Executive after the new Board member has attended a few meetings. This will give the Chair and/or Chief Executive the chance to make sure the new member is aware and understands their role and responsibilities and what is expected of them as a Board member. It will also give the new Board member the opportunity to raise any comments/concerns/queries on the operation of the Board and the governance arrangements away from the meetings.	An evaluation template to monitor effectiveness of induction processes has been developed to be used within 6 months of appointment. This has been completed by the most recent appointment to the board.	Chair	01-Oct-21	An evaluation template to monitor effectiveness of induction processes has been developed to be used within 6 months of appointment. The link to this evaluation template is included within the Induction pack. This has been completed by the 2nd most recent appointment to the board.  A meeting was held on 7 September 2021, with the Chair, Ceannard and the Board member appointed on 1 April 21. Feedback on the induction process was obtain, and an action has now been added to the Continuous Improvement plan. This action can be considered closed.	07-Sep-21	Complete	01-Oct-21	On Time	T
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**RAG Status:**

On Time **T**  
Running Late **R**  
Late **L**

## ACTIONS IN PROGRESS

Unique Ref	Priority	Recommendation	Management Action	Owner	Original Completion date	Current Submission	Date of Update	Progress	Expected Completion Date	Timeline Status	RAG
EXTERNAL AUDIT RECOMMENDATIONS											
1		We recommend that management review the impact of IFRS 16, including calculating any adjustments that will be required as at 31 March 2020 for transition. We would suggest that the Audit and Assurance Committee receive reporting from management on the implementation of the new standard, and we will report specifically on the findings from our audit work in this area.	Once the IFRS 16 regulations have been finalised for the Public Sector, we will complete an Impact Assessment on the implications for BnaG. Following this, we will present a paper to the Audit & Assurance Committee on the impact and proposed implementation plan.	Head of Finance & Corporate Affairs	30-Nov-21 <small>(depends on the implementation of the regulation)</small>	In discussion with auditor regarding application of IFRS16. Initial calculations made on assumption they will be required. Contacted SNH for their view on status of MOTU in terms of IFRS16. IFRS 16 regulations have not yet been finalised. Auditor confirmed that implementation has been postponed until 1st April 2022.	14-Jan-22	In progress		On Time	T
2		Renegotiate property agreement with SNH to safeguard current accounting practice under IFRS16	Once the IFRS 16 regulations have been finalised for the Public Sector, we will complete an Impact Assessment on the implications for BnaG. Following this, we will present a paper to the Audit & Assurance Committee on the impact and proposed implementation plan.	Head of Finance & Corporate Affairs	30-Nov-21 <small>(depends on the implementation of the regulation)</small>	In discussion with auditor regarding application of IFRS16. Initial calculations made on assumption they will be required. Contacted SNH for their view on status of MOTU in terms of IFRS16. IFRS 16 regulations have not yet been finalised. Auditor confirmed that implementation has been postponed until 1st April 2022.	14-Jan-22	In progress		On Time	T
3		It is positive to note the revision of the MTFP in the year, in line with our prior year audit recommendation. Further improvements to the MTFP should be made, including:  1. Quantifying the funding gap (if any) in the period covered under the various scenarios; and 2. Clearly setting out the assumptions underpinning each scenario, how they interlink and their impact on the medium-term position.	Whilst preparing the 2021/22 MTFP, we will implement these suggested enhancements in the formal reporting to the Board.	Head of Finance & Corporate Affairs	31-Mar-22	Being progressed for presentation to CPG in January 22.	14-Jan-22	In progress		On Time	T

**RAG Status:**

On Time **T**  
Running Late **R**  
Late **L**



<b>For</b>	Audit & Assurance Committee
<b>Date of Meeting</b>	09/02/2022
<b>Location:</b>	Online
<b>Item on Agenda</b>	6.1

<b>Title</b>	Terms of Reference	
<b>Request</b>	For Approval	
<b>Spokesperson</b>	Shona NicIllinnein, Ceannard	
<b>Governance route for the report</b>	<b>Date</b>	<b>Type of Treatment</b>
-	-	-
<b>Appendices</b>	PT1 – Terms of Reference	
<b>1.0</b>	<b>Adhbhar/Reason</b>	
<b>1.1</b>	The paper presents updates made to the Terms of Reference that require approval from the Audit and Assurance Committee, prior to requesting approval from the Board.	
<b>2.0</b>	<b>Cùl-fhiosrachadh/Background</b>	
<b>2.1</b>	The Audit and Assurance Committee work to the remit contained within the Terms of Reference, and as approved by the Board.	
<b>3.0</b>	<b>Prìomh Aithris/Fiosrachadh / Main points</b>	
<b>3.1</b>	<p>The changes proposed to the Terms of Reference are:</p> <ul style="list-style-type: none"> <li>- The committee members will have a term of office of two-years which is renewable;</li> <li>- There will be a process in place to ensure that absences of committee members is recorded and a report will come to the committee if necessary.</li> </ul>	
<b>3.2</b>	Membership has not been updated but will be following the appointment of new board members.	
<b>4.0</b>	<b>Moladh /Recommendation</b>	
<b>4.1</b>	<p>The Committee is requested to:</p> <ul style="list-style-type: none"> <li>- Consider the terms of reference for the Audit and Assurance Committee, and consider the amendments made.</li> <li>- Endorse the updated Terms of Reference for recommending to the Board for approval.</li> </ul>	
<b>5.0</b>	<b>Prìomh Bhuidhean Ro-innleachdach</b>	
<b>5.1</b>	<b>Buidhean air Ionmhas/Impact on Finance</b>	
	n/a	
<b>5.2</b>	<b>Buidhean air Luchd-obrach/Impact on Staff</b>	
	n/a	
<b>5.3</b>	<b>Buidhean air Trèanadh/ Impact on Training</b>	
	n/a	

<b>5.4</b>	<b>Ceanglaichean ri Amasan Ro-innleachadh agus Corporra/Links to Strategic and Corporate Aims</b>		
	Corporate Aim 4: Bòrd na Gàidhlig continues to develop how it works.		
<b>5.5</b>	<b>Ceanglaichean ri Frèam-obrach Coileanaidh Nàiseanta/ Links to the National Performance Framework</b>		
	<b>OUR PURPOSE</b>		<b>OUR VALUES</b>
	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
	<b>NATIONAL OUTCOMES</b>		
	Human Rights	<input type="checkbox"/>	Children & Young People <input type="checkbox"/>
	Culture	<input type="checkbox"/>	Communities <input type="checkbox"/>
	Environment	<input type="checkbox"/>	Poverty <input type="checkbox"/>
	Health	<input type="checkbox"/>	International <input type="checkbox"/>
	Learning	<input type="checkbox"/>	Economy <input type="checkbox"/>
	Successful innovative businesses	<input checked="" type="checkbox"/>	
<b>5.6</b>	<b>Buaidhean air Cliù/Impacts on Reputation</b>		
	n/a		
<b>5.7</b>	<b>Buaidhean air Slàinte is Sàbhailteachd/Impacts on Health and Safety</b>		
	n/a		
<b>5.8</b>	<b>Buaidhean Laghail/Legal Impacts</b>		
	n/a		
<b>5.9</b>	<b>Buaidhean air Co-ionannas/Impacts on Equality</b>		
	n/a		
<b>5.10</b>	<b>Buaidhean air Àireannachd/Impacts on Environment</b>		
	n/a		





**NA BUN-RIAGHAILTEAN**  
**A' CHOMATAIDH SGRÙDAIDH IS DEARBHACHD**

**TERMS OF REFERENCE**  
**AUDIT & ASSURANCE COMMITTEE**

Air aontachadh le/Approved by: **Am Bòrd Stiùiridh – The Board**

Air aontachadh air/Approved on: **2021-06-16**

Ath-nuadhachadh a dhìth/Review due on: **2022-06**

A' Ghàidhlig is Beurla Co-ionnan: **OND**

## A' CHOMATAIDH SGRÙDAIDH IS DEARBHACHD

### NA BUN-RIAGHAILTEAN

Tha am Bòrd Stiùiridh air Comataidh Sgrùdaidh is Dearbhachd a stèidheachadh mar Chomataidh den Bhòrd Stiùiridh gus taic a chumail ris na dleastanasan aige a thaobh chùisean co-cheangailte ri rianachd chunnartan, smachd agus riaghladh agus dearbhadh co-cheangailte ri sin tro phròiseas le sgrùdadh, ath-bhreithneachadh agus ceasnachadh cuideachail.

#### Ballrachd

- Tha na buill den chomataidh nam Buill Bùird: Stiubhairt MacLeòid, Ailean Caimbeul agus Jennifer Gilmour
- Bidh Stiubhairt MacLeoid na chathraiche air a' chomataidh.
- Bheir Ceann an Ionmhais is Chùisean Corporra taic rùnaireachd dhan chomataidh.

#### Ag aithris

- Bidh a' chomataidh ag aithris gu foirmeil ann an sgrìobhadh dhan Bhòrd agus dhan Oifigear Chunntachail às dèidh gach coinneimh. Mar as trice bidh lethbhreac de gheàrr-chunntas na coinneimh mar bhunait na h-aithris.
- Bheir a' chomataidh Aithisg Bhliadhnail dhan Bhòrd agus dhan Oifigear Chunntachail, ann an ùine gu leòr gus crìoch a chur air na cunntasan agus air an aithris air riaghladh, le geàrr-chunntas air na co-dhùnaidhean aice bhon obair a rinn i tron bhliadhna.

#### Dleastanasan

Bheir a' chomataidh comhairle dhan Bhòrd agus dhan Oifigear Chunntachail air:

- na pròiseasan airson rianachd chunnartan, smachd agus riaghladh agus air an aithris air riaghladh;
- na poileasaidhean cunntasachd, na cunntasan, agus aithisg bhliadhnail na buidhne, a' gabhail a-steach a' phròiseas airson lèirmheas a dhèanamh air na cunntasan mus tèid an cur chun an luchd-sgrùdaidh, na mearachdan a thèid a lorg, agus litir-dhearbhaidh an luchd-stiùiridh dhan luchd-sgrùdaidh bhon taobh a-muigh;
- na gnìomhan a tha fa-near dhan luchd in-sgrùdaidh agus dhan luchd-sgrùdaidh bhon taobh a-muigh agus toraidhean na h-obrach aca;

## AUDIT AND ASSURANCE COMMITTEE

### TERMS OF REFERENCE

The Board has established an Audit and Assurance Committee as a Committee of the Board to support it in their responsibilities for issues of risk management, control and governance and associated assurance through a process of scrutiny, review and constructive challenge.

#### Membership

- The members of the committee are Board Members: Stewart MacLeod, Allan Campbell, and Jennifer Gilmour
- The committee will be Chaired by Stewart MacLeod
- **Members of the committee will be appointed for a term of 2-years, which can be renewed on a rolling basis.**
- The committee will be provided with a secretariat function by the Head of Finance and Corporate Affairs.
- **If a member is absent, without reasonable justification, from meetings of the committee for a period of longer than 4 months or for 3 consecutive meetings and has not been given leave by the chair to do so, the committee will advise the Board**

#### Reporting

- The committee will formally report in writing to the Board and Accountable Officer after each meeting. A copy of minutes of the meeting will usually form the basis of the report.
- The committee will provide the Board and Accountable Officer with an Annual Report, timed to support finalisation of the accounts and the governance statement, summarising its conclusions from the work it has done during the year.

#### Responsibilities

The committee will advise the Board and Accountable Officer on:

- the strategic processes for risk management, control and governance and the governance statement;
- the accounting policies, the accounts, and the annual report of the organisation, including

- iomchaidheachd freagairt an luchd-stiùiridh do chùisean a chaidh a chomharrachadh le obair sgrùdaidh, a' gabhail a-steach litir/aithisg riaghlaidh an luchd-sgrùdaidh bhon taobh a-muigh;
- èifeachdachd na h-àrainneachd smachd taobh a-staigh na buidhne;
- barantasan a thaobh riathanasan riaghladh corporra na buidhne;
- molaidhean airson seirbheisean in-sgrùdaidh a chur a-mach gu tairgse
- poileasaidhean an aghaidh foill, poileasaidhean an aghaidh bribeachd, poileasaidh airson draghan fhoillseachadh, agus ullachaidhean airson sgrùdaidhean sònraichte.

Nì a' Chomataidh ath-bhreithneachadh agus nì e ceasnachadh air na rudan a leanas far a bheil sin a dhìth:

- cunbhalachd nam poileasaidhean cunntasachd tron bhuidhinn air fad agus atharrachadh sam bith anns na poileasaidhean cunntasachd seo;
- na dòighean a thèid a chleachdadh airson cunntas a thoirt air gnothaichean cudromach no neo-àbhaisteach far am faodadh diofar dhòighean-obrach a bhith ann;
- co-dhiù a tha a' bhuidheann air ìrean cunntasachd iomchaidh a leantainn agus air tuairmsean agus breithneachaidhean iomchaidh a dhèanamh, agus iad a' toirt fa-near do bheachdan an luchd in-sgrùdaidh agus an luchd-sgrùdaidh bhon taobh a-muigh.

Nì a' Chomataidh Sgrùdaidh is Dearbhachd ath-sgrùdadh gach bliadhna air an èifeachdas fhèin agus bheir iad cunntas air toraidhean an ath-sgrùdaidh sin dhan Bhòrd agus dhan Oifigear Chunntachail. Beachdaichidh Cathraiche na Comataidh air ath-sgrùdadh sam bith air Ballrachd le Cathraiche a' Bhùird.

### Còraichean

Faodaidh a' chomataidh:

- buill a bharrachd a cho-thaghadh gus sgilean, fios agus eòlas sònraichte a thoirt dhan bhuidhinn;
- comhairle shònraichte fhaighinn air stèidh ad-hoc agus sin air a phàigheadh leis a' bhuidhinn, le ùmhlachd do chead buidseit bhon Bhòrd no bhon Oifigear Chunntachail.

### Ruigsinneachd

Bidh cothrom aig an Neach In-sgrùdaidh agus aig riochdaire bhon luchd-sgrùdaidh bhon taobh a-muigh bruidhinn ri Cathraiche na Comataidh gu saor agus gu dìomhair

the process for review of the accounts prior to submission for audit, levels of error identified, and management's letter of representation to the external auditors;

- the planned activity and results of both internal and external audit;
- the adequacy of management response to issues identified by audit activity, including external audit's management letter/report;
- the effectiveness of the internal control environment;
- assurances relating to the corporate governance requirements for the organisation;
- proposals for tendering for internal audit services
- anti-fraud policies, anti-bribery policies, whistleblowing policy, and arrangements for special investigations.

The Committee shall review and challenge where necessary:

- the consistency of, and any changes to, accounting policies across the organisation;
- the methods used to account for significant or unusual transactions where different approaches are possible;
- whether the organisation has followed appropriate accounting standards and made appropriate estimates and judgements, taking into account the views of the internal and external auditors.

The Audit and Assurance Committee will also annually review its own effectiveness and report the results of that review to the Board and Accountable Officer. The Chair of the Committee will consider any review of Membership with the Chair of the Board.

### Rights

The committee may:

- co-opt additional members to provide specialist skills, knowledge and experience;
- procure specialist ad-hoc advice at the expense of the organisation, subject to

## Coinneamhan

Is iad seo na dòighean-obrach airson choinneamhan:

- coinnichidh a' chomataidh co-dhiù ceithir tursan sa bhliadhna, gu h-àbhaisteach gach trì mìosan. Bidh seo a' tachairt gu àbhaisteach ro choinneamh a' bhùird-stiùiridh, le ùine gu leòr son pàipearan a dhol air adhart do choinneamh a' bhùird-stiùiridh a' leantainn air coinneamh a' chomataidh. Faodaidh Cathraiche na Comataidh coinneamhan a bharrachd a chur air dòigh nuair a bhios seo iomchaidh na b(h)eachd.
- feumaidh dithis bhall den chomataidh aig a' char as lugha a bhith an làthair aig coinneamh airson cuòram.
- mar as trice, bidh an t-Oifigear Cunntachail, Ceann an Ionmhais is Chùisean Corporra, an Neach In-sgrùdaidh, agus riochdaire bhon Luchd-sgrùdaidh bhon Taobh A-muigh an làthair aig coinneamhan comataidh.
- faodaidh a' chomataidh iarraidh air oifigear sam bith eile aig a' bhuidhinn a bhith an làthair gus cuideachadh leis na còmhraidhean aca air cùis shònraichte sam bith;
- faodaidh a' chomataidh iarraidh air duine sam bith no a h-uile duine a bhios mar as trice a' frithealadh coinneamhan na comataidh, ach nach eil nam buill, a' choinneamh fhàgail gus an gabh cùisean sònraichte a dheasbad ann an dòigh fhosgailte is fhosgarra;
- dh'fhaodte gun iarr am Bòrd no an t-Oifigear Cunntachail air a' chomataidh coinneamhan a bharrachd a chur air dòigh gus beachdachadh air cuspairean sònraichte air a bheil iad ag iarraidh beachdan na comataidh.

## Riathanasan fiosrachaidh

Airson gach coinneamh, thèid na leanas a thoirt dhan chomataidh:

- aithisg le geàrr-chunntas air atharrachadh susbainteach sam bith ann an Clàr-chunnartan na buidhne;
- aithisg adhartais bhon Neach In-sgrùdaidh a' toirt geàrr-chunntas air:
  - obair a rinneadh (agus coimeas ris an obair a bha air a planadh);
  - prìomh cheistean ag èirigh às an obair In-sgrùdaidh;
  - freagairt an luchd-stiùiridh do mholadh sgrùdaidh sam bith;
  - atharrachaidhean susbainteach air a' phlana sgrùdaidh;
  - ceist sam bith a thaobh stòrasan a tha a' toirt buaidh air lìbhrigeadh amasan in-sgrùdaidh;
- aithisg adhartais bhon riochdaire bhon Luchd-sgrùdaidh bhon Taobh A-muigh a tha a' toirt geàrr-chunntas air obair a rinneadh agus air na co-dhùnidhean a tha a' tighinn am bàrr;

budgetary approval by the Board or Accountable Officer.

## Access

The Internal Auditor and the representative of External Audit will have free and confidential access to the Chair of the Committee.

## Meetings

The procedures for meetings are:

- the committee will meet at least four times a year, broadly every three months. This will normally precede board meetings with sufficient time intervals for papers from the committee to be presented to the following board meeting. The Chair of the Committee may convene additional meetings, as he/she deems necessary;
- a minimum of two members of the committee will be present for the meeting to be deemed quorate;
- committee meetings will normally be attended by the Accountable Officer, the Head of Finance and Corporate Affairs, the Internal Auditor, and a representative of External Audit
- the committee may ask any other officials of the organisation to attend to assist it with its discussions on any particular matter;
- the committee may ask any or all of those who normally attend but who are not members to withdraw to facilitate open and frank discussion of particular matters;
- the Board or Accountable Officer may ask the committee to convene further meetings to discuss particular issues on which they want the committee's advice.

## Information requirements

For each meeting the committee will be provided with:

- a report summarising any significant changes to the organisation's Risk Register;
- a progress report from the Internal Auditor summarising:
  - work performed (and a comparison with work planned);
  - key issues emerging from Internal Audit work;

- aithisg adhartais bho Bhuidheann-stiùiridh a’ Phlana Leasachaidh, cho fad ’s a bhios e ann.

Nuair a bhios e iomchaidh, thèid na rudan a leanas a thoirt dhan comataidh cuideachd:

- aithisgean le fios as ùr air obair na buidhne bhon Oifigear Chunntachail;
- am Plana In-sgrùdadh bliadhnail a tha a’ mìneachadh nam Bun-riaghailtean agus na Ro-innleachd
- Beachd agus Aithisg Bhliadhnail an Neach In-sgrùdadh;
- aithisgean dearbhachd càileachd air obair In-sgrùdadh;
- dreachd de chunntasan na buidhne;
- an dreachd den aithris air riaghladh;
- aithisg air atharrachadh sam bith air poileasaidhean cunntasachd;
- An litir/aithisg stiùiridh aig an Luchd-sgrùdadh bhon Taobh A-muigh;
- aithisg air moladh sam bith gus seirbheisean sgrùdadh a chur a-mach gu tairgse;
- aithisg air co-obrachadh eadar an Neach In-sgrùdadh is an Luchd-sgrùdadh bhon Taobh A-muigh;
- aithisg air na pròiseasan an aghaidh foill agus bribearachd agus air mar a thathar a’ coileanadh nam pròiseasan sin;
- aithisgean bho thùsan eile taobh a-staigh nan “tri loidhnichean dearbhachd” anns an Fhrèam Dearbhachd aig Bòrd na Gàidhlig.

- management response to audit recommendations;
- significant changes to the audit plan;
- any resourcing issues affecting the delivery of Internal Audit objectives;
- a progress report from the External Audit representative summarising work done and emerging findings;
- a progress report from the Improvement Plan Steering Group so long as it exists.

As and when appropriate, the committee will also be provided with:

- business update reports from the Accountable Officer;
- the annual Internal Audit Plan detailing Terms of Reference and Strategy
- the Internal Auditor’s Annual Opinion and Report;
- quality assurance reports on the Internal Audit function;
- the draft accounts of the organisation;
- the draft governance statement;
- a report on any changes to accounting policies;
- External Audit's management letter/report;
- a report on any proposals to tender for audit functions;
- a report on co-operation between Internal and External Audit;
- a report on the anti-fraud and anti-bribery arrangements and performance;
- reports from other sources within the "three lines of assurance" in Bòrd na Gàidhlig's Assurance Framework



<b>For</b>	Audit & Assurance Committee
<b>Date of Meeting</b>	09/02/2022
<b>Location:</b>	Online
<b>Item on Agenda</b>	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		20/01/2022	For Approval
Appendices		PT 1 – Strategic Risk Register	
1.0	Purpose		
1.1	<p>The paper presents the strategic risk register. This was reviewed and considered by the Leadership Team and all staff at their meeting on the 20<sup>th</sup> January.</p> <p>This paper is in English to assist understanding by Internal and External Auditors as demonstration of competent risk management is central to their work.</p>		
2.0	Cùl-fhiosrachadh/Background		
2.1	n/a		
3.0	Prìomh Aithris/Fiosrachadh / Main points		
3.1	<p>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. This is expected to be introduced in the first quarter of the new financial year and until this is ready, the existing register is still in use.</p> <p>Main changes proposed:</p> <ul style="list-style-type: none"><li>• Removal of risk 1.1 with regard to the impact of Covid 19 on the elderly</li><li>• Reduction in the probability and rating of risk 2.3 regarding reduced funding</li><li>• Updates to action narratives and some risk owners</li></ul>		
4.0	Moladh /Recommendation		
4.1	<p>The Committee is requested to:</p> <ul style="list-style-type: none"><li>- Discuss the register</li><li>- Make recommendations for changes as viewed appropriate; and</li><li>- Approve the register.</li></ul>		
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.		
<b>5.3</b>	<b>Impact on Training</b>		
	Apart from increasing staff understanding of the issues raised by the risk register, there is not direct impact.		
<b>5.4</b>	<b>Links to Corporate Aims</b>		
	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.		
<b>5.5</b>	<b>Links to the National Performance Framework</b>		
	<b>Our Purpose</b>		<b>Our Values</b>
	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
	<b>AR LUACHAN BUILEAN NÀISEANTA</b>		
	Human Rights	<input type="checkbox"/>	Children & Young People <input type="checkbox"/>
	Culture	<input type="checkbox"/>	Communities <input type="checkbox"/>
	Environment	<input type="checkbox"/>	Poverty <input type="checkbox"/>
	Health	<input type="checkbox"/>	International <input type="checkbox"/>
	Learning	<input type="checkbox"/>	Economy <input type="checkbox"/>
	Successful innovative businesses	<input checked="" type="checkbox"/>	
<b>5.6</b>	<b>Impact on Reputation</b>		
	Managing risk has a significant impact on the organisation. The regular review of the strategic risk registers ensure the organisation focuses on this.		
<b>5.7</b>	<b>Impact on Health and Safety</b>		
	n/a		
<b>5.8</b>	<b>Legal Impact</b>		
	n/a		
<b>5.9</b>	<b>Impact on Equality</b>		
	n/a		
<b>5.10</b>	<b>Impact on Environment</b>		
	n/a		

## STRATEGIC RISK REGISTER

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## 1. Covid-19

1.1	<b>Impact of Covid-19 on elderly</b>	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	<del><b>Treat:</b></del> With partners, encourage cross-generation communications to reduce elderly isolation and increase language transfer.  2 years on from the start of the pandemic, while the elderly have definitely been affected, it has not had the impact we had anticipated when we created the COVID risks.	Mar 2020	Dec 2021	4	2	8	8	→	4	3	12	Director of Language Planning and Community Developments
1.2	<b>Downturn in the economy, leading to reducing public funds and greater need for funding in critical care services</b> (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	<del><b>Treat:</b></del> Bòrd na Gàidhlig continues to operate on Best Value principles.  <del><b>Take an opportunity</b></del> Provide input and support for Provide leadership on how BnG can support SG manifesto delivers its Programme for Government commitments for Gaelic; and aim to normalise Gaelic within other commitments.	April 2019	Jan 2022	4	2	8	8	→	4	4	16	Head of Finance and Corporate Affairs Ceannard
1.3	<b>Partners unable to deliver projects (funded by BnG)</b>	Reduced activity in Gaelic; reduced ability to deliver BnG strategic priorities.	Collaboration with partners to discuss and develop alternatives.	<del><b>Treat</b></del> Continue regular communication with main funded organisations.  <del><b>Take an opportunity</b></del> Consider, with partners, alternatives or new developments to support delivery of Gaelic services.	April 2020	Jan 2022	4	1	4	4	→	4	4	16	Director of Language Planning and Community Developments Ceannard
1.4	<b>Loss of staff due to illness</b>	Reduced ability to carry out BnG's work and impact on staff morale.	Programme of support for staff in working from home.	<del><b>Treat</b></del> Review organisational priorities and/or identify alternative routes to delivering functions 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	Jan 2022	4	3	12	12	→	4	4	16	Ceannard
1.5	<b>Reduction in staff productivity</b>	Reduced capacity to deliver BnG's work due to impact of continued lockdown.	Programme of support for staff in working from home.	<del><b>Treat</b></del> Review organisational priorities. Ensure wellbeing is a priority for staff and board. <del><b>Take the Opportunity</b></del>	Mar 2021	Jan 2022	4	2	8	8	→	4	4	16	Ceannard

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

## 2. More people are using and benefiting from Gaelic at work, at home, and in the community.

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	<p><b>Treat:</b> Include Gaelic language in development of policies and contribute to public consultations</p> <p><b>Take the Opportunity</b> Support initiatives aimed at retaining and attracting people to Gaelic speaking communities including encourage organisations to see current home-working as an opportunity for young people to live in the islands. Use existing consultations and particularly for NGLP#4 to engage further with traditional communities. Continue to emphasise the messages of the current National Plan on the impact of socio-economic issues.</p>	Nov 2019	Jan 2022	3	3	9	9	→	4	3	12	Ceannard
2.2	Scotland's Census 2021 (deferred to 2022)	Continued decline of Gaelic speakers will negatively impact the view of the public and politicians	Encouraging Gaelic speakers to acknowledge their Gaelic skills in the census	<p><b>Tolerate:</b> Communication strategy to encourage people to acknowledge their Gaelic skills in Scotland's Census 2021 (<i>now 2022</i>).  Communication strategy in place to prior to publication of census results</p> <p><b>Take an Opportunity</b> Encourage anyone who has Gaelic skills to participate in the census process. Use the information session with NRS and Gaelic orgs to inform the communication strategy.</p>	Nov 2019	Jan 2022	3	2	6	6	→	4	3	12	Interim Director of Development
2.3	Economy	Reduced funding for public bodies will result in less spending on Gaelic	Cooperating with public bodies to encourage maintenance of support for Gaelic	<p><b>Treat:</b> 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</p>	Nov 2019	Jan 2022	4	3	12	16	↓	4	4	16	Ceannard

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				<u>Take the Opportunity</u> 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 and explore expansion opportunities. <b>Maximise the positive message on adult Gaelic learning and the economy.</b>											
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### 3. Opportunities for people to develop their Gaelic skills at any age have increased and are more accessible

3.1	<b>As consequence of budgetary pressures resulting from Covid-19 LAs do not prioritise extending Gaelic Education.</b>	Number of children with Gaelic skills is insufficient to maintain speaker numbers	Ensuring that there is enough people and financial resources to meet demand	<u><b>Transfer:</b></u> Working with local authorities to ensure that staff are available where they are needed.  <u><b>Transfer:</b></u> Working with colleges, universities, and training providers to ensure that their courses are delivering enough staff to meet demand. <b>Providing professional advice and support for the teacher recruitment workstream in Faster Rate of Progress.</b>  <u><b>Treat</b></u> Continuing support for LAs on Gaelic Plan commitments and through engagement with national networks (GLAN, ADES etc.) <u><b>Take the Opportunity</b></u> Use the work underway to review the <u>implementation of the Statutory Guidance to increase understanding of it and its use.</u> <u>Provide advice for the development of the SG manifesto commitments for education.</u>	Nov 2019	Jan 2022	4	4	16	16	→	4	5	20	Director of Gaelic Education
3.2	<b>Local authorities unwilling to grow Gaelic Education</b>	Number of children with Gaelic skills is insufficient to maintain speaker numbers	Making the case (financial, economic and educational) for Gaelic education.	<u><b>Treat:</b></u> 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.) <b>and the developing work with the Gaelic teacher recruitment officer e.g. projects such as Dèandiofar. In addition, working with a variety of LAs on developing GME services Statutory Guidance.</b>  <u><b>Take the opportunity</b></u> Continue to promote the positive news about research into bilingualism. <u>Provide advice for the development of the SG commitments for education.</u>	Nov 2019	Jan 2022	4	3	12	12	→	4	5	20	Director of Gaelic Education

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3.3	Learning needs of individuals not met	People do not feel confident in their Gaelic skills, leading to reduced use	Ensuring that Gaelic education remains a choice.  Ensuring that all children starting Gaelic education can follow it through to secondary level.  Ensuring that all adults who aim to develop their Gaelic skills have the opportunity to do so.	<b>Transfer:</b> Continuing support for LAs on Gaelic Plan commitments and through engagement with national networks (GLAN, ADES, CLAD etc.) Continuing partnership work with LearnGaelic, <b>SpeakGaelic</b> 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.  <b>Take the opportunity:</b> Work with all partners to promote access to online resources for all stages and types of learning needs and support resource expansion to ensure continued growth on online learning for all types of learning needs, particularly SpeakGaelic. Make use of data provided by LearnGaelic.scot monthly.  <b>Transfer:</b> Ensure that there is strategic lead to ensure that learning resources are in place to fulfil needs and ambitions.	Nov 2019	Jan 2022	4	4	16	16	→	5	3	15	Director of Gaelic Education

### 4. More people in Scotland are positive about Gaelic language and culture

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.	<b>Treat:</b> Having an active communication strategy to publicise the successes and counter misinformation.  <b>Transfer</b> Encourage others to maximise good news stories about Gaelic  <b>Take the Opportunity</b> Continue to promote the statistics from Duolingo, LearnGaelic, SpeakGaelic and online activities. Provide leadership on the interdependence of all Gaelic communities and the importance of collaboration and mutual support.	Nov 2019	Jan 2022	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.	<b>Take the Opportunity</b> Continue communication with MSPs who are involved with and supportive of Gaelic to support national developments.	Nov 2019	Jan 2022	4	3	12	12	→	4	4	16	Ceannard

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4.3	Gaelic not seen as important	Public and political support for Gaelic eroded	Normalising Gaelic within Scottish life	<b>Treat:</b> Emphasise the social and economic worth of Gaelic to the whole of Scotland.	Nov 2019	Jan 2022	4	3	12	12	→	4	4	16	Ceannard

5. Bòrd na Gàidhlig continues to develop how it works

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 to increase SMT and other teams' capacity	<b>Treat:</b> Continue to make a business case to Scottish Government  <b>Treat:</b> Attention given in the workforce plan to ensure that enough staff resource is in place to successfully deliver GLPs and policy functions in the short and long term.	Nov 2019	Jan 2022	4	4	16	16	→	5	4	20	Ceannard
5.2	Reputation	Negative aspects of reputation affect Bòrd na Gàidhlig's ability to deliver its role.	Communications Strategy to highlight Bòrd na Gàidhlig's role in promoting and funding Gaelic development	<b>Treat:</b> Utilising all media channels to tell our story  <b>Take the opportunity</b> Increase communication through the work in developing the 4th National Gaelic Language Plan.	Nov 2019	Jan 2022	4	2	8	8	→	5	5	25	Ceannard

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<b>For</b>	Audit & Assurance Committee
<b>Date of Meeting</b>	09/02/2022
<b>Location:</b>	Online
<b>Item on Agenda</b>	8.1

<b>Title</b>	Annual Report & Accounts – Plan	
<b>Request</b>	For Decision	
<b>Spokesperson</b>	Nicola Pearson, Head of Finance and Corporate Affairs	
<b>Governance route for the report</b>	<b>Date</b>	<b>Type of Treatment</b>
-	-	-
<b>Appendices</b>	PT1 – Project Plan for preparation of the Annual Report and Accounts for 2021/22	
<b>1.0</b>	<b>Adhbhar/Reason</b>	
<b>1.1</b>	<p>The paper presents the project plan for the preparation of the Annual Report and Accounts for the year ended 31 March 2022.</p> <p>The paper is in English due to the related documents from Deloitte being in English and the accounts being drafted in English for the first working version.</p>	
<b>2.0</b>	<b>Cùl-fhiosrachadh/Background</b>	
<b>2.1</b>	BnG is required to prepare Annual Report and Annual Accounts in terms of the Accounts Direction issued by Scottish Ministers, and in compliance with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the year.	
<b>3.0</b>	<b>Prìomh Aithris/Fiosrachadh / Main points</b>	
<b>3.1</b>	BnG is required to lay the Annual Report and audited Annual Accounts for the year ending 31 March 2022 before The Scottish Parliament by 31 December 2022.	
<b>3.2</b>	Preparation of the Annual Report and Accounts is a complex task involving a number of members of staff and spanning a period of approximately 6 months, with considerable preparation and a number of strict deadlines. It requires close co-ordination with the auditors as well as those providing graphic design and translation services.	
<b>3.3</b>	The major steps involved in this exercise have been scheduled in the plan. However this is not comprehensive and there may be additional actions required which become known during the preparation process.	
<b>4.0</b>	<b>Moladh /Recommendation</b>	
<b>4.1</b>	<p>The Committee is requested to:</p> <ul style="list-style-type: none"> <li>- Approve the Project Plan for preparation of the Annual Report and Accounts for 2021/22</li> </ul>	

<b>5.0</b>	<b>Prìomh Bhuidhean Ro-innleachdach</b>
<b>5.1</b>	<b>Buidhean air Ionmhas/Impact on Finance</b>
	Audit fees and costs of annual report preparation are included in the budget for the year.
<b>5.2</b>	<b>Buidhean air Luchd-obrach/Impact on Staff</b>
	Staff involved are in post and it is not anticipated that additional resources will be required.
<b>5.3</b>	<b>Buidhean air Trèanadh/ Impact on Training</b>
	Staff involved are already trained and familiar with the accounts preparation process.
<b>5.4</b>	<b>Ceanglaichean ri Amasan Ro-innleachadh agus Corporra/Links to Strategic and Corporate Aims</b>
	Corporate Plan Aim: 4 That Bòrd na Gàidhlig will continue to improve how it works.
<b>5.5</b>	<b>Ceanglaichean ri Frèam-obrach Coileanaidh Nàiseanta/ Links to the National Performance Framework</b>
	n/a
<b>5.6</b>	<b>Buidhean air Cliù/Impacts on Reputation</b>
	It is important the BnG continues to demonstrate its achievements and its financial stability, as well as showing transparency about its activities and finance.
<b>5.7</b>	<b>Buidhean air Slàinte is Sàbhailteachd/Impacts on Health and Safety</b>
	n/a
<b>5.8</b>	<b>Buidhean Laghail/Legal Impacts</b>
	This process enable BnG to comply with the legal requirements concerning transparency and accountability.
<b>5.9</b>	<b>Buidhean air Co-ionannas/Impacts on Equality</b>
	n/a

## Bòrd na Gàidhlig Project Plan for Preparation of Annual Report & Accounts (2021-22)

The Head of Finance and Corporate Affairs will co-ordinate the preparation of Annual Report & Accounts.

### 1. Preparation

Action	Owner	Timeline	Notes / Guidance
Request for actuary report information to be made to Pension Fund	Head of Finance and Corporate Affairs	February 2022	
Overview panel on design and layout of the 2021-22 Annual Report & Accounts	Communications Officer	March 2022	The Ceannard, Head of Finance & Corporate Affairs, and the Communications Officer to discuss layout and look of 2021-22 report and external audit recommendations re improvements
Review Government Financial Reporting Manual (FReM) and identify changes required for annual report and accounts	Head of Finance and Corporate Affairs	31 March 2022	
<b>Annual Report - Performance Report</b>			
Overview	Ceannard	29 April 2022	The sections of the Annual Report may change and be placed in a different order from that shown.
Cathraiche's Report	Ceannard	29 April 2022	
Ceannard's Review	Ceannard	29 April 2022	
Our Remit & Mission Statement	Ceannard	29 April 2022	
Corp & Business Plan	Ceannard	29 April 2022	
Statutory Background	Ceannard	29 April 2022	
Performance Summary	Ceannard	29 April 2022	
Overview of the Year	Ceannard	29 April 2022	Case studies
Financial Targets	Head of Finance and Corporate Affairs	29 April 2022	
Going Concern	Head of Finance and Corporate Affairs	29 April 2022	
Supplier Payment Policy	Head of Finance and Corporate Affairs	29 April 2022	
KPI's	Head of Finance and Corporate Affairs	22 April 2022	
Key Risks	Head of Finance and Corporate Affairs	22 April 2022	
Environmental Matters	Head of Finance and Corporate Affairs	22 April 2022	
Freedom of Information Requests	Head of Finance and Corporate Affairs	22 April 2022	



<b>Annual Report – Accountability Report</b>			
Pension Liabilities	Head of Finance and Corporate Affairs	29 April 2022	
Non-Audit Fees	Head of Finance and Corporate Affairs	29 April 2022	
Statement of Accountable Officer's Responsibilities	Head of Finance and Corporate Affairs	29 April 2022	
Disclosure of Information to the Auditors	Head of Finance and Corporate Affairs	29 April 2022	
Remuneration report - Unaudited	Head of Finance and Corporate Affairs	29 April 2022	
Remuneration report - Audited	Head of Finance and Corporate Affairs	29 April 2022	
Remuneration report - Board members	Head of Finance and Corporate Affairs	29 April 2022	
Remuneration report - Remuneration of Cathraiche	Head of Finance and Corporate Affairs	29 April 2022	
Remuneration report - Remuneration of Ceannard & Leadership Team	Head of Finance and Corporate Affairs	29 April 2022	
Remuneration report - Fair Pay Disclosure	Head of Finance and Corporate Affairs	29 April 2022	
Remuneration report - Pension Entitlements of Board Members, Ceannard and Leadership team	Head of Finance and Corporate Affairs	29 April 2022	
Remuneration report - Retirement Benefits	Head of Finance and Corporate Affairs	29 April 2022	
Remuneration report - Cash Equivalent Transfer Values	Head of Finance and Corporate Affairs	29 April 2022	
Remuneration report - Real Increase in CETV	Head of Finance and Corporate Affairs	29 April 2022	
Remuneration report - Staff Costs during the year	Head of Finance and Corporate Affairs	29 April 2022	
Remuneration report - Compensatory Payments	Head of Finance and Corporate Affairs	29 April 2022	
Remuneration report - Gender Note	Head of Finance and Corporate Affairs	29 April 2022	
Remuneration report - PAD - Gifts and Charitable Donations	Head of Finance and Corporate Affairs	29 April 2022	
Accountability & Corporate Report	Head of Finance and Corporate Affairs	29 April 2022	
Board Composition	Head of Finance and Corporate Affairs	29 April 2022	
Governance Statement	Head of Finance and Corporate Affairs	29 April 2022	



Employee Involvement	Head of Finance and Corporate Affairs	22 April 2022	
Equality Duty	Head of Finance and Corporate Affairs	22 April 2022	
Personal Data Related Incidents	Head of Finance and Corporate Affairs	22 April 2022	
Remuneration report - Sickness Absence	Head of Finance and Corporate Affairs	22 April 2022	
Committee Membership & Working Group Attendance	Office Manager	22 April 2022	
<b>Independent Auditor Report</b>	<b>Deloitte</b>	September 2022	To be confirmed
Financial Statements & Notes	Head of Finance and Corporate Affairs	03 May 2022	

## 2. AUDIT

Action	Owner	Timeline	Notes / Guidance
Draft of Annual Report & Accounts ready for internal review	Head of Finance and Corporate Affairs	03 May 2022	
Clearance meeting with Accountable Officer, Head of Finance and Corporate Services	Head of Finance and Corporate Affairs	09 May 2022	Head of Finance and Corporate Affairs and finance staff will quality check information and supporting papers ahead of submission to Deloitte
Submit draft Annual Report & Accounts and supporting notes to Deloitte	Head of Finance and Corporate Affairs	13 May 2022	
<b>Deloitte 'on-site'</b>	Deloitte	23-27 May 2022	To be confirmed
Detailed review of annual accounts and report, including Annual Governance Statement	Deloitte	23-27 May 2022	To be confirmed
Final audit adjustments	Deloitte	20 June 2022	To be confirmed
Draft accounts cleared from auditors	Deloitte	27 June 2022	To be confirmed

## 3. APPROVAL AND DELIVERY

Action	Owner	Timeline	Notes / Guidance
<b>Internal Control Checklist (ICC)</b>	Head of Finance and Corporate Affairs	6 May 2022	Head of Finance and Corporate Affairs to sign and issue to Accountable Officer and re-sign

			prior to AO signing accounts in Sept 2022. [Check Scottish Public Finance Manual for any changes to ICC]
<b>Certificate of Assurance</b>	Head of Finance and Corporate Affairs	19 Aug 2022	Head of Finance and Corporate Affairs to sign and issue to Ceannard. [Check with Scottish Public Finance Manual for any changes to Certificate of Assurance]
<b>Audit &amp; Assurance Committee Meeting</b>	Head of Finance and Corporate Affairs	6 Sept 2022	Committee asked to approve draft of accounts and recommend them to the Board for approval.
<b>Board Meeting for approval of Annual Report and Accounts</b>	Head of Finance and Corporate Affairs	6 Oct 2022	<p>Annual Report &amp; Accounts submitted to Board for approval.</p> <p>Accountable Officer signs two copies* of accounts (at any point after Board approval, but before statutory deadline of 31 Dec 2022)</p> <p>External Auditor signs two copies* (when Accountable Officer signs; but before statutory deadline of 31 Dec 2022)</p> <p>[* One copy for each, Accountable Officer and External Auditor]</p> <p>The Letter of Representation will also need to be signed by the Accountable Officer as at the 6 October 2022 and a signed copy given to External Auditor.</p> <p>** Important - After Board approval, the <i>only</i> changes to accounts that can be made without needing re-approval by the Board are formatting changes (e.g., going to 'glossy' version) rather than changes to content. Any changes to content would need to go through the audit process and Board approval process again (unless obviously trivial – e.g., changing punctuation, grammar, etc.)</p>
External Auditor submits two signed copies of final Accounts to Audit Scotland	Deloitte	12 October 2022	To be confirmed

Auditor General provide clearance to BnG for accounts to be laid before Parliament	Audit Scotland		Auditor General will issue letter to BnG. Section 22(3) of the Public Finance and Accountability (Scotland) Act 2000 Act enables the Auditor General to report on the accounts and where they consider that there are issues which should be brought to the attention of Parliament. If the Auditor General concludes such a report is not required, then BnG moves to lay the accounts before Parliament.
Copy of accounts laid before Parliament	Head of Finance and Corporate Affairs	Can only be moved on after receipt of letter from Auditor General.	<p>One copy of the report is being laid before the Scottish Parliament under paragraph 9 of schedule 1 to the Gaelic Language (Scotland) Act 2005 and section 22(5) of the Public Finance and Accountability (Scotland) Act 2000. It is not subject to any parliamentary procedure.</p> <p>Sponsor team will arrange for accounts to be laid before parliament. For this to happen BnG will supply the sponsor team with two paper copies of the signed Annual Report &amp; Accounts; an electronic copy of the letter received from the Auditor General; and an electronic version of the signed Annual Report &amp; Accounts</p> <p>BnG will co-ordinate with Sponsor Division when account laid before Parliament so that BnG will publish Annual Report &amp; Accounts at same time as well as distribute copies to relevant stakeholders</p>

#### 4. DESIGN & PRINT

Action	Owner	Timeline	Notes / Guidance
Head of Finance and Corporate Affairs and Communications Officer to meet with design & print team to discuss design and agree timetable for delivery	Head of Finance and Corporate Affairs	By 1 April 2022	
Oversee translation of all text	Communications Officer	April 2022	Initial discussion with translator to agree timetable for translation of annual report & accounts
Oversee translation of all text	Communications Officer	June / July 2022	Ongoing liaison with translator re work schedule
Delivery of all texts to design	Communications Officer	28 June 2022	
Final draft of print version received in pdf from design for submission to Audit & Assurance Committee	Communications Officer	31 July 2022	Copy to be sent to Deloitte for proofing
Any changes from Audit & Assurance Committee meeting sent to design team	Communications Officer	16 September 2022	[Any changes will need to be agreed with Deloitte]
Final draft of print version received in pdf from design for submission to Board	Communications Officer	23 September 2022	Copy to be sent to Deloitte for proofing
If report approved by Board, confirm to design team to go ahead with printing small number of copies	Communications Officer	10 October 2022	Design/Printers to add electronic signatures in appropriate places mirroring where Accountable Officer and External Auditor signed the accounts on 22/23 Sept. Date to be added at signatory must be the same as the date when the Accountable Officer and External Auditor signed the accounts. Confirm number needed for print run with relevant stakeholders.
Delivery of print run to Great Glen House or other location	Communications Officer	24 October 2022	Note: Annual Report & Accounts not to be published or distributed until they are laid before Parliament.



<b>For</b>	Audit & Assurance Committee
<b>Date of Meeting</b>	09/02/2022
<b>Location:</b>	Online
<b>Item on Agenda</b>	8.2

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 2022/23	
1.0	Purpose		
1.1	<p>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.</p> <p>The paper is in English as it is presented by the Head of Finance and Corporate Affairs.</p>		
2.0	Background		
2.1	Both Committees and the Board of BnG have a work program. They are useful in planning and ensuring that relevant and regular topics are presented throughout the year.		
3.0	Main points		
3.1	<p>The Plan covers the Committee’s annual cycle. The plan is drawn up from the Committee’s standing orders and is reviewed at each meeting to ensure it is completed or where there are deviations, that these are monitored.</p> <p>The programme of internal audit reports will be completed once the new contract for internal audit service is in place and there is scope for ad hoc requests to be added as the year progresses.</p>		
4.0	Recommendation		
4.1	The Committee is requested to approve the workplan for 2022/23		
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 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	<input type="checkbox"/>	Children & Young People	<input type="checkbox"/>
	Culture	<input type="checkbox"/>	Communities	<input type="checkbox"/>
	Environment	<input type="checkbox"/>	Poverty	<input type="checkbox"/>
	Health	<input type="checkbox"/>	International	<input type="checkbox"/>
	Learning	<input type="checkbox"/>	Economy	<input type="checkbox"/>
	Successful innovative businesses	<input checked="" type="checkbox"/>		
	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 statutory responsibilities.			
5.9	Impact on Equality			
	n/a			
5.10	Impact on Environment			
	n/a			

<b>A' CHOMATAIDH SGRÙDAIDH IS DEARBHACHD (CSD)</b> <b>Plana Obrach 2022/23</b>	<b>AUDIT &amp; ASSURANCE COMMITTEE (AAC)</b> <b>Work Plan 2022/23</b>
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MIOS   MONTH			04 2022	05 2022	06 2022	07 2022	08 2022	09 2022	10 2022	11 2022	12 2022	01 2023	02 2023	03 2023
Ceann-latha Coinneamh na CSD AAC Meeting Date				24mh				6mh		15mh			7mh	
A h-uile Coinneamh Puingean Stèidhichte	Introduction / Welcome	Cùisean Tòiseachaidh / Fàilte												
	Declarations of Interest	Nochdadh Compàirteachas												
All meetings Standing Items	Minute of Previous Meeting	Geàrr-chunntas na Coinneimh mu Dheireadh												
	Action Log	Clàr Ghnìomhan												
	Risk Management	Rianachd Mhi-chinntean												
	External Audit Progress Report	Adhartais leis an Sgrùdadh bhon Taobh A-muigh												
	Workplan Review	Sùil air a' Phlana Obrach												
Aithisgean In-sgrùdaidh	Internal Audit Annual Report	In-sgrùdadh, Aithisg Bhliadhnail		✓										
	External Organisations (MFOs) - Performance Management	Buidhnean taobh a-muigh (PBG) - Stiùireadh Coileanaidh		✓										
Internal Audit Reports	Public Bodies Gaelic Language Plans	Planaichean Gàidhlig Bhuidhnean Phoblach		✓										
Puingean Cunbhalach Bliadhnail	Internal Audit, Annual Audit Plan	In-Sgrùdadh, Plana Sgrùdaidh Bliadhnail		✓										
	External Audit, Annual Audit Plan	Sgrùdadh bhon Taobh a-muigh, Plana Sgrùdaidh Bliadhnail											✓	
Annual Cyclical Items	External Audit, Annual Audit Report	Sgrùdadh bhon Taobh a-muigh, Aithisg Sgrùdaidh Bhliadhnail						✓						
	Annual Report & Accounts	Dreachdan den Aithisg Bhliadhnail is na Cunntasan						✓						
	AAC Annual Report to the Board	Aithisg Bhliadhnail na CSRC don Bhòrd Stiùiridh		✓										
	Annual Review of Terms of Reference	Ath-sgrùdadh Bliadhnail air na Bun-riaghailtean		✓										
	Annual Review of Audit Committee Effectiveness and training	Sgrùdadh Bliadhnail air Èifeachdas na Comataidh Sgrùdaidh agus trèanadh		✓										
	Cyber Resilience Report	Aithisg air Tèarainteachd Dhidseatach											✓	
	Project Plan for Preparation of Annual Accounts	Plana Pròiseict gus na Cunntasan Bliadhnail Ullachadh											✓	
	Risk Management Strategy	Ro-innleachd Rianachd Mhi-chinntean		✓										
	Committee Development Plan	Plana Leasachaidh na Comataidh						✓						
Puingean Eile Ad Hoc Items														