

## BÒRD NA GÀIDHLIG

Geàrr-chunntas de Choinneamh na Comataidh

Sgrùdaidh is Dearbhachd

Air loidhne – MS Teams

Diciadain 09/02/2022 09:30 – 12:05

Audit and Assurance Committee Meeting Minute

Online – MS Teams

Wednesday 09/02/2022 09:30 – 12:05

## SEISEAN DÙINTE

## CLOSED SESSION

1.1 **Buill Bùird an Làthair:**

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

**Board Members Present:**

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

**An làthair:**

Shona NicIlinnein, Ceannard/Oifigear Cunntachail [SNI]  
Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra [NP]  
Karlyn Watt, Deloitte LLP [KW]  
Louise NicIleathain, Manaidsear Gnìomhan [LNI] – *Puing 3*  
Orla NicDhòmhnaill, A' clàradh a' gheàrr-chunntais [OND]  
Stuart Pescodd, Riaghaltas na h-Alba [SP]  
Niall Bartlett, Riaghaltas na h-Alba [NB]

**In Attendance:**

Shona MacLennan, Ceannard/Accountable Officer [SML]  
Nicola Pearson, Head of Finance and Corporate Affairs [NP]  
Karlyn Watt, Deloitte LLP [KW]  
Louise Maclean, Operations Manager [LML] – *Point 3*  
Orla MacDonald, Recording the Minutes [OMD]  
Stuart Pescodd, Scottish Government [SP]  
Niall Bartlett, Scottish Government [NB]

**Leisgeulan**

Scott McCready, Wylie Bisset [SMC]

**Apologies**

Scott McCready, Wylie Bisset [SMC]

1.2 **A' Nochdadh Chom-pàirtean**

JG – Riaghaltas na h-Alba

**Declarations of Interest**

JG – Scottish Government

1.3 **Geàrr-cunntas na coinneimh mu dheireadh****Minutes of last meeting****Co-dhùnadh:**

Thug Buill fa-near don gheàrr-chunntas.

**Co-dhùnadh:**

Members noted the minutes.

1.4 **Clàr-gnìomhan na Comataidh Sgrùdaidh is Dearbhachd**

Thug NP geàrr-chunntas seachad air a' chlàr gnìomhan.

**Actions Log from Audit and Assurance Committee**

NP gave an overview of the actions log.

Tha Sgrùdadh Alba air a bhith ann an conaltradh gus innse gu Audit Scotland have been in touch to inform that they have written a letter in response to the Parliament's Public Audit Committee. Members asked if this means it is unlikely that anyone from BNG will be called to the committee. KW replied that this was quite a positive report so they may be likely to be called and she offered to follow this up with Audit Scotland.

1.5 **Gnothach Iomchaidh sam Bith Eile**

Cha robh gin ri clàradh.

**AOCB**

None to note.

2.0 **SGRÙDADH****AUDIT**2.1 **Plana Sgrùdaidh Bliadhna 21/22**

Seo a' bhliadhna mu dheireadh mar luchd-sgrùdaidh bhon taobh a-muigh aig Deloitte. Tha an sgrùdadh seo na 2 phàirt – aithrisean ionmhais agus sgòp nas fharsainghe.

**Annual Audit Plan 21/22**

Final year as being external auditors This is Deloitte's final year as external auditors. This audit forms 2 parts – financial statements and wider scope.

**Aithrisean ionmhais**

Tha cunnartan susbainteach air am mìneachadh anns na pàipearan. Tha na cunnartan a chaidh ainmeachadh an aon rud ris a' bhliadhna roimhe agus an aon rud ri buidhnean eile den aon seòrsa. Cha robh atharrachadh mòr air ìrean aithris, dìreach atharrachaidhean beaga air diofar aithisgean. Chaidh a chomharrachadh gu bheil inbhe cunntasachd ùr air IFRS an ath-bhliadhna, tha NP air a bhith ag ullachadh gus seo a thoirt a-steach.

**Sgrùdadh Farsaing**

Leis na h-aithisgean fàbharach a chaidh don neach-sgrùdaidh choitcheann agus na h-aithisgean deireannach an-uiridh, chaidh co-dhùnadh nach biodh feum air sgrùdadh stèidhichte air sgòp farsaing. Cuiridh Deloitte an clàs "buidheann bheag" nas cumhainge an sàs. Leanaidh Deloitte orra a' cumail sùil air a' bhuidhinn le bhith a' frithealadh choinneamhan agus a' leughadh phàipearan.

Thathar a' beachdachadh air buaidh Brexit agus atharrachadh na gnàth-shìde agus bu chòir do BNG comharrachadh mar a dhèiligeas iad riutha sin san Aithisg Bhliadhnail agus Cunntasan.

Tha geàrr-chunntas air duilleag 5 a tha a' mìneachadh prìomh dhleastanasan BNG

**Aithris Aithrisean**

Bha buill a' faighneachd carson a bha lùghdachadh anns an ìre susbainteachd. Fhreagair KW gur e am figear buntainneachd 3.5% den chaiteachas iomlan agus gu bheil an dùil gum bi seo beagan nas isle am-bliadhna.

Dh'fhaighnich Buill an gabhadh dàil a chur ann an toirt a-steach aithris IFRS, mar a chaidh a moladh airson riaghaltas ionadail, agus dh'fhaighnich iad an toireadh seo buaidh air BNG. Fhreagair KW gu bheil an dùil aig an ìre seo gun tèid a chur an gnìomh an ath-bhliadhna.

Dh'fhaighnich Buill mun phuing air taobh-duilleig 34 a tha ag ràdh gur e cuibhreann àrd den chaiteachas a th' anns na cosgaisean pàighidh. Dhearbh KW gum faodar am briathrachas ath-sgrùdadh gus sealltainn gu bheil cosgaisean pàighidh nan cuibhreann mòr de na cosgaisean nach eil mar phàirt den buidseat leasachaidh.

Thug Buill fa-near cuideachd do ghealltanasan manifesto Riaghaltas na h-Alba gun dèan iad ath-sgrùdadh air BNG agus an obair aca mar phuing a dh'fhaodadh buaidh a thoirt air obair Deloitte. Dhearbh KW gun tèid seo ùrachadh aig deireadh na bliadhna.

**Co-dhùnadh:**

Thug Buill fa-near don Phlana Sgrùdaidh.

**Financial statements**

Significant risks are set out in the papers. The identified risks are the same as the previous year and same as other similar bodies. There were no significant changes to reporting standards, only minor changes to various reports. It was highlighted that there is a new accounting standard on IFRS next year, NP has been preparing for this being introduced.

**Wide Scope Audit**

Given the positive reports that went to the auditor general and final reports last year, it was concluded that a wider scope based audit will not be needed. Deloitte will apply the narrower "small body" clause. Deloitte will continue to monitor the organisation by attending meetings and papers.

The impact of Brexit and climate change are being considered and BNG should identify how they respond to these in the Annual Report and Accounts

A summary is included in page 5 which sets out BNG's key responsibilities.

**Reporting of Statements**

Members wondered why the reduction in level of materiality. KW confirmed that the materiality figure is 3.5% of gross expenditure and this is predicted to be slightly lower this year.

Members asked if the introduction of IFRS reporting might be delayed, as has been suggested for local government and asked if this could affect BNG. KW replied that it is expected to come into force next year at this stage.

Members asked about the point on page 34 which states that the payroll costs are a high proportion of expenditure. KW confirmed that the wording can be reviewed to reflect that payroll costs are a high proportion of non-Development expenditure.

Members also noted the manifesto commitments of the Scottish Government to review BNG and its work as a point which may influence Deloitte's work. KW confirmed that this will be updated at the year end.

**Decision:**

Members noted the Audit Plan.

**2.2 Tairgse airson Seirbheisean In-sgrùdaidh**

Bha sia notaichean ùidh ann agus aon iarrtas. Cho-dhùn am pannal gun robh an tagradh bho Wylie Bisset coileanta agus air prìs reusanta agus bidh iad mar luchd in-sgrùdaidh airson na trì bliadhna gu 31 Màrt 2025.

Dh'fhaighnich Buill mu fhad a' chùmhnaidh agus shoilleirich NP seo.

Co-dhùnadh:

Dh'aontaich Buill ris an tairgse.

**Tender for Internal Audit Services**

There were six notes of interest and one submission. The conclusion of the panel was that the submission from Wylie Bisset was comprehensive and fairly priced and the will act as internal auditors for the three years up to 31<sup>st</sup> March 2025.

Members asked about the length of the contract and NP confirmed this.

Conclusion:

Members approved the tender.

**3.0 TÈARAINTEACHD DHIDSEATACH****CYBER RESILIENCE****3.1 Aithisg air Tèarainteachd Dhidsiteach**

Thug ùrachadh air ceadan Microsoft cothrom do BNG molaidhean in-sgrùdaidh a chur an gnìomh a thaobh casg air call dàta agus buileachadh riaghladh airson fòn-làimhe BNG.

Chaidh barantas Cyber Essentials a choileanadh san Fhaoilleach agus tha deuchainnean airson Cyber Essentials Plus a' dol air adhart agus a' dol gu math a rèir an neach-measaidh.

Tha LMI air ballrachd iarraidh sa Chom-pàirteachas Co-roinn Fiosrachaidh Tèarainteachd Dhidsiteach a bhios a' co-roinn fiosrachadh mu chunnartan didsiteach ann an àrainneachd tèarainte agus dìomhair.

Chaidh eacarsaich solarachaidh a dhèanamh o chionn ghoirid gus seirbheis làn-rianachd ICT BnG a libhirgeadh agus chaidh an cùmhnaidh a bhuileachadh gu foirmeil air Microtech Group Limited air 7 Gearran. Tha an gluasad air tòiseachadh agus cùmaidh LNI coinneamhan is conaltradh cunbhalach gus dèanamh cinnteach gun tèid seo gu rèidh.

Dh'fhaighnich Buill a bheil LNI toilichte gu bheil sgilean/trèanadh iomchaidh rim faighinn taobh a-staigh na buidhne. Thug LML fiosrachadh às ùr do bhuill mun trèanadh a tha i a' dèanamh, agus chaidh am fiosrachadh sin a chur ris a' phasgan inntrigidh air tèarainteachd dhidsiteach gus am bi an luchd-obrach air fad air seo a dhèanamh.

Dh'fhaighnich Buill mu dhreuchd Oifigearan Dìon Dàta ann an Sgrùdadh, HR agus Solarachadh. Dhearbh LNI gu bheil e na phàirt de dhleastanas an DPO dèanamh cinnteach gu bheil smachdan iomchaidh aig BNG mun fiosrachadh seo.

**Cyber Resilience Report**

Upgrade of Microsoft licenses enabled BNG to implement internal audit recommendations on data loss prevention and the implementation of mobile device management for BNG

Cyber Essentials accreditation was achieved in January and testing for Cyber Essentials Plus is underway and going well according to the assessor.

Requested membership for cyber security sharing

LML has requested to join the Cyber Security Information Sharing Partnership which will share cyber threat information in a secure and confidential environment.

A procurement exercise was carried out recently for the provision of BnG's ICT fully managed service and the contract was formally awarded to Microtech Group Limited on 7<sup>th</sup> Feb. The transition from the current service has begun and regular meetings and contact will be held throughout the transition period to ensure it goes smoothly.

Members asked if LML is happy that appropriate skills/training are available within the organisation. LML updated members on training which she is undertaking, and that information has been added to the induction pack on cyber security so all staff will have undertaken this.

Members asked about the Data Protection Officers role in Audit, HR and Procurement. LML confirmed that it is a part of the role of the DPO to ensure BNG has appropriate controls around this information.

**SEISEAN FOSGAILTE****Buill Bùird an Làthair:**

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

**An làthair:**

Shona NicIlinnein, Ceannard/Oifigear Cunntachail [SNI]  
Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra [NP]  
Karlyn Watt, Deloitte LLP [KW]  
Conor Healy, Deloitte LLP [CH] – *Puing 5*  
Orla NicDhòmhnaill, A' clàradh a' gheàrr-chunntais [OND]  
Stuart Pescodd, Riaghaltas na h-Alba

**Leisgeulan**

Cha robh gin ri clàradh.

**A' Nochdadh Chom-pàirtean**

JG – Riaghaltas na h-Alba

**5.0 AITHISGAN IN-SGRÙDAIDH****5.1 Aithisgean Sgrùdaidh**

Bha SMC toilichte aithris gun robh na h-aithisgean sin glè fhàbharach.

**Riaghladh Ionmhais**

Thug SMC geàrr-chunntas seachad air an aithisg seo. Cha deach molaidhean sam bith a thogail; agus, chaidh seachd raointean de dheagh chleachdadh a chomharrachadh. Uile gu lèir, is e aithisg làidir a tha seo.

Thug Buill agus an Ceannard fa-near cho toilichte 's a bha iad le toraidhean nan aithisgean seo, gu h-àraidh leis gu bheil iad mu raointean air an robh iad ag obair gu dìcheallach gus piseach a thoirt orra.

Dh'fhaighnich Buill an robh an àireamh de bhuill a' bhùird/nan comataidh air a ghabhail a-steach. Dh'ainmich SMC gu bheil iad comhfhurtail leis a' mheud.

**Co-dhùnadh:**

Dh'aontaich Buill ris an aithisg.

**Buaidh Poileasaidh an Riaghaltas**

Thug SMC iomradh air an aithisg. Thug e fa-near nach eil molaidhean sam bith ann, ach gun deach ochd raointean de dheagh chleachdadh a chomharrachadh agus gun deach sgrùdadh air coileanadh mu choinneamh a' phlana a riaghladh gu math.

Thug Buill fa-near a-rithist gun robh iad toilichte leis an aithisg fhàbharach agus mhol iad luchd-obrach BNG airson an cuid obrach.

**OPEN SESSION****Board Members Present:**

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

**In Attendance:**

Shona MacLennan, Ceannard/Accountable Officer [SML]  
Nicola Pearson, Head of Finance and Corporate Affairs [NP]  
Karlyn Watt, Deloitte LLP [KW]  
Conor Healy, Deloitte LLP [CH] – *Point 5*  
Orla MacDonald, Recording the Minutes [OMD]  
Stuart Pescodd, Scottish Government

**Apologies**

None to note.

**Declarations of Interest**

JG – Scottish Government

**INTERNAL AUDIT REPORTS****Audit Reports**

SMC was happy to report that these reports were very positive.

**Financial Governance**

SMC gave an overview of this report. No recommendations were raised; and seven areas of good practice have been highlighted. Overall, this is a strong report.

Members and the Ceannard noted their happiness at the outcome of these reports, especially since they are on areas which they have worked hard to improve.

Members asked if the number of members of board/committee was included. SMC confirmed that they are comfortable with the size.

**Decision:**

Members approved the report.

**Impact of Government Policy**

SMC gave an overview of the report. He noted that there are no recommendations, but eight areas of good practice have been highlighted and the monitoring of the performance against the plan was managed well.

Members again noted their happiness at the positive report and commended the BNG staff for their work.

Co-dhùnadh:

Dh'aontaich Buill ris an aithisg.

**Rianachd Mhì-chinntean**

Thug SMC geàrr-chunntas seachad air an aithisg. Fhuair seo ìre làidir de bharantas agus cha robh molaidhean sam bith ann, agus chaidh 12 raointean de dheagh chleachdadh a thogail. Thug e fa-near gu bheil e air a bhith math adhartas fhaicinn anns na raointean sin thar nam beagan bhliadhnaichean a dh'fhalbh.

Dh'fhaighnich Buill cò air a bheachdaich iad nuair a bha iad a' toirt seachad nan ìrean. Dh'innis SMC do na buill gu bheil iad a' coimhead air na tha iad a' smaoineachadh a bhios buannachdail don bhuidhinn. Thug SNI fios do bhuill mu na h-ath cheumannan, a' gabhail a-steach ullachadh Plana Sgrùdaidh Taobh a-staigh 22/23 a thig chun na Comataidh sa Chèitean.

Dh'fhaighnich Buill a bheil feum air tuilleadh trèanaidh ann an stiùireadh mhì-chinntean. Chaidh a dhearbhadh gun dèan buill ùra sam bith air a' Chomataidh an Trèanadh Sgrùdaidh Èifeachdach a tha a' dèiligeadh ri cunnart. Mhol Buill gum biodh seisean trèanaidh goirid neo-fhoirmeil air dòighean aithris mhì-chinntean ùra feumail nuair a bhiodh buill ùra a' bhùird ann.

Thug SMC fa-near gu bheil e air a bhith math na leasachaidhean a thathar a' dèanamh agus a' cumail suas thar nam bliadhnaichean fhaicinn.

Thug KW fa-near gu bheil coltas math air na h-aithisgean sin bho shealladh sgrùdaidh bhon taobh a-muigh.

Co-dhùnadh:

Dh'aontaich Buill ris an aithisg.

**5.2 Inbhe Molaidhean Sgrùdaidh**

Thug NP iomradh air an aithisg, a' gabhail a-steach gun deach 2 ghnìomh a chrìochnachadh bho chaidh an aithisg seo a thoirt don Chomataidh mu dheireadh, an dà chuid nam molaidhean bho In-sgrùdaidh. Tha seo a' fàgail dìreach trì molaidhean sgrùdaidh bhon taobh a-muigh, agus tha iad uile a' dol air adhart. Bu chòir àireamh 3 a bhith dèante sa Mhàrt.

Co-dhùnadh:

Dh'aontaich Buill ris a' phàipear.

Decision:

Members approved the report.

**Risk Management**

SMC gave an overview of the report. This got a strong level of assurance and no recommendations, and 12 areas of good practice were raised. He noted that it has been good to see the progress in these areas over the last few years.

Members asked what they took into consideration when giving the ratings. SMC informed the members that they look at what they think will benefit the organisation. SML informed members on next steps, which includes preparing the Internal Audit Plan for 22/23 which will come to the Committee in May.

Members asked if there is a need for further risk management training. It was confirmed that any new members to the Committee will complete the Effective Audit Training which covers risk. Members suggested a short informal training session on new risk reporting methods would be useful once new board members have joined.

SMC noted it has been good to see the improvements which have been being made and maintained over the years.

KW noted that these reports look positive from an external audit perspective.

Decision:

Members approved the report.

**Status of Audit Recommendations**

NP gave an overview of the report, including that since this report was last presented to the Committee there have been 2 actions completed, both recommendations from Internal Audit. This leaves just three external audit recommendations, all of which are in progress. Number 3 should be completed in March.

Decision:

Members approved the paper.

*Dh'fhàg SMC na coinneimh aig 11.00*

*SMC left the meeting at 11.00*

**6.1 Bun-riaghailtean**

Dh'èirich na h-atharrachaidhean a chaidh a mholadh bho sgrùdadh èifeachdais na Comataidh an-uiridh. Chaidh a mholadh gum biodh teirmean fastaidh aig buill na comataidh agus thuirt iad nach robh pròiseas foirmeil ann airson a bhith a' clàradh neo-làthaireachd aig coinneamhan. Mar sin, thathar a' moladh gun tèid dreuchd dà bhliadhna a thoirt a-steach a ghabhas leudachadh agus gum bi dòigh ann airson neo-làthaireachd fad-ùine a chomharrachadh.

Dh'aontaich Buill ris a' phios obrach seo agus thug iad fa-near gu bheil e a' toirt misneachd dhaibh faicinn gu bheil builean an sgrùdadh èifeachdais gan cleachdadh gu practaigeach.

Co-dhùnadh:

Dh'aontaich Buill ris na bun-riaghailtean.

**Terms of Reference**

The changes proposed arose from the Committee's effectiveness review last year. It was recommended that members of committee had terms of appointment and raised that there was no formal process for recording non-attendance at meeting. Therefore, it is being recommended that a two-year appointment which can be rolled over is introduced and that there is mechanism for noting any long-term absence.

Members endorsed this piece of work and noted that it offers assurance to see the outcomes of the effectiveness review being used practically.

Decision:

Members approved the terms of reference.

**7.0 RIANACHD MHÌ-CHÌNNTÉAN****7.1 Rianachd Mhì-chinntean**

Thug NP iomradh air a' phàipear.

Chaidh aithris nan gnìomhan ùrachadh far an deach barrachd lasachaidhean agus fuasglaidhean a chur an sàs agus far an deach ìrean atharrachadh far a bheil sin iomchaidh. Thathar a' moladh gun tèid cunnart 1.1 a thoirt air falbh. Tha an t-atharrachadh eile a thathar a' moladh co-cheangailte ri cunnart 2.3.

Le fios mu bhuidseit Riaghaltas na h-Alba san Dùbhlachd chaidh lùghdachadh a mholadh ann an coltachd cunnart 2.3 – gun toir lùghdachadh air maoinachadh do bhuidhnean poblach nas lugha de chaitheamh air a' Ghàidhlig.

Tha bun-loidhne buidseit Bhòrd na Gàidhlig airson 2022/23 air fuireach mar a bha e sna bliadhnaichean roimhe sin agus mar sin sa gheàrr-ùine tha an coltas gum bi an cunnart seo air a lùghdachadh.

Co-dhùnadh:

Dh'aontaich Buill ris a' phàipear.

**RISK MANAGEMENT****Risk Management**

NP gave an overview of the paper.

The actions narrative has been updated where further mitigations or remedies have been put in place and ratings changed where appropriate.. It is proposed that risk 1.1 is removed. The other proposed change is in regard to risk 2.3.

With the announcement of the Scottish Government budget in December a reduction has been proposed in the probability of risk 2.3 – that reduced funding for public bodies will result in less spending on Gaelic.

The baseline budget for Bòrd na Gàidhlig for 2022/23 has remained the same as previous years and therefore for the short term the likelihood of this risk occurring is reduced.

Decision:

Member approved the paper.

**8.0 RIAGHLADH****8.1 Aithisg is Cunntasan Bliadhnail 21/22**

Thug NP iomradh air a' Phlana Obrach air an Aithisg is Cunntasan Bliadhnail anns an robh clàr-ama airson nam prìomh aithisgean agus clachan-mìle a bha an lùib a bhith a' tarraing Aithisg is Cunntasan Bliadhnail 2021/22 ri chèile.

**GOVERNANCE****Annual Accounts and Annual Report Workplan 21/22**

NP gave an overview of the Annual Accounts and Annual Report Workplan which included provides a timeline for the main reports and milestones involved in pulling together the Annual Report and Accounts for 2021/22.

Items that arise throughout the process or new reports required that are not currently in the plan will be added as they become known.

Thèid puingean no aithisgean ùra a thig am bàrr tron phròiseas nach eil sa phlana an-dràsta a chur ris nuair a nochdas iad.

Co-dhùnadh:

Dh'aontaich Buill ris a' Phlana Obrach.

## 8.2 Plana Obrach na Comataidh Sgrùdaidh is Dearbhachd 22/23

Thug NP geàrr-chunntas seachad air a' Phlana Obrach. Thèid na h-aithisgean in-sgrùdaidh a tha ri coimhead ris nas anmoiche sa bhliadhna a chur ris a' Phlana às dèidh dhan choinneamhan le luchd in-sgrùdaidh tachairt.

Co-dhùnadh:

Dh'aontaich Buill ris a' Phlana Obrach.

Decision:

Members approved the workplan.

## Audit & Assurance Committee Workplan 22/23

NP gave an overview of the workplan. The internal audit reports to be covered at the meetings later in the year will be populated after the planning meeting with the internal auditors takes place.

Decision:

Members approved the workplan.

## 9.0 GISBE

Ceann-latha na h-ath choinneimh:

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*

## AOCB

Date for the next meeting:

24/05/2022 09.30 - 12.30

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

*Post-meeting Review of meeting*

Ceann-là na coinneimh	09/02/2022
Dearbhte le Sgioba Stiùiridh	16/02/2022
Air adhart gu Cathraiche na Comataidh airson dearbhadh/atharrachadh	16/02/2022
Dearbhte le Cathraiche na Comataidh	25/03/2022
Air falbh airson dearbhadh/eadar theangachadh	18/02/2022
Dreachd dà-chananach gu Buill CSD airson dearbhadh	04/03/2022
Dearbhte le Buill an CPG	14/03/2022
Dearbhadh air atharraichean a bharrachd le ET	21/02/2022
Dearbhadh air co-ionannachd eadar a' Ghàidhlig is a' Bheurla san dreach dheireannach	21/02/2022