

BÒRD NA GÀIDHLIG

Coinneamh Comataidh Sgrùdadh is Dearbhachd
Air loidhne – MS Teams
Dimàirt 24/05/2022 09:30 – 12:05
CLÀR-GNOTHAICH

Meeting of the Audit and Assurance Committee
Online – MS Teams
Tuesday 24/05/2022 09:30 – 12:05
AGENDA

SEISEAN DÙINTE	CLOSED SESSION	09:30
SEISEAN FOGAILTE	OPEN SESSION	10:15
3.0 Fàilte is Leisgeulan A' Nochdadh Chom-pàirtean	Welcome & Apologies Declaration of Interests	
4.0 AITHISGAN IN-SGRÙDAIDH	INTERNAL AUDIT REPORTS	10:20-11:05
4.1 RI AONTACHADH In-sgrùdadh: Aithisgean Ràitheil PT1. Aithisg Stiùireadh Coileanaidh MFOan PT2. Planaichean Gàidhlig Buidhnean Poblach PT3. Lèirmheas Iar-sgrùdadh <i>Scott McCready, Wylie Bisset</i>	FOR DECISION Internal Audit: Quarterly Reports PT1. MFOs Performance Management Report PT2. Gaelic Language Plans and GLAIF PT3. Follow Up Review <i>Scott McCready, Wylie Bisset</i>	d. 15 d. 18 d. 30 d. 42
4.2 RI AONTACHADH Aithisg Bhliadhnail In-sgrùdadh PT1. Aithisg Bhliadhnail <i>Scott McCready, Wylie Bisset</i>	FOR DECISION Annual Internal Audit Report PT1. Annual Report <i>Scott McCready, Wylie Bisset</i>	d. 96 d. 98
4.3 RI AONTACHADH In-sgrùdadh: Plana 2022/23 PT1. Plana In-sgrùdadh 2022/23 <i>Scott McCready, Wylie Bisset</i>	FOR DECISION Internal Audit Plan 2022/23 PT1. Internal Audit Plan 2022/23 <i>Scott McCready, Wylie Bisset</i>	d. 107 d. 109
Fois	Break	11:05-11:20
5.0 RIANACHD MHÌ-CHINNTEAN	RISK MANAGEMENT	11:20-11:35
5.1 RI AONTACHADH Ro-innleachd Rianachd Mhì-chinntean PT1. Ro-innleachd Rianachd Mhì-chinntean <i>Nicola Pearson, Ceann an Ionmhais is Chùisean</i>	FOR DECISION Risk Management Strategy PT1. Risk Management Strategy <i>Nicola Pearson, Head of Finance & Corporate Affairs</i>	d. 127 d. 129
5.2 RI AONTACHADH Rianachd Mhì-chinntean PT1. Clàr Mhì-chinntean Ro-innleachdail <i>Nicola Pearson, Ceann an Ionmhais is Chùisean Corporra</i>	FOR DECISION Risk Management PT1. Strategic Risk Register <i>Nicola Pearson, Head of Finance & Corporate Affairs</i>	d. 134 d. 136
6.0 RIAGHLADH	GOVERNANCE	11:35-12:00
6.1 RI AONTACHADH Sgrùdadh agus Aithris Brath Luach as Fheàrr PT1 Sgrùdadh Luach as Fheàrr 2020/21 PT2 Aithris Luach as Fheàrr 2021/22 <i>Nicola Pearson, Ceann an Ionmhais is Chùisean Corporra</i>	FOR DECISION Best Value Review and Statement PT1. Best Value Review 2020/21 PT2. Best Value Statement 2021/22 <i>Nicola Pearson, Head of Finance & Corporate Affairs</i>	d. 139 d. 142 d. 147
6.2 RI AONTACHADH Aithisg Bhliadhnail na Comataidh Sgrùdadh is Dearbhachd PT1. Aithisg Bhliadhnail CSD <i>Stiubhart MacLeòid, Cathraiche</i>	FOR DECISION Audit & Assurance Committee Annual Report PT1. AAC Annual report <i>Stewart Macleod, Chair</i>	d. 150 d. 152
6.3 RI AONACHADH Bun-Riaghailtean agus Ballrachd PT1. Bun-Riaghailtean <i>Nicola Pearson, Ceann an Ionmhais is Chùisean Corporra</i>	FOR DECISION Terms of Reference and Membership PT1. Terms of Reference <i>Nicola Pearson, Head of Finance & Corporate Affairs</i>	d. 156 d. 158

6.4 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
PT1 – Workplan 22/23
Nicola Pearson, Head of Finance & Corporate Affairs

d. 163

d. 165

7.0 GISBE

Ceann-latha na h-ath choinneimh:
06/09/2022 09.30 - 12.30

AOCB

Date for the next meeting:
06/09/2022 09.30 - 12.30

12:00-12:05

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 còmhradh 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 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 at least two working days in advance of the meeting. The administrative team will forward that question to the appropriate officer for an answer, and in the interests of fairness, the answer will be circulated to all Members so that everyone has the same understanding



For	Audit & Assurance Committee
Date of Meeting	24/05/2022
Location:	Online
Item on Agenda	4.1

Title	Internal Audit Reports												
Request	For Decision												
Spokesperson	Scott McCready, Internal Audit Manager Wylie & Bisset LLP												
Governance route for the report		Date	Type of Treatment										
Leadership Team		04.05.2022	For approval										
Appendices		PT1 – MFOs Performance Management Report PT2 – Gaelic Language Plans and GLAIF PT3 – Follow Up Review											
1.0	Adhbhar/Reason												
1.1	<p>The paper presents the internal audit reports produced by Wylie & Bisset following the work undertaken in April 2022.</p> <p>The paper is in English due to the appendices being in English. They have been prepared by the Internal Auditors.</p> <p>The draft reports were reviewed by SMT and the response to recommendations agreed.</p>												
2.0	Cùl-fhiosrachadh/Background												
2.1	This is the final set of reports relating to the Internal Audits undertaken in 2021-22 to come to the Audit and Assurance Committee.												
3.0	Prìomh Aithris/Fiosrachadh / Main points												
3.1	<p>For each area of review, the Internal Auditors assign a level of assurance in accordance with the following classification:</p> <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>			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.
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.

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

Report	Rating	Recommendations	Grading	Areas of good practice
MFOs Performance Management Report	Strong	None	n/a	6
Public Bodies Gaelic Language Plans (GLAIF)	Strong	None	n/a	11
Follow Up Review	Strong	4	1 medium, 3 low	n/a

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**			
	.			
5.3	**Buidhean air Trèanadh/ Impact on Training**			
	.			
5.4	**Ceanglaichean ri Amasan Ro-innleachadh agus Corporra/Links to Strategic and Corporate Aims**			
	Corporate Plan Aim: 4. That Bòrd na Gàidhlig will continue to improve how it works.			
5.5	**Ceanglaichean ri Frèam-obrach Coileanaidh Nàiseanta/ Links to the National Performance Framework**			
	OUR PURPOSE		**OUR VALUES**	
	To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth		We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way	
	NATIONAL OUTCOMES			
	Human Rights	☐	Children & Young People	☐
	Culture	☐	Communities	☐
	Environment	☐	Poverty	☐
	Health	☐	International	☐
	Learning	☐	Economy	☐
	Successful innovative businesses	☒		
5.6	**Buidhean air Clìù/Impacts on Reputation**			
	It is important that BnG continues to demonstrate improvement and internal audit reports contribute to this.			

5.7	Buaidhean air Slàinte is Sàbhailteachd/Impacts on Health and Safety
	n/a
5.8	Buaidhean Laghail/Legal Impacts
	n/a
5.9	Buaidhean air Co-ionannas/Impacts on Equality
	n/a
5.10	Buaidhean air Àireannachd/Impacts on Environment
	n/a

Bòrd na Gàidhlig

Internal Audit 2021-22

External Organisations (MFOs) - Performance Management April 2022

Overall Conclusion

Strong

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External Organisations (MFOs) - Performance Management

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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 the audit was to review the processes and procedures in place for the confirmation of receipt of performance reports for major Gaelic development partners (MFOs). We also reviewed the procedures and processes applied by the Grant's Management Team.

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

Scope of review

Our objectives for this review were to ensure:

- Bord na Gaidhlig has robust processes and procedures in place for the confirmation of receipt of performance reports from MFOs.
- Staff members are adhering to the processes and procedures applied by the Grant's Management Team.
- MFOs are adhering to the performance requirements set out within their grant award.
- The performance of MFOs is reported to Senior Management and the Board.

Limitation of scope

There were no limitations of scope.

1 EXECUTIVE SUMMARY

Background Information

The funding arrangements for Bord na Gaidhlig's Main Funded Organisations (MFOs) changed in June 2018 with funding being awarded for a 3-year period from 2019/20 to 2021/22. Applications and funding were approved by the Board during January and February 2020. The following table details the MFOs 3-year funding and their funding for 2021/22:

MFO	Total Funding	Funding for 2021/22
Stòrlann Nàiseanta na Gàidhlig	£939,482	£314,741
Ionad Chaluim Chille Ìle	£313,420	£104,960
Comunn na Gàidhlig	£1,382,400	£463,700
An Comunn Gàidhealach	£301,700	£100,850
Fèisean nan Gàidheal	£431,200	£145,600
Comhairle nan Leabhraichean	£540,540	£180,770
Ainmean-Àite na h-Alba	£243,200	£81,600
Faclair na Gàidhlig	£228,000	£76,500
Cànan - FilmG	£57,000	£19,000
Ceòlas	£172,400	£57,700
Acair	£172,080	£57,540
Theatre Gu Leòr	£166,740	£55,870
Total	£4,948,162	£1,658,831

An award letter is sent to the MFOs confirming their funding has been approved but they must wait until Bord na Gaidhlig receive its annual funding from the Scottish Government. The MFOs do not receive their payment until there is receipt of satisfactory progress reports that show the MFO is adhering to the key performance indicators agreed during the application process.

1 EXECUTIVE SUMMARY

The Ceannard currently has oversight of the management of the funding agreements with the MFOs while the Funding & Projects Officer has responsibility for the day-to-day management of the agreements. The responsibility will transfer to the Development Director when the vacant post is filled.

Bord na Gaidhlig have Desktop Instructions for the administration of the MFO grant awards and performance management which were reviewed in October 2021. The instructions include the following:

- Purpose;
- Definition of Roles;
- Other Definitions;
- Applications process;
- Approval process;
- Contracts; and
- Progress Monitoring and Evaluation.

Performance reports must be submitted by the MFOs that provide updates on the progress, spending, and achievement of the key performance indicators. These reports include:

- Information on the MFOs performance against their KPI targets and how their work is progressing Bord na Gaidhlig's strategic aims. There is also a finance section for the MFO to provide an overview of how the funds have been spent.
- The first part of the report is a summary of the work being undertaken and the organisation's achievements in the period.
- The second part is the MFO's performance against KPIs.
- Third part is how the MFO is achieving Bord na Gaidhlig's Corporate Plan objectives.
- Finance summary.
- How they acknowledge Bord na Gaidhlig's support and funding.
- Checklist of documents required.

1 EXECUTIVE SUMMARY

An annual report is provided to the Board which outlines each MFOs performance report. This year, at a Board meeting in June it was agreed that extensions would be granted for a further year due to any uncertainties arising from the effects of Covid-19.

Work Undertaken

In line with our objectives, we undertook the following work:

Objective 1: Bord na Gaidhlig has robust processes and procedures in place for the confirmation of receipt of performance reports from MFOs.

- We reviewed and undertook a walkthrough test of Bord na Gaidhlig's processes and procedures for the receipt of performance reports from MFOs.

Objective 2: Staff members are adhering to the processes and procedures applied by the Grant's Management Team.

- We undertook testing of all payments made to MFOs for 2021/22 to ensure that they were made following adherence to the terms of the contract and Bord na Gaidhlig's procedures. This included ensuring that payments were only made to MFOs following receipt of performance reports and that Bord na Gaidhlig were happy with the information within the report.

Objective 3: MFOs are adhering to the performance requirements set out within their grant award.

- For those in our sample above, we reviewed the performance reports received by Bord na Gaidhlig to ensure that the MFOs are adhering to the agreed performance requirements and that these are closely monitored by Bord na Gaidhlig. This included reviewing the reports and ensuring that MFOs were being challenged on performance and evidence was being provided where required to highlight performance.
- We ensured Bord na Gaidhlig took the appropriate action for late return of performance reports for MFOs whose performance is of concern. This included a review of the steps taken by Bord na Gaidhlig for late submissions of performance reports.

Objective 4: The performance of MFOs is reported to Senior Management and the Board.

- We reviewed the reporting arrangements in place to the Senior Management Team and the Board regarding the MFO performance.

1 EXECUTIVE SUMMARY

Conclusion

Overall conclusion

Overall Conclusion: Strong

We can provide strong assurance surrounding Bord na Gaidhlig's MFOs Performance Management arrangements. We have raised no recommendations from our audit but have raised 1 observation, see section 2 for further details. We have also raised 6 good practice points.

Summary of recommendations

Grading of recommendations

	High	Medium	Low	Total
External Organisations (MFOs) - Performance Management	0	0	0	0

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

1 EXECUTIVE SUMMARY

Areas of good practice

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

1.	Bord na Gàidhlig closely monitor the MFOs adherence to the performance requirements set out within their grant award. This is undertaken by both the Funding & Projects Officer and the Director of Development. Bord na Gàidhlig actively monitor the MFOs performance and seek clarifications where required.
2.	There are two progress meetings throughout the year. Progress meetings are held after the progress reports for July 2021 and January 2022 have been submitted. These meetings are arranged to take place in the six weeks after the return of a progress report.
3.	From our testing we can confirm that staff are adhering to the process as documented in the Desktop Instructions.
4.	Bord na Gàidhlig have a document that provides desktop instructions for the Delivery Partners Grant Schemes. These include details on the application process, the approval process, the contracts, and progress monitoring and evaluation. The progress monitoring and evaluation sections includes the approach to be taken in respect of the late submission of progress reports.
5.	<p>The Organisation issue a standard reporting template to all MFOs for completion. The report requires the MFO to highlight the following:</p> <ul style="list-style-type: none"> ➤ Summary of work undertaken in the period; ➤ Performance against agreed KPIs; ➤ How the MFOs work is helping the Organisation to achieve its corporate goals; ➤ A financial summary; ➤ How the MFOs acknowledges and advertises the support and funding received from the Organisation; and ➤ A checklist of required documents.

1 EXECUTIVE SUMMARY

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

- | | |
|----|---|
| 6. | Bord na Gàidhlig provides a detailed annual report to the Board on the performance of MFOs. This allows the Board to review the performance and confirm the MFOs funding for the following year. The latest report was presented to the Board in December 2021. |
|----|---|

2 OBSERVATIONS

External Organisations (MFOs) - Performance Management

The following is a list of observations from our review

- | | |
|----|---|
| 1. | <p>As stated in our Good Practice section, Bord na Gaidhlig provides a detailed annual report to the Board on the performance MFOs.</p> <p>During last year's MFO Performance Management audit, we were informed that Bord na Gaidhlig were planning on reporting to the May/June meeting and the November meeting of the Policy & Resources Committee on the performance. This has not happened for the May/June meeting, but it did happen in the November meeting.</p> |
|----|---|

3 AUDIT ARRANGEMENTS

External Organisations (MFOs) - Performance Management

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	11 April 2022
Closing meeting	14 April 2022
Draft report issued	26 April 2022
Receipt of management responses	4 May 2022
Final report issued	5 May 2022
Audit & Assurance Committee	24 May 2022
Number of audit days	3

4 KEY PERSONNEL

External Organisations (MFOs) - Performance Management

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

Wylie & Bisset LLP

Partner	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
Manager	Scott McCready	Internal Audit Manager	scott.mccready@wyliebisset.com
Supervisor	Audrey Cowan	Internal Audit Supervisor	audrey.cowan@wyliebisset.com
Auditor	Calum Montgomery	Internal Auditor	calum.montgomery@wyliebisset.com

Bòrd na Gàidhlig

Key Contacts	Steven Kellow	Funding & Projects Officer	stevenk@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

Public Bodies Gaelic Language Plans (GLAIF) April 2022

Overall Conclusion

Strong

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1 EXECUTIVE SUMMARY

Overview

Purpose of review

The purpose of this assignment was to ensure that the Organisation was fulfilling their duties in line with the guidance of the Gaelic Language Plans. We also looked to ensure that funding received by the Organisation to provide financial assistance to support public bodies with Gaelic Language Plans was achieved.

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

Scope of review

Our objectives for this review were to ensure:

- The Organisation comply with the requirements outlined in the Guidance for Gaelic Language Plans.
- The Organisation are striving towards achieving the core commitments outlined within the guidance and the National Gaelic Language Plan 2018-23.
- The Organisation provides the appropriate support and guidance to public bodies surrounding the development of their Gaelic Language Plans.
- The funding received by the Organisation provides the financial assistance to support public bodies with their Gaelic language plans.
- The Organisation provide the evidence required to the Scottish Government that confirms they are fulfilling their delegated duties.

Limitation of scope

There was no limitation of scope.

1 EXECUTIVE SUMMARY

Background Information

Gaelic Language Act 2005

The purpose of the Gaelic Language Act 2005 was to secure the status of Gaelic in Scotland. There are 3 main inter-related elements:

- it established Bòrd na Gàidhlig - a statutory Gaelic body. This was established to encourage the use and understanding of Gaelic, to facilitate access to Gaelic with an aim of increasing the number of Gaelic speakers and extending the everyday use of the language.
- It requires Bòrd na Gàidhlig to develop a National Plan for Gaelic to promote the use and understanding of Gaelic.
- It gives Bòrd na Gàidhlig the authority to issue a statutory notice to any Scottish public authority, cross border public authority or the Scottish Parliamentary Corporate Body, requiring that authority to develop a Gaelic Language Plan setting out how it will use and enable the use of Gaelic within the operation of its relevant functions.

National Gaelic Language Plan and Public Bodies Gaelic Language Plans

Bòrd na Gàidhlig prepared the National Gaelic Language Plan for the Scottish Government as per the Gaelic Language Act 2005. The National Gaelic Language Plan is basically the Gaelic Strategy for Scotland. Bòrd na Gàidhlig prepared the National Gaelic Language Plan with the public bodies having to implement the requirements in this via their Gaelic Language Plans.

The 3 main aims of the National Gaelic Language Plan are:

- Increasing the use of Gaelic.
- Increasing the learning of Gaelic.
- Promoting a positive image of Gaelic.

Bòrd na Gàidhlig's Corporate Plan, which was approved by the Scottish Ministers, takes cognisance of how it will achieve the objectives of the National Gaelic Language Plan and the Gaelic Language Act 2005. The objectives in the Corporate Plan mirror those of the 2005 Act and the National Gaelic Language Plan. The strategic priorities from Bòrd na Gàidhlig's Corporate Plan are:

- More people are using and benefiting from Gaelic at work, at home and in the community.
- Opportunities for people to develop their Gaelic skills at any age have increased and are more accessible.
- More people in Scotland are positive about Gaelic language and culture.

1 EXECUTIVE SUMMARY

- Bòrd na Gàidhlig continues to develop how it works.

The first 3 of the above bullet points mirror those of the National Gaelic Language Plan.

The public body organisations' Gaelic Language Plans must reference the National Gaelic Language Plan and take cognisance of other requirements from the National Gaelic Language Plan and the Gaelic Language Act 2005.

To help the public body organisations prepare their Plans, Bòrd na Gàidhlig have published guidance on the preparation of these Plans. This provides practical advice to public authorities on the development of their Gaelic Language Plans. There are approximately 65 public body organisations who have Gaelic Language Plans in place in Scotland.

Gaelic Language Act Implementation Fund (GLAIF)

To help public body organisations develop and implement the Gaelic Language Plans Bòrd na Gaelic set up a grant scheme to provide funding for these organisations. There is a funding scheme option for GLAIF on Bòrd na Gàidhlig's public facing website. The website also provides funding guidelines and GLAIF Assessment Guidance.

The GLAIF funding is there to:

- Help promote the Gaelic language and culture within:
 - Schools
 - Early years
 - workplace
- Increase the use of Gaelic.

Bòrd na Gàidhlig received between 80 – 100 applications to the GLAIF scheme each year.

The process for applying and approving the GLAIF funding is as follows:

- Applications are made and received by Bòrd na Gàidhlig.

1 EXECUTIVE SUMMARY

- The Panel reviews these – the Panel consists of Bòrd na Gàidhlig Officers – generally 3 officers per panel.
- The Panel are looking for evidence-based conclusions in the application as well as whether the objectives and rationale meet the criteria for the GLAIF funding.
- Once the Panel have reviewed the applications, they will present their recommendations to SMT for approval.
- The SMT are responsible for decisions on award of individual grants and approving the payment of the funds to the individual organisations.

Payment to the organisations is only made once all appropriate and required documentation has been received and assessed by Bòrd na Gàidhlig, this includes the signed funding agreement and the progress reports.

Work Undertaken

In line with our objectives, we undertook the following work:

Objective 1: The Organisation comply with the requirements outlined in the Guidance for Gaelic Language Plans.

- We discussed, with key personnel, the arrangements in place to ensure that Bòrd na Gàidhlig complied with the National Gaelic Language Plan and the guidance for Gaelic Language Plans.
- We reviewed and assessed these arrangements to ensure they were robust and enabled Bòrd na Gàidhlig to comply with the Guidance for Gaelic Language Plan and the National Gaelic Language Plan.

Objective 2: The Organisation are striving towards achieving the core commitments outlined within the guidance and the National Gaelic Language Plan 2018-23.

- We discussed, with key personnel, the arrangements in place to ensure that Bòrd na Gàidhlig complied with the core commitments in the National Gaelic Language Plan 2018-23.
- We reviewed and assessed Bòrd na Gàidhlig's compliance and promotion of the core commitments within the guidance and the National Gaelic Language Plan 2018-23.

1 EXECUTIVE SUMMARY

Objective 3: The Organisation provides the appropriate support and guidance to public bodies surrounding the development of their Gaelic Language Plans.

- We reviewed and assessed the support and guidance Bòrd na Gàidhlig provides to public bodies surrounding their Gaelic Language Plans.
- We established the application, evaluation, approval, and monitoring arrangements in respect of the Gaelic Language Act Implementation Funds (GLAIF).
- We undertook sample testing of 20 applications received during 2021/22 to ensure that the correct application, evaluation, approval, and monitoring process had been followed by staff.
- We undertook sample testing of 5 applications which had been rejected or withdrawn to ensure that the correct process had been followed and that no payments were made.

Objective 4: The funding received by the Organisation provides the financial assistance to support public bodies with their Gaelic language plans.

- We discussed the funding received from the Scottish Government to establish what was received and how this was used.
- We undertook sample testing to ensure this funding was in line with agreements and was received on a timely manner. Our sample included all grant in aid payments received by the Scottish Government for the year 2020/21 and 2021/22.
- We performed reconciliation testing to ensure that remittance amounts match funding agreements and Bòrd na Gàidhlig's financial system.

Objective 5: The Organisation provide the evidence required to the Scottish Government that confirms they are fulfilling their delegated duties.

- We obtained and reviewed the evidence provided to the Scottish Government for Bòrd na Gàidhlig's funding.

1 EXECUTIVE SUMMARY

Conclusion

Overall conclusion

Overall Conclusion: Strong

We can provide a strong level of assurance that Bòrd na Gàidhlig are fulfilling their duties in line with the National Gaelic Language Plan and the guidance for Gaelic Language Plans. We can also provide a strong level of assurance over the arrangements in place in respect of the application, evaluation, monitoring and paying of grants from the Gaelic Language Act Implementation Fund (GLAIF). We have raised no recommendations from our work. We have raised 11 good practice points.

Summary of recommendations

Grading of recommendations

	High	Medium	Low	Total
Public Bodies Gaelic Language Plans (GLAIF)	0	0	0	0

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

1 EXECUTIVE SUMMARY

Areas of good practice

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

1.	Bòrd na Gàidhlig has a robust process in place to ensure it complies with the National Gaelic Language Plan and the Guidance for Gaelic Language Plans.
2.	Bòrd na Gàidhlig strive to meet the core commitments of the National Gaelic Language Plan in a variety of ways, including: <ul style="list-style-type: none"> • Its Corporate and Operational Plans mirror the priorities of the National Gaelic Language Plan. • Its Annual Accounts and Report include KPIs, and progress made on the implementation of its operational plan. • It must demonstrate to the Scottish Government that funding received is being used to further the 3 priorities within the National Gaelic Language Plan.
3.	Bòrd na Gàidhlig provide a variety of support and advice to the public body organisations. This takes the form of guidance and advice on their public facing website about the funding available to support public bodies in the development and implementation of their Gaelic Language Plans as well as being members of networks and forums.
4.	Bòrd na Gàidhlig provide a monthly claim to the Scottish Government for their funding. From our review we can confirm that the claim is submitted within the times limit required and prior to any payment being received from the Scottish Government.
5.	The funding received from the Scottish Government is used by Bòrd na Gàidhlig to fulfil its Business Plan priorities which include the aims of the National Gaelic Language Plan.
6.	The funding received from the Scottish Government is used by Bòrd na Gàidhlig to provide funds for its Gaelic Language Act Implementation Fund (GLAIF).
7.	Bòrd na Gàidhlig is complying with the requirements set out in the National Gaelic Language Plan and the Guidance for the Gaelic Language Plans.
8.	All Funding Agreements were signed by Bòrd na Gàidhlig and the applicants prior to any funds being paid.

1 EXECUTIVE SUMMARY

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

9.	For a sample of 20 GLAIF applications, we can confirm that we were provided with satisfactory evidence to confirm that the applications had been appropriately assessed against the required criteria prior to a decision being made regarding whether to provide the GLAIF grant to the applicant.
10.	All payments made to our sample of 20 applications were made after the relevant progress reports had been received.
11.	For our sample testing of 5 rejected or withdrawn applications we can confirm that we were provided with sufficient evidence to provide assurance that the correct application evaluation process had been followed.

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	11 April 2022
Closing meeting	14 April 2022
Draft report issued	26 April 2022
Receipt of management responses	4 May 2022
Final report issued	5 May 2022
Audit & Assurance Committee	24 May 2022
Number of audit days	3 days

3 KEY PERSONNEL

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

Wylie & Bisset LLP

Partner	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
Senior Manager	Scott McCready	Internal Audit Manager	scott.mccready@wyliebisset.com
Supervisor	Audrey Cowan	Internal Audit Supervisor	audrey.cowan@wyliebisset.com
Auditor	Calum Montgomery	Internal Auditor	calum.montgomery@wyliebisset.com
Auditor	Ryan McGarvey	Internal Auditor	ryan.mcgarvey@wyliebisset.com

Bòrd na Gàidhlig

Key Contacts	Shona McLennan	Chief Executive	shona@gaidhlig.scot
	Jim Whannel	Director of Education	seumas@gaidhlig.scot
	Steven Kellow	Funding & Projects Officer	stevenk@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

Follow Up Review

April 2022

Overall Conclusion

Strong

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Follow Up Review

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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. Even sound systems 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

Bòrd na Gàidhlig
Follow Up Review

Purpose of Review

The purpose of this review was to assess whether Bòrd na Gàidhlig has appropriately implemented the internal audit recommendations made in 2020/21 and earlier years. Our review considered whether any issues are outstanding beyond the agreed implementation deadline.

Our review considered all outstanding recommendations to provide the Board, via the Audit & Assurance Committee, with independent assurance that we are satisfied that these recommendations have been fully implemented and can therefore be removed from the audit action plan.

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

Scope of Review

Our objective for this review was to ensure:

- Bòrd na Gàidhlig has appropriately implemented any outstanding internal audit recommendations made in prior years.

1 EXECUTIVE SUMMARY

Bòrd na Gàidhlig
Follow Up Review

Conclusion

Overall Conclusion: Strong

We can provide a strong level of assurance over the implementation of recommendations raised in 2020/21 and earlier years. We can conclude that Bòrd na Gàidhlig has endeavoured to implement recommendations as far as possible. This is highlighted further as 16 of the 21 recommendations from 2020/21 and earlier years have been fully implemented including 1 high grade recommendation. A further 4 have been partially implemented and 1 has been superseded.

Summary of Recommendations

Grading of Recommendations	High	Medium	Low	Total
Appendix A – Partially Implemented Recommendations	-	1	3	4
Appendix B – Fully Implemented Recommendations	1	8	7	16
Appendix C – Superseded Recommendations	-	-	1	1

1 EXECUTIVE SUMMARY

Bòrd na Gàidhlig
Follow Up Review

Implementation of Recommendations

Summary of Implementation				
Audit Area	Total	Partially Implemented	Fully Implemented	Superseded
Shared Service and General Procurement (October 2020)	6	3	3	-
Corporate Governance (October 2020)	5	-	5	-
Business Continuity and Disaster Recovery (December 2020)	4	-	4	-
Risk Management (December 2020)	1	-	1	-
Follow Up (March 2021)	5	1	3	1
Total	21	4	16	1
Percentage Total	100%	19%	76%	5%

2 AUDIT ARRANGEMENTS

Bòrd na Gàidhlig
Follow Up Review

The table below details the dates of our fieldwork and the reporting of the audit area under review.

Audit Stage	Date
Fieldwork start	11 April 2022
Closing meeting	14 April 2022
Draft report issued	26 April 2022
Receipt of management responses	4 May 2022
Final report issued	11 May 2022
Audit & Assurance Committee	24 May 2022
No of audit days	2 days

2 AUDIT ARRANGEMENTS

Bòrd na Gàidhlig Follow Up Review

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

Wylie & Bisset LLP			
Partner	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
Manager	Scott McCready	Internal Audit Manager	scott.mccready@wyliebisset.com
Supervisor	Audrey Cowan	Internal Auditor Supervisor	audrey.cowan@wyliebisset.com
Auditor	Ryan McGarvey	Internal Auditor	ryan.mcgarvey@wyliebisset.com

Bòrd na Gàidhlig			
Key Contacts	Nicola Pearson	Head of Finance & Corporate Affairs	nicola@gaidhlig.scot
	Helen Walker	Finance Administrator	helen@gaidhlig.scot

Wylie & Bisset appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.

Appendix A

Partially Implemented Recommendations

A DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Partially Implemented Recommendations

Purchase Orders- Shared Services and Procurement, October 2020

Original Finding

All purchase orders should be raised and authorised prior to the order being placed and the invoice being received.

From our sample testing of 20 purchase orders we found that:

- 9 orders were dated after the invoice date.
- 11 orders were authorised/approved after the order had been placed.
- 14 orders were authorised/approved after the date of the invoice.

It should be noted that for 12 of these orders there was either a contract, framework or Memorandum of Terms of Understanding in place covering the procurement provision.

There is a potential risk that the purchase ordering system is not operating as effectively as it could, due to staff not adhering to the process.

Original Recommendation

We recommend that to ensure that the purchase order system is operating effectively and providing the necessary control, all purchase orders should be raised and authorised prior to the order being placed, the only exception being emergency orders. In all instances, purchase orders should be raised and authorised prior to the invoice being received.

Please refer to the following page for the 2021/22 Finding and Recommendation.

A DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Partially Implemented Recommendations

Purchase Orders- Shared Services and Procurement, October 2020

	Finding from our 2021/22 Follow Up	Grade	Recommendation
1	<p>Bòrd na Gàidhlig's contract with Tecnica as supplier of IT services ended on 28 February 2022. As Bòrd na Gàidhlig migrated their IT service they also undertook a review of the additional services provided by Tecnica. It was concluded that the proposed pricing schedule for the purchase order application did not offer value for money and an alternative was sought.</p> <p>Building on the work already done by the previous Head of Finance, it is hoped that Bòrd na Gàidhlig will have a fully cloud based Purchase Order system in place by end of Q1 2022/23.</p>	Medium	<p>We recommend that Bòrd na Gàidhlig continue to work on the implementation of the new fully cloud based Purchase Order system.</p> <p>Additionally, we recommend that Bòrd na Gàidhlig includes order, approval and invoice dates within the current Purchase Order Register being used.</p>
Management Response			Responsibility and Implementation Date
<p>We will progress the implementation of a cloud based purchase order system, the roll out of which will also refresh training on the procurement process.</p> <p>Bòrd na Gàidhlig accept the recommendation to update the current Purchase Order Register to include order, approval and invoice dates.</p>			<p><i>Responsible Officer: Nicola Pearson</i></p> <p><i>Implementation Date: System available for use from July 2022.</i></p>

A DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Partially Implemented Recommendations

Quotes- Shared Services and Procurement, October 2020

Original Finding

The Organisation's Procurement Policy states that:

"Unless call-offs, framework or central contracts are available, the following process will apply:

- Purchases between £1,000 and £5,000 require verbal quotations from at least 3 suppliers; and
- Purchases between £5,000 and £25,000 require formal written quotations from at least 3 suppliers."

During our discussion with the Finance Officer and the Head of Finance, we were informed that the purchase order system does have the capability to attach the quotes to the order, however this was not always happening.

It should be noted that, our testing found that there were no individual values which were over £5,000 which were not covered by a framework or contract.

There is the potential risk that value for money may not be being achieved.

Original Recommendation

We recommend that any quotes obtained from suppliers are attached to the Organisation's purchase order system to confirm that the appropriate number of quotes were obtained and that the order was placed with the most appropriate supplier.

Please refer to the following page for the 2021/22 Finding and Recommendation.

A DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Partially Implemented Recommendations

Quotes- Shared Services and Procurement, October 2020

	Finding from our 2021/22 Follow Up	Grade	Recommendation
2	Bòrd na Gàidhlig is currently implementing a new cloud based Purchase Order and Accounting system. Additionally, they will review the ways in which proof of adherence to the Procurement process is applied.	Low	<p>We recommend that Bòrd na Gàidhlig continue to review the ways in which proof of adherence to the Procurement process is incorporated.</p> <p>Quotes obtained from suppliers which are not covered by call-offs, framework or contract should be included in the new Purchase Order system.</p>
Management Response			Responsibility and Implementation Date
Bòrd na Gàidhlig will investigate whether the new purchase order or finance system has the capability to include any quotes received from suppliers. However, it should be noted that the level and total value of procurement at Bòrd na Gàidhlig is low and there will be very few purchases not already covered in the recommendation.			<p><i>Responsible Officer: Nicola Pearson</i></p> <p><i>Implementation Date: July 2022</i></p>

A DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Partially Implemented Recommendations

Refresher Training- Shared Services and Procurement, October 2020

Original Finding

The Organisation should provide Procurement training for those staff members involved with procurement.

During our discussions with staff members, we found that procurement training had been provided in September 2020. We were informed that prior to this it had been a while since staff undertook any training on procurement.

There is the risk that staff do not follow the correct process due to them not being fully aware of this process.

Original Recommendation

We recommend that the Organisation undertakes refresher training of its procurement arrangements on an annual basis to ensure that staff are kept up to date on these arrangements and any new legislation or guidance.

Please refer to the following page for the 2021/22 Finding and Recommendation.

A DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Partially Implemented Recommendations

Refresher Training- Shared Services and Procurement, October 2020			
	Finding from our 2021/22 Follow Up	Grade	Recommendation
3	<p>We can confirm that training has been given to all staff for awareness of procurement, with more detailed training provided to those who are budget holders or who will be involved in the preparation of purchase orders. The Annual Procurement Report presented to the Board acts as the Board refresher training.</p> <p>We can confirm that work has been done in the last year to provide guidance and support to ensure procurement practices are embedded within the organisation. However, there remains a number of separate documents to support staff on procurement practices that need to be provided.</p>	Low	<p>We recommend that these documents are reviewed, rationalised and combined to form one Policy document and one more detailed Procedural Reference document.</p> <p>This will reduce the risk of staff potentially misunderstanding the procurement process.</p>
Management Response			Responsibility and Implementation Date
As Bòrd na Gàidhlig migrate to a new purchase order system, a review and update of policy and procedure documents will be required and carried out.			<p><i>Responsible Officer: Nicola Pearson</i></p> <p><i>Implementation Date: September 2022</i></p>

A DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Partially Implemented Recommendations

Data Sharing Agreement, Follow-up 2020/21- Information Security and Management, March 2021

Original Finding

The Organisation's information security and management is guided by a suite of policies such as:

- Data Protection Policy;
- Cyber Resilience Policy;
- Acceptable Use Policy;
- Password Policy;
- ICT Strategy; and
- Social Media Policy; and Mobile & Teleworking Policy.

As the Organisation has several policies regarding information security and management, it would be useful for the Organisation to develop an overarching framework document that outlines the Organisations approach to information security and management while providing links to the relevant policies noted above. During our review, there was a slight mix up with what policies were in place. The overarching framework document will provide clear guidance to staff members.

There is the risk that staff members are not fully aware of the Organisation's approach and guidance on information security and management.

Original Recommendation

We recommend that the Organisation develop an overarching framework document that outlines the Organisation's approach to information security and management while providing links to the relevant policies in place.

Please refer to the following page for the 2020/21 Finding and Recommendation.

A DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Partially Implemented Recommendations

Data Sharing Agreement, Follow-up 2020/21- Information Security and Management, March 2021

Finding from 2020/21 Follow Up

The Organisation has developed a Data Sharing Agreement Register that includes a total of 24 Organisation's recording the date in which the agreement was signed and a hyperlink to the agreement. While the Data Sharing Agreement Register has been developed, the Head of Finance & Corporate Services plans undertake a full review of all the various agreements for external organisations in relation to GDPR requirements.

Recommendation from 2020/21 Follow Up

We recommend that the Head of Finance & Corporate Services undertakes a full review of the agreements required and in place for external organisations.

Please refer to the following page for the 2021/22 Finding and Recommendation.

A DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Partially Implemented Recommendations

Data Sharing Agreement, Follow-up 2020/21- Information Security and Management, March 2021

	Finding from our 2021/22 Follow Up	Grade	Recommendation
4	<p>We can confirm that Bòrd na Gàidhlig has a list of both Data Sharing Agreements and Data Processing Agreements included within the Data Sharing Agreement Register.</p> <p>We can confirm that details of the Data Sharing Agreements and Data Processing Agreements have been combined within the Contracts Register. We were informed that work is underway to catalogue the associated files in an appropriate way.</p>	Low	We recommend that Bòrd na Gàidhlig completes the exercise of adding a hyperlink on the Contracts Register to the contract, Data Sharing Agreements and Data Processing Agreements (where applicable).
Management Response			Responsibility and Implementation Date
Bòrd na Gàidhlig accept the recommendation to complete the adding of links to the Contracts Register.			<p><i>Responsible Officer: Nicola Pearson</i></p> <p><i>Implementation Date: September 2022</i></p>

Appendix B

Fully Implemented Recommendations

B DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Fully Implemented Recommendations

Comprehensive Contracts Register- Shared Services and Procurement, October 2020

Original Finding

There should be a comprehensive record of all contracts entered into by the Organisation. This should be held securely and kept up to date.

During our review, we requested a list of contracts held by the Organisation, we were provided with 3 different lists all of which had different suppliers included on the lists. As such, we were not provided with one overarching list which showed all contracts entered into by the Organisation.

There is the risk that contracts lapse and are not renewed or that the Organisation continue with a supplier whose contract has lapsed which could result in poor value for money for the Organisation.

Original Recommendation

We recommend that the Organisation prepare a comprehensive register of all contracts held. This should include all contracts arising from tender awards, service agreements and any other contract entered into. We also recommend that this is kept up to date to show the end date of the contract period and responsible person. In this way any contracts which are coming to an end can be readily identified and arrangements can be made to either retender, renegotiate, or extend (if allowable) the contract.

Please refer to the next page for the 2021/22 Finding and Recommendation.

B DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Fully Implemented Recommendations

Comprehensive Contracts Register- Shared Services and Procurement, October 2020

Ref	Finding from our 2021/22 Follow Up	Grade	Recommendation
1	There is now a master Contract Register in place showing all recommended information and this is reviewed on a quarterly basis.	Medium	No further action required.

B DETAILED RECOMMENDATIONS

Fully Implemented Recommendations

Major Spend Categories- Shared Services and Procurement, October 2020

Original Finding

As part of the Organisation's procurement function it should establish and assess its spend profiles to ensure that contractors and approved suppliers are being used by staff. The Organisation should also evaluate major spend categories to ensure they are contracting/assessing areas which should be contracted or investigated for value for money purposes.

From our discussion with the Head of Finance we were informed that the Organisation has not undertaken an exercise to evaluate its major spend categories. We also found that the Organisation does not consider cumulative spend in the year with any one supplier. It should be noted that from our review of the spend with individual suppliers for 2019/20, we found that 6 out of the 246 suppliers had invoices totalling over £25,000 but the individual orders related to smaller value amounts. Of this 6, however, all had been subject to a tender exercise, contract or were part of a framework, thus no issue with this spend. One of the 6 had a cumulative value of over £50,000. This was with Scottish National Heritage with which the Organisation has a Memorandum of Terms of Understanding in place. Thus, no procurement issue with this spend.

There is a risk that best value may not be achieved from the Organisation's procurement activities.

Please refer to the next page for the Original Recommendation and 2021/22 Finding and Recommendation.

B DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Fully Implemented Recommendations

Major Spend Categories- Shared Services and Procurement, October 2020

Original Recommendation

We recommend that the Organisation establishes and assesses its spend profiles to ensure that contractors and approved suppliers are being used.

We recommend that the Organisation considers its annual cumulative spend with all of its individual suppliers to establish any that have annual orders totally more than £50,000. We also recommend that for any that have orders totalling over £25,000 (the Organisation's tendering threshold) and which are not already subject to a contract or framework, the Organisation undertakes a tender exercise for these goods/services.

	Finding from our 2021/22 Follow Up	Grade	Recommendation
2	The recommended information was provided within the Annual Procurement Report.	Medium	No further action required.

B DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Fully Implemented Recommendations

Procurement Reporting- Shared Services and Procurement, October 2020

Original Finding

The Board should be kept informed of the Organisation's procurement activities via a Procurement Report. The Board should also be kept informed of the Organisation's tendering activities.

From our review of information provided to the Board and discussion with the Head of Finance and the Finance Officer, we found that a Procurement Report is not provided to the Board or one of its Committees to keep them informed of the Organisation's procurement activities.

From our review of the tender process, we found that there does not appear to be a report on tender activity presented to the Board/Committee to inform them of any tenders undertaken and awarded by the Organisation.

There is the risk that the Board are unaware of the Organisation's procurement activity.

Original Recommendation

We recommend that the Board or one of its Committees are provided with a report which details the Organisation's procurement activities on at least an annual basis.

Please refer to the next page for the 2021/22 Finding and Recommendation.

B DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Fully Implemented Recommendations

Procurement Reporting- Shared Services and Procurement, October 2020

Ref	Finding from our 2021/22 Follow Up	Grade	Recommendation
3	This has been completed and has been added to the Annual Work Plan of the Policy and Resources Committee.	Low	No further action required.

B DETAILED RECOMMENDATIONS

Fully Implemented Recommendations

Code of Conduct Declaration- Corporate Governance, October 2020

Original Finding

All Board members and staff should sign a Code of Conduct Declaration each year.

We found that the Organisation does have a Code of Conduct document which was dated 2014.

From our review we were informed that the Board members sign a Code of Conduct Declaration when they first become members. From discussion with the Chief Executive and our review of the information provided to us, we can conclude that the members are not requested to sign the Code of Conduct Declaration each year. The Board and sub-committee members must sign the Declaration of Interests each year.

Staff members have to sign the Code of Conduct Declaration when they commence employment, however they do not have to sign this each year.

At our other clients we found that both the members and staff must sign

Original Recommendation

We recommend that Board and Committee members and senior staff are requested to complete the Code of Conduct Declaration each year.

We also recommend that the Organisation review its Code of Conduct document periodically to ensure that it is still relevant and conform with good practice and is in line with the conduct the Organisation wishes its members and staff to uphold.

Please refer to the next page for the 2021/22 Finding and Recommendation.

B DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Fully Implemented Recommendations

Code of Conduct Declaration- Corporate Governance, October 2020

Ref	Finding from our 2021/22 Follow Up	Grade	Recommendation
4	<p>We can confirm that all Board and Senior Management signed the Code of Conduct in December 2021.</p> <p>We can also confirm that all staff and Board members joining after December 2021 signed the documents in March 2022.</p>	Low	We recommend the Organisation review their Code of Conduct against the updated Model Code of Conduct (December 2021)

B DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Fully Implemented Recommendations

Induction Process- Corporate Governance, October 2020

Original Finding

There should be a robust induction process in place to induct new Board members.

There is an induction process in place which includes a discussion/meeting with the Chair of the Board, the SMT and a Board training day. There is no paperwork completed for the induction process to confirm that the new Board member has completed the induction.

From responses to our questionnaire, as well as reviewing the induction process in place at the Organisation, we found that new Board members do not receive an official catch up or follow up session post-induction.

There is a risk that the process for new members is not robust which could lead to members not being fully aware of their responsibilities and duties which may make them feel under equipped to discharge these duties.

Original Recommendation

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.

Please refer to the next page for the 2021/22 Finding and Recommendation.

B DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Fully Implemented Recommendations

Induction Process- Corporate Governance, October 2020			
Ref	Finding from our 2021/22 Follow Up	Grade	Recommendation
5	<p>We can confirm that an induction list has been created for all new Board members.</p> <p>Additionally, an evaluation template (in the form of a questionnaire) has been developed to monitor the effectiveness of the induction process after 6 months of appointment.</p>	Low	No further action required.

B DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Fully Implemented Recommendations

Skills Mix, Corporate Governance, October 2020

Original Finding

The Organisation should have an appropriate skills mix at Board and Committee level.

From discussion with the Chief Executive and review of the relevant documentation we can confirm that a skills audit has taken place recently relating to the skills and expertise of the Board members. From our review we found that there were certain areas where there was a potential gap in the skills mix, i.e. Finance (although the new member has a financial background), IT, Human Resources, and legal background.

From our Board member questionnaires, we found that 4 of the 6 respondents to our questionnaire felt that there was not an appropriate skills mix at Committee and Board as a result of the size of each Committee and the Board.

There is a risk that an inappropriate skill mix could lead to poor decision

Original Recommendation

We recommend that the Organisation improves the skill mix at Board and Committee level through targeted recruitment of more Board members with the required skills.

Please refer to the following page for the 2021/22 Finding and Recommendation.

B DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Fully Implemented Recommendations

Skills Mix, Corporate Governance, October 2020

Ref	Finding from our 2021/22 Follow Up	Grade	Recommendation
6	We can confirm that Bòrd na Gàidhlig recruited two new Board members. The new members improve the skills mix at Board and Committee level, with experiences in Human Resources and Corporate Governance.	Medium	No further action required.

B DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Fully Implemented Recommendations

Training- Corporate Governance, October 2020

Original Finding

All Board and Committee members should be provided with training to help them discharge their duties and responsibilities.

From our discussion with the Chief Executive, we found that there is a training plan in place and during 2019/20 training was delivered in respect of managing conflicts of interest, work programmes, lessons learnt over the last year and the SPFM. From our review of the completed Board members' questionnaire we found that training was an area which most thought could be improved upon.

From our work with other Boards/Committees we note that the following training sessions are generally offered:

- Finance for non-financials;
- Corporate Governance training;
- Risk Management training/workshops;
- GDPR training; and
- Fraud awareness.

We also noted that no training in respect of how to control, run and oversee a meeting has been

Original Recommendation

We recommend that Bòrd na Gàidhlig continue to develop its training programme with on-going refresher training being given to the Board members at least every couple of years on areas such as Risk Management, Fraud Awareness, Finance for non-Financial Board members, corporate governance training and GDPR amongst others. These could be delivered as short sessions either before or after the Board or Committee meetings. The training could include training for any new Chairs on how to run and control a meeting.

Please refer to the next page for the 2021/22 Finding and Recommendation.

B DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Fully Implemented Recommendations

Training- Corporate Governance, October 2020

Ref	Finding from our 2021/22 Follow Up	Grade	Recommendation
7	<p>We can confirm that Bòrd na Gàidhlig have continued to develop its training programme.</p> <p>Training provided in 2020/21 included:</p> <ul style="list-style-type: none"> • GDPR and data protection training (Board and staff) • Mentoring • Financial skills • Public records management • Building meeting minutes • Effective challenge to senior management team • Effective Audit Committee • Induction training • Influencing and persuading 	Low	No further action required.

B DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Fully Implemented Recommendations

Assessment of Meetings and Papers Presented- Corporate Governance, October 2020

Original Finding

The Board and Committee members should have time set aside to assess and evaluate the meetings to ensure that these are being conducted in the most appropriate and efficient manner.

From our review of the documentations provided and our discussion with the Chief Executive we found that the members do not assess the meeting and papers presented after each meeting. We have found that, at some of our other clients, 5 - 10 minutes are set aside after each meeting for the members to discuss. This gives the members a chance to assess whether they thought there were too many papers, whether some were not relevant, and the layout and content of the papers presented. It also gives them a chance to discuss their own input and engagement as a collective. The feedback from this exercise should be provided to management where appropriate to enable them to make any necessary amendments to the papers presented. This 5 - 10 minutes assessment will also help drive the self-assessment process.

Original Recommendation

We recommend that consideration should be given to members meeting for 5 - 10 minutes after the Board/Committee meetings to discuss and assess the meetings and papers presented. This will allow any issues identified to be resolved quickly and will give members a chance to discuss any concerns etc they have in respect of the meetings and/or the information presented.

Please refer to the next page for the 2021/22 Finding and Recommendation.

B DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Fully Implemented Recommendations

Assessment of Meetings and Papers Presented- Corporate Governance, October 2020

Ref	Finding from our 2021/22 Follow Up	Grade	Recommendation
8	The Board have implemented the recommendation to discuss and assess the meetings and papers presented at board/committee meetings.	Low	No further action required.

B DETAILED RECOMMENDATIONS

Fully Implemented Recommendations

Disaster Scenarios- Business Continuity & Disaster Recovery, December 2020

Original Finding

It is good practice for a Business Continuity Plan to include information surrounding specific disaster scenarios and the steps to control and mitigate risk to ensure the Organisation's operations can continue. Within the Plan, there should be specific mention to scenarios such as flood, loss of building, and remote working. The Plan should also include information regarding the Organisation's backup and restorations process.

During our review, we found that the Organisation's Business Continuity Plan does not include specific disaster scenarios and the steps that should be taken, or sufficient information regarding backups and the retention process.

There is the risk that in a disaster scenario, staff may not be as prepared to respond as they could be.

Original Recommendation

We recommend that the Organisation include specific disaster scenarios and the steps that should be taken within the Plan to ensure that staff are confident in their roles. There is currently information regarding remote working arrangements in section 4.4 of the Plan. This should be expanded and added as an example of a disaster scenario.

We also recommend that the Organisation include information regarding the backup and restoration of data. Tecnica may be consulted to provide clarification before adding this information to the Plan.

B DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Fully Implemented Recommendations

Disaster Scenarios- Business Continuity & Disaster Recovery, December 2020			
Ref	Finding from our 2021/22 Follow Up	Grade	Recommendation
9	<p>We can confirm that Bòrd na Gàidhlig's Business Continuity Plan (BCP) now includes Disaster Scenarios within its Plan Invocation Criteria. This includes details on enforced remote working due to Government instruction.</p> <p>Within the BCP, information is provided to confirm that Technica backup files and QuickBooks daily.</p>	Medium	No further action required.

B DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Fully Implemented Recommendations

Business Impact Analysis- Business Continuity & Disaster Recovery, December 2020

Original Finding

A Business Impact Analysis (BIA) identifies the operational impacts which would result from a disruption to business systems. It is good practice for a BIA to be completed and included within the Organisation's Business Continuity Plan.

During our review, we found that the Organisation has not undertaken a BIA for business systems currently in place.

There is the risk that the Organisation are unaware of the level of impact the loss of key systems would have on services, as well as the expected recovery times of systems if they were lost.

Original Recommendation

We recommend that the Organisation conducts a BIA and includes this within the Business Continuity Plan, to provide further assurance that the continuity of operations would not come under threat during a period of disruption.

Ref	Finding from our 2021/22 Follow Up	Grade	Recommendation
10	We can confirm that Bòrd na Gàidhlig has included a Business Impact Analysis in their Business Continuity Plan.	Medium	No further action required.

B DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Fully Implemented Recommendations

Workload Management Records, Follow up 2020/21- Public Bodies Language Plans, March 2021

Original Finding

Plan workload is currently recorded by means of a single large Excel worksheet, consisting of 6 worksheets holding large amounts of data about plans, contacts, dates, progress levels etc. It covers work done on plans over 3 rounds since about 2007. This mechanism for tracking workload is not appropriate for the scale and level of activity within the language plans operation, and as an open spreadsheet with access by several persons there is a risk of inadvertent error. Bodies covered by the GLP process cannot be given access to information appropriate for them.

Original Recommendation

A Plans Portal is at present under preparation which will as a store of information and data on the GLPs for the BnG staff who are working in the area and also for management, and also hold information to which access can be provided to the public bodies concerned. As well as securely storing information it would also facilitate reporting. It is recommended that this Portal be progressed as a matter of urgency.

Finding from 2019/20 Follow Up

The Organisation are currently updating and redeveloping the Gaelic Language Portal on the website. The Organisation has appointed a new Communications Officer from 06/01/2020 and a graduate placement will also be appointed to redevelop the Organisation's website during 2021. This time frame was approved by the Board at the meeting on 11 December 2019.

Recommendation from 2019/20 Follow Up

We recommend that the Organisation ensure that the Plans Portal is updated in line with the original recommendation.

Please refer to the following page for the 2020/21 Finding and Recommendation.

B DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Fully Implemented Recommendations

IT Equipment Warranties- Business Continuity & Disaster Recovery, December 2020

Original Finding

It is essential that the Organisation retains warranties on all important equipment to ensure hardware is adequately protected.

During our review, we found that the Organisation does not appropriately retain warranties for IT equipment.

There is the risk that the Organisation's IT equipment may not be protected by a warranty.

Original Recommendation

We recommend that the Organisation retains all warranty information and adds this to the asset list so it can be monitored. This will provide further assurance of equipment protection.

Ref	Finding from our 2021/22 Follow Up	Grade	Recommendation
11	We can confirm that Bòrd na Gàidhlig has now updated the asset list to include information on warranties.	Medium	No further action required.

B DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Fully Implemented Recommendations

Definition of a Major Incident- Business Continuity & Disaster Recovery, December 2020

Original Finding

It is good practice for a Disaster Recovery Plan to include specific criteria to determine whether a situation should be considered a disaster. This may include classifying incident levels and assigning them to scenarios or setting a timeframe e.g., if the issue could lead to an outage of 24 hours or longer, it will be deemed a major incident.

During our review, we found that although the Plan gives examples of disaster scenarios, such as flooding or loss of a building, there is no set criteria to help staff determine whether a situation qualifies as a disaster.

There is the risk that staff may find it difficult to classify the situation as a disaster without set criteria in place to follow.

Original Recommendation

We recommend that the Organisation include specific criteria to determine whether a situation qualifies as a disaster in their Disaster Recovery and Business Continuity Plan.

Ref	Finding from our 2021/22 Follow Up	Grade	Recommendation
12	We can confirm that Bòrd na Gàidhlig has included certain criteria such as impact and likely duration of interruption to determine whether a situation should be considered a disaster within its Business Continuity Plan.	Low	No further action required.

B DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Fully Implemented Recommendations

Refresher Training- Risk Management, December 2020

Original Finding

Members of the Board and senior staff to manager level should receive regular risk management refresher training to ensure that they are being kept up to date with current development and techniques.

From our discussion with the Ceannard, we were informed that the last Board risk management training was delivered during 2018. The 3 members of the Audit & Assurance Committee received effectiveness of the Audit Committee training during 2019, which included risk management. The managers and senior staff have not received any official risk management training. Their training tends to be 'on-the-job' training when they are reviewing the risk registers.

There is the risk that staff and Board members are not kept up to date with the latest developments and techniques in risk management.

Original Recommendation

We recommend that refresher training is provided to the members of the Board and the Management Team (members of the extended Leadership Team) every 2 years. This will ensure that all are kept up to date with any new developments in risk management arrangements. The refresher training can take the form of a 30 minute to 1-hour session delivered as part of one of the scheduled monthly (for the Leadership Team) or quarterly Board and Audit & Assurance Committee meetings.

Please refer to the next page for the 2021/22 Finding and Recommendation.

B DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Fully Implemented Recommendations

Refresher Training- Risk Management, December 2020

Ref	Finding from our 2021/22 Follow Up	Grade	Recommendation
13	We can confirm that Risk Management training was provided to Board Managers and Managers in August 2021.	Low	No further action required.

B DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Fully Implemented Recommendations

Workload Management Records, Follow up 2020/21- Public Bodies Language Plans, March 2021

Finding from 2020/21 Follow Up

The Organisation's Communications Team are working on the process of updating the website specifically regarding Gaelic Language Plans. This is due to be completed by 31 March 2021.

The Gaelic Language Plans Team has collated documents into one of three categories Approved Plans; Information for the Public and Information for Professional Users.

Recommendation from 2020/21 Follow Up

We recommend that the Organisation continue with the planned implementation of the website.

	Finding from our 2021/22 Follow Up	Grade	Recommendation
14	We can confirm that the public information relating to the Gaelic Language Plans was made available as part of the launch of the revised website on 23 March 2021. The website includes information on preparing plans, plan implementation and language planning in other countries.	High	No further action required.

B DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Fully Implemented Recommendations

Contracting and purchasing – use of electronic and digital signatures, Follow-up 2020/21- Contracted services & General Procurement, March 2021

Finding from 2018/19 Follow Up

Bord na Gàidhlig now uses much less traditional paper documentation and is moving towards a position where (over time) documentation will be entirely electronic and stored in that format using SharePoint. This will require secure authorisation or confirmation of documents sent or received electronically.

Currently there is no policy or procedure or policy in place to govern the use of electronic and/or digital signatures by staff who are signing documents on behalf of the Organisation.

There is a risk that electronic documents may not be capable of confirmation of authentication, especially in a situation of legal or contractual dispute.

Recommendation from 2018/19

The use of electronic and/or digital signatures should be investigated, and a policy prepared to manage the introduction and usage of these, particularly where electronic documents with financial and/or contractual obligations are being signed by staff members on behalf of the Bòrd or are being received.

Finding from 2019/20 Follow Up

The Organisation completed an investigation into the use of electronic and/or digital signatures and a policy is being drafted to manage the introduction and usage of these. This will be completed by the end of March 2020.

Recommendation from 2019/20 Follow Up

We recommend that the Organisation ensure that the Policy and Guidance is completed and issued to the relevant staff members.

Please refer to following page for 2020/21 Finding and Recommendation.

B DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Fully Implemented Recommendations

Contracting and purchasing – use of electronic and digital signatures, Follow-up 2019/20- Contracted services & General Procurement, March 2021

Finding from 2020/21 Follow Up

The Organisation implemented the use of electronic signatures during Covid-19 and the subsequent introduction of home working. The Organisation has started the process to include this information within the policy and aim to have this completed by 31 March 2021.

Recommendation from 2020/21

We recommend that the Organisation continue with the work to formalise their DocuSign process within pre-existing finance policies.

Ref	Finding from our 2021/22 Follow Up	Grade	Recommendation
15	We can confirm that work to formalise the DocuSign process has been completed and a guidance document is now available.	Medium	No further action required.

B DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Fully Implemented Recommendations

Data Leakage Prevention, Follow-up 2020/21- Information Security and Management, March 2021

Original Finding

Data Leakage Prevention (DLP) is a strategy for making sure that end users do not send sensitive or critical information outside the corporate network. The term is also used to describe software products that help a network administrator control what data end users can transfer.

During our review, we found that personal/sensitive data could potentially be removed by means of USB. We do note that the Organisation are aware of this and are working with their IT Support Company to put controls in place to restrict this through the use of encrypted USBs. However, at the time of our audit, December 2019, the controls have not been implemented. The Organisation note that the controls should be in place by the end of April 2020.

There is the risk that data could be removed from the network by members of staff via the use of USBs. This could result in a GDPR breach and potential fines and damage to the Organisations reputation.

Original Recommendation

We recommend that the Organisation continue to work the IT Support Company to implement a Data Leakage Prevention solution.

Please refer to following page for 2020/21 Finding and Recommendation.

B DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Fully Implemented Recommendations

Data Leakage Prevention, Follow-up 2020/21- Information Security and Management, March 2021

Finding from our 2020/21 Follow Up

The Organisation liaised with their IT Provider Tecnica to discuss the risks associated with Data leakage and concluded the following:

- Acceptable Use Policy provides clear guidance to staff surrounding Data Leakage.
- Further controls are required surrounding the potential data leaks for emails. The Organisation are currently in the process of updating their Microsoft 365 licences to Enterprise. This has an additional moderator functionality that scans outgoing mail for potential data leaks.
- Utilisation of Encrypted pen drives are still under review as staff that are required to complete presentations still utilise this facility.
- Further training was required for staff and Board. As such, a cyber resilience session was provided to staff on 8 December 2020 and another session to the Board on 22 February 2021.

Recommendation from our 2020/21 Follow Up

We recommend that the Organisation continue to assess the management of data leakage.

Ref	Finding from our 2021/22 Follow Up	Grade	Recommendation
16	<p>The application of Microsoft E5 licences provides greater levels of security including the scanning of outgoing emails for potential data leakage. Internal Audit has had sight of evidence to confirm the application of Microsoft E5 licences are in use.</p> <p>We can also confirm that staff are no longer permitted to use pen drives to store information and the Acceptable Usage policy provides clear guidelines to staff on expected behaviours and practices to ensure data leakage does not occur.</p>	Medium	No further action required.

Appendix C

Superseded Recommendations

C DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Superseded Recommendations

Introduction and Submission of Online Expense claims System; Review of Travel & Subsistence Policy, Follow-up 2020/21- Expense Claims, March 2021

Original Finding

(a) Introduction of Online Expenses Claims System: The current procedure is to submit claims on paper with receipts attached or by email. This system works well and is long-established within Bòrd na Gàidhlig. An online expenses claim system, possibly using the SharePoint has been under consideration for some time and would enable claims to be completed remotely, reduce administrative work and improve filing. Receipts could be attached by scanning, saving paper and postages costs.

(b) Submission of expenses claims: Although the great majority of expenses claims are submitted timeously, there are still delays in submission. For example, 65% of Bord Member expenses by value were reimbursed in the final 2 months of the year. The amounts involved are not large, however it is good practice to submit claims timeously.

(c) Review of Travel & Subsistence Policy: Bord na Gàidhlig's Travel and Subsistence Policy is based on the policy in place at Scottish Government. The most recent major review of the BnG policy was in 2012, and in June 2017 a revised draft policy was prepared. This revision strengthened the authorisation and control aspects of travel expenditure. Additionally, useful guidance on hospitality expenditure was produced to supplement the Travel & Subsistence Policy. The sensitivity of hospitality expenditure is very high. Staff changes have delayed finalisation of the revision.

Original Recommendation

(a) Introduction of Online Expenses Claims System: That the Board seek proceed with the development of an online expenses claim system at the earliest time this is possible. It is acknowledged that this will require staff resource and that there will be purchase and/or development costs.

b) Submission of expenses claims: That a reminder be issued regarding timeous submission of claims and that the requirement to submit claims within one month be made more prominent at the time of reviewing the Travel & Subsistence Policy (refer to 2.1(c) below.).

c) Review of Travel & Subsistence Policy: The revised Travel & Subsistence Policy be finalised and issued, and that it incorporates set dates for review in the future.

Please refer to the next page for findings and recommendations continued.

C DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Superseded Recommendations

Introduction and Submission of Online Expense claims System; Review of Travel & Subsistence Policy, Follow-up 2020/21- Expense Claims, March 2021

Finding from 2019/20 Follow Up

The Organisation has implemented a People HR Portal to allow staff to electronically submit their expenses. This system went live in April 2019. Staff are reminded at the fortnightly meetings to submit expense claims in line with the Travel & Subsistence Policy. The Travel & Subsistence Policy is also currently being reviewed and due for submission to the Leadership Team in January 2020 for review.

Recommendation from 2019/20 Follow Up

We recommend that the Organisation ensure that the Travel & Subsistence Policy is fully updated and implemented.

Finding from 2020/21 Follow Up

The Organisation updated the Travel & Subsistence Policy in August 2020 and a reminder notice was presented to staff to submit their expense claims in a timely manner during an all staff meeting in January 2021. The Organisation are currently in the process of further developing their online expense system with this expected to be completed by April 2021.

Recommendation from 2020/21 Follow Up

We recommend that the Organisation continue to work on the development of their online expense system.

Please refer to the next page for the 2021/22 Finding and Recommendation.

C DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Follow Up Review

Superseded Recommendations

Introduction and Submission of Online Expense claims System; Review of Travel & Subsistence Policy, Follow-up 2020/21- Expense Claims, March 2021

Ref	Finding from our 2021/22 Follow Up	Grade	Recommendation
1	<p>We can confirm that additional work on the expenses system was carried out using remote access.</p> <p>Bòrd na Gàidhlig's contract with Technica as supplier of IT services ended on 28 February 2022. Bòrd na Gàidhlig migrated their IT service to a new supplier from 1 March 2022 and at this time they reviewed the Tecnica expenses application and it's proposed pricing. Bòrd na Gàidhlig concluded that they were not needing a standalone system when a paper-based system of recording and authorisation is sufficient for their short-term needs. At the time of our follow up review, Bòrd na Gàidhlig had reverted to the excel spreadsheet expenses process that was used previously.</p> <p>The number of expense claims over the last two years has been minimal, as staff continue to work from home and committee and board meetings are held online. From our sample testing of 5 expense claims we can confirm that we received sufficient evidence to support that the paper-based system is operating as expected.</p>	Low	We request that the Audit & Assurance Committee consider removing this from the audit action plan as the online system is no longer being used.

D GRADING STRUCTURE

Bòrd na Gàidhlig
Follow Up Review

For each area of review, we assign a level of assurance in accordance with the following classification:

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

D GRADING STRUCTURE

Bòrd na Gàidhlig
Follow Up Review

For each recommendation, we make we assign a grading either as High, Medium or Low priority depending upon the degree of risk assessed as outlined below:

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

E ASSIGNMENT PLAN

Bòrd na Gàidhlig
Follow Up Review

Audit Approach

Our approach to the review will be:

- Review outstanding recommendations and gain audit evidence to ensure that these have been addressed by Bòrd na Gàidhlig.

Potential Key Risk

The potential key risk associated with the area under review is:

- Bòrd na Gàidhlig does not address the areas of concern which may significantly affect its ability to continue to operate.



For	Audit & Assurance Committee
Date of Meeting	24/05/2022
Location:	Online
Item on Agenda	4.2

Title	Annual Internal Audit Report 2021/22	
Request	For Decision	
Spokesperson	Scott McCready, Internal Audit Manager Wylie & Bisset LLP	
Governance route for the report	Date	Type of Treatment
-	-	-
Appendices	PT1 – BnG Internal Audit Annual Report 2021/22	
1.0	Adhbhar/Reason	
1.1	<p>The paper presents the annual internal audit report, which provides an overview of the audits undertaken by Wylie & Bisset during 2021/22. This was the final year of a three-year contract with Wylie & Bisset.</p> <p>The paper is in English due to the appendix being in English, being prepared by the Internal Auditors.</p>	
2.0	Cùl-fhiosrachadh/Background	
2.1	This is the third annual internal audit report from Wylie & Bisset.	
3.0	Prìomh Aithris/Fiosrachadh / Main points	
3.1	<p>The Internal Audit fieldwork was carried out between October 2021 and April 2022. Ten reports were produced in total, all of which were rated as strong (highest ranking).</p> <p>In conclusion, Wylie Bisset noted:</p> <p><i>“We are satisfied that sufficient internal audit work has been undertaken to allow us to draw a conclusion as to the adequacy and effectiveness of the Organisation’s risk management, control and governance processes.</i></p> <p><i>In our opinion Bòrd na Gàidhlig did have adequate and effective risk management, control and governance processes to manage its achievement of the Organisation’s objectives at the time of our audit work. In our opinion, the Organisation has proper arrangements to promote and secure value for money.”</i></p>	
4.0	Moladh /Recommendation	
4.1	<p>The Committee is requested to: -</p> <ul style="list-style-type: none"> - Approve the report 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	Buaidhean air Luchd-obrach/Impact on Staff		
	n/a.		
5.3	Buaidhean 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		
	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 that BnG continues to demonstrate improvement and internal audit reports contribute to this.		
5.7	Buaidhean air Slàinte is Sàbhailteachd/Impacts on Health and Safety		
	n/a		
5.8	Buaidhean Laghail/Legal Impacts		
	n/a		
5.9	Buaidhean air Co-ionannas/Impacts on Equality		
	n/a		
5.10	Buaidhean air Àireannachd/Impacts on Environment		
	n/a		



Bòrd na Gàidhlig

Internal Audit 2021/22

Annual Report

April 2022

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1. Introduction

The prime responsibility of the Internal Audit Service (IAS) is to provide the Organisation's Audit & Assurance Committee, the Chief Executive Officer and other Senior Management of the Organisation, with an objective assessment of the adequacy and effectiveness of management's internal control systems.

We conduct our activity within the overarching framework of the Chartered Institute of Internal Auditors, Definition of Internal Auditing, Code of Ethics and International Standards for the Professional Practice of Internal Auditing, together with the UK Public Sector Internal Audit Standards, first introduced in April 2013.

In line with these Standards, we have developed a robust quality assurance process to ensure that each of our activities and reports are of a high and consistent standard. Quality assurance activity includes interim reviews during the internal audit process and an extensive final review before reports are issued to clients and other stakeholders. We actively seek to improve the services we deliver through a programme of CPD, training, networking and engagement with internal peers, as well as by piloting new ways of working.

We had an extensive external assessment undertaken against these standards in November 2021. The assessment was undertaken by the Chartered Institute of Internal Auditors who concluded:

"We are pleased to report that Wylie and Bisset LLP Internal Audit Department conforms with the Standards, as well as the Definition of Internal Auditing, Core Principles and the Code of Ethics, which form the mandatory elements of the Public Sector Internal Audit Standards (PSIAS) and the Institute of Internal Auditors' International Professional Practices Framework (IPPF), the globally recognised standard of quality in Internal Auditing.

The Chartered Institute of Internal Auditors also highlighted our compliance with all 64 standards of the IPPF.

This Annual Report should be considered by the Audit & Assurance Committee prior to the committee submitting their annual report to the Board.

2. Executive Summary

Overall Opinion

We are satisfied that sufficient internal audit work has been undertaken to allow us to draw a conclusion as to the adequacy and effectiveness of the Organisation's risk management, control and governance processes.

In our opinion Bòrd na Gàidhlig did have adequate and effective risk management, control and governance processes to manage its achievement of the Organisation's objectives at the time of our audit work. In our opinion, the Organisation has proper arrangements to promote and secure value for money.

Our fieldwork was carried out between October 2021 and April 2022 and we have not undertaken any further internal audit assignments at the time of this report.

The overall findings and conclusion of each report are highlighted in Section 3. As can be seen from the summary in Section 3 all areas included in the Operational Plan for 2021/22 have been completed.

In forming our opinion, we have carried out the following work:

- A review and appraisal of financial and other controls operated by the Organisation;
- A review of the established policies and procedures adopted by the Organisation;
- An assessment of whether or not the internal controls are reliable as a basis for producing the financial accounts;
- A review of accounting and other information provided to management for decision making;
- Compliance and substantive audit testing where appropriate;
- A review of the Organisation's procedures in place to promote and secure value for money.

The analysis of performance indicators for the internal audit work carried out in the year is included at section 5.

2. Executive Summary

Basis of Opinion

As the Head of Internal Audit at Bòrd na Gàidhlig, we are required to provide the Audit & Assurance Committee with an opinion on the adequacy and effectiveness of the Organisation's risk management, control and governance processes. In giving our opinion it should be noted that assurance can never be absolute. The most that we can provide to the Audit & Assurance Committee is reasonable assurance that there are no major weaknesses in the Organisation's risk management, control and governance processes.

In assessing the level of assurance given, we have taken into account:

- All of the audits undertaken in relation to the year to 31 March 2022 as noted in section 3 of this report;
- Any follow-up action taken in respect of audits from previous periods;
- Any significant recommendations not accepted by management and the consequent risks;
- The effects of any significant changes in the Organisation's objectives or systems;
- Matters arising from previous reports to the Audit & Assurance Committee;
- Any limitations which may have been placed on the scope of internal audit;
- The extent to which resource constraints may impinge on the Head of Internal Audit's ability to meet the full audit needs of the Organisation;
- What proportion of the Organisation's audit need has been covered to date;
- The outcomes of our quality assurance processes.

3. Audit Findings

Summary of Work Undertaken

The following table summarises the audit work undertaken in 2021/22. The grading structure used in our reports can be found in Appendix A.

Area	Planned Days	Actual Days	Status	Overall Conclusion	High Priority Recommendations	Medium Priority Recommendations	Low Priority Recommendations
Grants to Gaelic Organisations	2	2	Complete	Strong	-	-	-
Overall Financial Controls	3	3	Complete	Strong	-	-	-
Information Security & Management	3	3	Complete	Strong	-	-	-
Employee Performance Management	3	3	Complete	Strong	-	-	1
Public Bodies Gaelic Language Plans (GLAIF)	3	3	Complete	Strong	-	-	-
Impact of Government Policy	3	3	Complete	Strong	-	-	-
Financial Governance	3	3	Complete	Strong	-	-	-
Risk Management	2	2	Complete	Strong	-	-	-
External Organisations (MFOs) - Performance Management	3	3	Complete	Strong	-	-	-
Board Effectiveness Review	10	10	Complete	Substantial	-	-	5
Follow Up Review	2	2	Complete	Strong	-	1	3
Audit Management	3	3	N/A	N/A	N/A	N/A	N/A
Total	40	40			-	1	9

4. 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 previous financial year.

Area	High	Medium	Low	Total
Overall Financial Controls				
Average number of recommendations in similar audits	-	1	2	3
Recommendations at Bòrd na Gàidhlig	-	-	-	-
Risk Management				
Average number of recommendations in similar audits	-	-	2	2
Recommendations at Bòrd na Gàidhlig	-	-	-	-
Summary				
Average number of recommendations in similar audits	-	1	4	5
Recommendations at Bòrd na Gàidhlig	-	-	-	-

As highlighted above, Bòrd na Gàidhlig has an overall lower number of recommendations in comparison with the organisations it has been benchmarked against. We note that benchmarking was not available for the remaining reviews due to them being developed for the Organisation.

5. Key Performance Indicators

Analysis of Performance Indicators

Performance Indicator	Target	Actual
Internal audit days completed in line with agreed timetable and days allocation	100%	100%
Draft scopes provided no later than 10 working days before the internal audit start date and final scopes no later than 5 working days before each start date	100%	100%
Draft reports issued within 10 working days of exit meeting	100%	100%
Management provide responses to draft reports within 15 working days of receipt of draft reports	100%	100%
Final reports issued within 10 working days of receipt of management responses	100%	100%
Recommendations accepted by management	100%	100%
Draft annual internal audit report to be provided by 30 April each year	100%	100%
Attendance at Audit & Assurance Committee meetings by a senior member of staff	100%	100%
Suitably experienced staff used on all assignments	100%	100%

Appendix A - Grading Structure

For each area of review we assign a grading in accordance with the following classification.

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, some 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

For each recommendation we make we assign a grading either as High, Medium or Low priority depending upon the degree of risk assessed as outlined below:

Grading	Risk	Classification
High	High Risk	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	Medium Risk	Significant issue or weakness which should be addressed by the Organisation as soon as possible
Low	Low Risk	Minor issue or weakness reported where management may wish to consider our recommendation



For	Audit & Assurance Committee
Date of Meeting	24/05/2022
Location:	Online
Item on Agenda	4.3

Title	Internal Audit Plan 2022/23																																																																																																		
Request	For Decision																																																																																																		
Spokesperson	Scott McCready, Internal Audit Manager Wylie & Bisset LLP																																																																																																		
Governance route for the report		Date	Type of Treatment																																																																																																
-		-	-																																																																																																
Appendices		PT1 – Audit Needs Assessment 2022-23 to 2024-25																																																																																																	
1.0	Adhbhar/Reason																																																																																																		
1.1	The paper presents the proposed annual internal audit plan to be undertaken by Wylie & Bisset during 2022/23. This will be the first year of a new three-year contract with Wylie & Bisset. The paper is in English due to the appendix being in English, being prepared by the Internal Auditors.																																																																																																		
2.0	Cùl-fhiosrachadh/Background																																																																																																		
2.1	The prime responsibility of the Internal Audit Service (IAS) is to provide the Audit & Assurance Committee, Ceannard and other senior management of the organisation, with an objective assessment of the adequacy and effectiveness of management's internal control systems.																																																																																																		
3.0	Prìomh Aithris/Fiosrachadh / Main points																																																																																																		
3.1	Below is a summary of the Internal Audit input proposed for the three year period on the new contract. <table><tr><th colspan="2">1 April 2022 to 31 March 2025</th><th colspan="3">Operating Plan (No. of days)</th></tr><tr><th>System</th><th>Audit Area</th><th>2022/23</th><th>2023/24</th><th>2024/25</th></tr><tr><td rowspan="7">Financial Systems</td><td>Review of New Finance System</td><td>4</td><td></td><td></td></tr><tr><td>Budgetary & Financial Reporting</td><td>4</td><td></td><td></td></tr><tr><td>Purchase Order System Review</td><td></td><td>4</td><td></td></tr><tr><td>Income & Creditors</td><td></td><td>4</td><td></td></tr><tr><td>Procurement</td><td></td><td></td><td>4</td></tr><tr><td>Payroll & Expenses</td><td></td><td></td><td>4</td></tr><tr><td>Review of new Funding Model for MFOs</td><td></td><td></td><td>3</td></tr><tr><td rowspan="6">Non Financial Systems</td><td>Grants to Gaelic Organisations</td><td>2</td><td>2</td><td>2</td></tr><tr><td>Performance Management</td><td>3</td><td></td><td></td></tr><tr><td>External Organisations (MFOs) - Performance Management</td><td>3</td><td>3</td><td>3</td></tr><tr><td>Employee Performance Management</td><td></td><td>3</td><td></td></tr><tr><td>Staff Recruitment & Succession Planning</td><td></td><td>4</td><td></td></tr><tr><td>Absence Management</td><td></td><td></td><td>4</td></tr><tr><td rowspan="2">IT Systems</td><td>Information Security & Management</td><td></td><td>3</td><td></td></tr><tr><td>Cyber Security</td><td>4</td><td></td><td></td></tr><tr><td rowspan="2">Governance</td><td>Corporate Governance</td><td>3</td><td></td><td>3</td></tr><tr><td>Risk Management</td><td>2</td><td>2</td><td>2</td></tr><tr><td rowspan="3">Required</td><td>Follow Up Review</td><td>2</td><td>2</td><td>2</td></tr><tr><td>Audit Management</td><td>3</td><td>3</td><td>3</td></tr><tr><td>Total Days</td><td>30</td><td>30</td><td>30</td></tr></table>				1 April 2022 to 31 March 2025		Operating Plan (No. of days)			System	Audit Area	2022/23	2023/24	2024/25	Financial Systems	Review of New Finance System	4			Budgetary & Financial Reporting	4			Purchase Order System Review		4		Income & Creditors		4		Procurement			4	Payroll & Expenses			4	Review of new Funding Model for MFOs			3	Non Financial Systems	Grants to Gaelic Organisations	2	2	2	Performance Management	3			External Organisations (MFOs) - Performance Management	3	3	3	Employee Performance Management		3		Staff Recruitment & Succession Planning		4		Absence Management			4	IT Systems	Information Security & Management		3		Cyber Security	4			Governance	Corporate Governance	3		3	Risk Management	2	2	2	Required	Follow Up Review	2	2	2	Audit Management	3	3	3	Total Days	30	30	30
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4.0	Moladh /Recommendation			
4.1	The Committee is requested to: <ul style="list-style-type: none">- Discuss the proposed plan- Approve the report 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			
	n/a.			
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			
	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	Buidhean air Cliù/Impacts on Reputation		
	It is important that BnG continues to demonstrate improvement and 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

Audit Needs Assessment

2022-23 to 2024-25

April 2022

Table of contents

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1. Introduction

Background

Wylie & Bisset LLP were re-appointed as Internal Auditors by the Audit & Assurance Committee with effect from 1 April 2022 for a period of 3 years until 31 March 2025.

Internal Audit

The prime responsibility of the Internal Audit Service (IAS) is to provide the Audit & Assurance Committee, the Chief Executive and other Senior Management of the Organisation, with an objective assessment of the adequacy and effectiveness of management's internal control systems.

The IAS objectively examines, evaluates and reports on the adequacy of internal control thus contributing to the economic, efficient and effective use of resources and to the reduction of the potential risks faced by the Organisation. Also, the operation and conduct of the IAS must comply with the guidelines set down by the Chartered Institute of Internal Auditors and Public Sector Internal Audit Standards.

Terms of Reference – Internal Audit

The provision of the IAS by Wylie & Bisset LLP is covered by the letter of engagement dated 25 April 2022.

Formal Approval

The Audit Needs Assessment (“ANA”) will be presented to the Audit & Assurance Committee for approval on 24 May 2022.

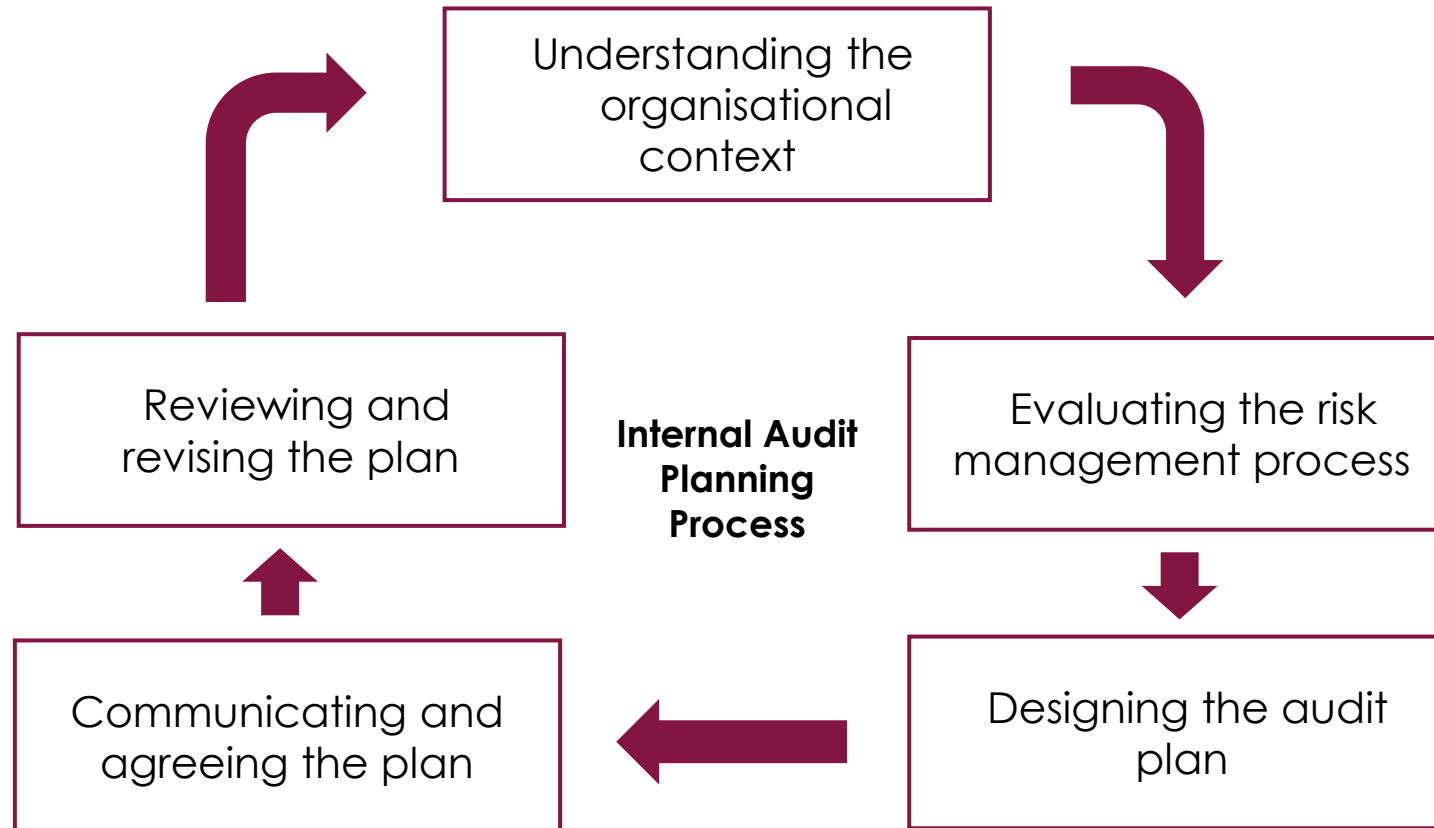
2. Approach

The Audit Needs Assessment (“ANA”) has been produced based on the following:

- Review of the Organisation’s Risk Register;
- Review of previous Internal Audit reports and plans;
- Meeting with the Chair of the Organisation's Audit & Assurance Committee;
- Meeting with the Organisation's Chief Executive and the Head of Finance & Corporate Affairs;
- The identification of all areas of work by system and sub-system;
- The grouping of systems for audit purposes;
- The identification of key controls and associated risks for each system and sub-system;
- The determination of the internal audit resource required to meet the identified audit needs.

2. Approach (cont'd)

Below is a diagram which details our planning process:







2. Approach (cont'd)

Revisiting the ANA

The ANA will be reviewed continuously throughout our appointment, and will take account of the results of audit work, the development of new systems and any other risk factors identified.

Any proposed changes to the ANA will be presented to the Audit & Assurance Committee for discussion and approval.

Core Audit Team

	Name	Role	Email Address
	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
	Scott McCready	Manager	scott.mccready@wyliebisset.com
	Siobhan Archibald	Internal Audit Senior	siobhan.archibald@wyliebisset.com
	Kevin McDermott	Senior IT Auditor	kevin.mcdermott@wyliebisset.com

3. Operational Plan 2022/23

Audit Area	High level indicative summary scope	Total Number Of Days
Grants to Gaelic Organisations	<p>The purpose of this assignment is to review the processes and procedures in place for the approval of grants and the release of instalments. We will undertake testing of the grants released to ensure that the Organisation's procedures are being adhered to. Our objectives for this review are to ensure:</p> <ul style="list-style-type: none"> ➤ The Organisation has robust processes and procedures in place for the approval of grants and the release of instalments. ➤ The Organisation are adhering to the processes and procedures relating to the approval of grants and the release of instalments. ➤ The Organisation are providing sufficient information to Senior Management and the Board regarding grants being made. 	2
External Organisations (MFOs) – Performance Management	<p>The purpose of this assignment is to review the processes and procedures in place for the confirmation of receipt of performance reports for major Gaelic development partners (MFOs). We will also review the procedures and processes applied by the grant's management Team. Our objectives for this review are to ensure:</p> <ul style="list-style-type: none"> ➤ The Organisation has robust processes and procedures in place for the confirmation of receipt of performance reports from MFOs. ➤ Staff members are adhering to the processes and procedures applied by the Grant's Management Team. ➤ MFOs are adhering to the performance requirements set out within their grant award. ➤ The performance of the MFOs is reported to Senior Management and the Board. 	3

3. Operational Plan 2022/23 (cont'd)

Audit Area	High level indicative summary scope	Total Number Of Days
Performance Management	<p>The purpose of this assignment is to review the business planning process and performance reporting for the Organisation and the effectiveness of planning procedures and KPIs. Our objectives for this review are to ensure:</p> <ul style="list-style-type: none"> ➤ The performance management targets are set following the Organisation's systems and procedures. ➤ The performance targets are communicated to staff members. ➤ The performance management processes are being rigorously applied throughout the Organisation to ensure that all weaknesses/areas of improvement are highlighted. ➤ Where performance targets are not being met the Organisation have an action plan in place to improve performance. ➤ The Organisation's performance is reported regularly to Senior Management and the Board. 	3
Risk Management	<p>The purpose of this assignment is to review the risk management arrangements in place at the Organisation. Our review will focus on the new risk management reporting arrangements in place at the Organisation. Our objectives for this review are to ensure:</p> <ul style="list-style-type: none"> ➤ 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's new risk management reporting framework meets the needs of the Organisation. 	2

3. Operational Plan 2022/23 (cont'd)

Audit Area	High level indicative summary scope	Total Number Of Days
Budgetary & Financial Reporting	<p>The purpose of this assignment is to review the Organisation's budgeting, monitoring and reporting. Our review will seek to provide assurance to the Audit & Assurance Committee that there is an effective budget setting process in place and that action is taken when adverse variances arise. Our review will also consider the financial reporting arrangements in place and whether the level of reporting is sufficient for decision making purposes. Our objectives for this review are to ensure:</p> <ul style="list-style-type: none"> ➤ The Board/Senior Management receive sufficient reporting of performance against budget and against plans throughout the year to enable informed decision making. ➤ The budget setting process is effectively linked to the operational planning process. ➤ Budget holders are adequately trained and receive information regarding their budgets in a timely manner. ➤ The Organisation has a set of comprehensive Financial Regulations to ensure that financial matters are managed professionally. ➤ Deviations from budget are identified and investigated at an early stage. ➤ There is appropriate control of the budgetary process within the Organisation, with an appropriate member of management having ultimate responsibility for the process. 	4
Review of new Finance System	<p>We will review the implementation of the new finance system to assess whether the system is working as anticipated and that the Organisation is fully utilising the benefits and efficiencies that the new system offers. We will also review the implementation process to ensure that deadlines and costs were met and that staff have received sufficient training on the system. Our objectives for this review are to ensure:</p> <ul style="list-style-type: none"> ➤ The new finance system is fit for purpose and operating in line with good practice. ➤ Data has been accurately transferred from the previous finance system. ➤ Sufficient training has been given to those staff who will be using the new finance system. ➤ Appropriate controls have been put in place over the new finance system and these are being adhered to by staff. 	4

3. Operational Plan 2022/23 (cont'd)

Audit Area	High level indicative summary scope	Total Number Of Days
Cyber Security	<p>We will review the overall IT systems in place to ensure the appropriate controls are in place and that these are operating as expected. The review will specifically examine the specifications and systems operated by the Organisation to ensure that they are fit for purpose. We will also focus on reviewing network security arrangements in place to verify that users, data, and devices are sufficiently protected from cyber threats. We will also undertake a vulnerability testing exercise on the IT systems of the Organisation which will look to provide assurance that the IT systems are sufficiently secure. Our objectives for this review are to ensure:</p> <ul style="list-style-type: none"> ➤ There are appropriate policies in place to provide governance and control over the Organisation's IT systems. ➤ There are appropriate solutions in place to control access to the Organisation's information systems. ➤ There are appropriate solutions in place to aid in securing the Organisation's IT network which are being monitored effectively. ➤ There are appropriate Disaster Recovery and Business Continuity plans in place for the Organisation's IT systems that are being tested. ➤ The systems are appropriately patched to minimise the risk of vulnerabilities being successfully exploited in an attack. 	4

3. Operational Plan 2022/23 (cont'd)

Audit Area	High level indicative summary scope	Total Number Of Days
Governance	<p>The purpose of the review is to ensure that the Organisation has appropriate governance arrangements in place and that these have been embedded throughout the whole Organisation. Our review will consider the governance structure as well as the induction arrangements for new members. Our objectives for this review are to ensure:</p> <ul style="list-style-type: none"> ➤ The structure of the Board and Committees are appropriate, fit for purpose and are supported by terms of reference for the Board and the Committees which are clear and not overlapping. ➤ There is a robust induction process for new members. ➤ The Board and Committees have a programme of work in accordance with their terms of reference that allows them to make an effective and timely contribution. ➤ Members are provided with sufficient, high quality management information in their areas of responsibility. ➤ The Board and Committees are appropriately attended, and members are sufficiently engaged. ➤ The Board of Management have effectively assessed their performance and the balance of skills required within the Board and Committees. 	3
Follow Up Review	<p>The effectiveness of the internal control system may be compromised if management fails to implement agreed audit recommendations. Our follow up work will provide the Audit & Assurance Committee with assurance that prior year recommendations are implemented within the expected timescales. Our objectives for this review are to ensure:</p> <ul style="list-style-type: none"> ➤ The Organisation has appropriately implemented any outstanding internal audit recommendations made in prior years. 	2

3. Operational Plan 2022/23 (cont'd)

Assignment Plans

A detailed assignment plan will be prepared for each audit undertaken, setting out the scope and objectives of the work, allocating resources and establishing target dates for the completion of the work. Each assignment plan will be agreed and signed off by an appropriate sponsor from the Organisation.

Key Dates

Visit	Audit Areas	No. Audit Days	Key Organisation Personnel	Provisional Date for Visit	Date of Issue of Draft Report	Provisional Date to the Audit & Assurance Committee
Visit 1	Cyber Security	4	Chief Executive	19 September 2022	7 October 2022	November 2022
	Grants to Gaelic Organisations	2	Director of Language Planning and Community Developments			
	Budgetary & Financial Reporting	4	Head of Finance & Corporate Affairs			
Visit 2	Review of New Finance System Governance	4	Head of Finance & Corporate Affairs	21 November 2022	9 December 2022	February 2023
		3	Chief Executive & Head of Finance & Corporate Affairs			
	Risk Management	2	Head of Finance & Corporate Affairs			
Visit 3	External Organisations (MFOs) – Performance Management	3	Director of Language Planning and Community	27 March 2022	14 April 2022	May 2023
	Performance Management	3	Chief Executive			
	Follow Up Review	2	Head of Finance & Corporate Affairs			

4. Reporting

The reporting arrangements for internal audit have been discussed and agreed with the Audit & Assurance Committee. The following reports will be produced by internal audit.

- An Audit Needs Assessment;
- A report for the internal audit assignments undertaken each year;
- An annual report on IAS's activities.

For each recommendation a target date for remedial action will be set taking into the account the degree of priority associated with the recommendation.

The draft report for each assignment will be discussed with the auditees and the factual accuracy agreed prior to issue of the report in its final form.

The auditees will be required to respond to the recommendations stating their proposed action and nominating the person responsible for each action point.

Appendix A - Summary of Internal Audit Input

1 April 2022 to 31 March 2025		Operating Plan (No. Of days)		
System	Audit Area	2022/23	2023/24	2024/25
Financial Systems	Review of New Finance System	4		
	Budgetary & Financial Reporting	4		
	Purchase Order System Review		4	
	Income & Creditors		4	
	Procurement			4
	Payroll & Expenses			4
	Review of new Funding Model for MFOs			3
Non Financial Systems	Grants to Gaelic Organisations	2	2	2
	Performance Management	3		
	External Organisations (MFOs) – Performance Management	3	3	3
	Employee Performance Management		3	
	Staff Recruitment & Succession Planning		4	
	Absence Management			4
	Total Days c/f	16	20	20

Appendix A - Summary of Internal Audit Input (cont'd)

1 April 2022 to 31 March 2025		Operating Plan (No. Of days)		
System	Audit Area	2022/23	2023/24	2024/25
	Total days b/f	16	20	20
IT Systems	Information Security & Management		3	
	Cyber Security	4		
Governance	Corporate Governance	3		3
	Risk Management	2	2	2
Required	Follow Up Review	2	2	2
	Audit Management	3	3	3
	Total Days	30	30	30

Appendix B - Grading Structure

For each area of review we assign a grading in accordance with the following classification:

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, some 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

For each recommendation we make we assign a grading either as High, Medium or Low priority depending upon the degree of risk assessed as outlined below:

Grading	Risk	Classification
High	High Risk	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	Medium Risk	Significant issue or weakness which should be addressed by the Organisation as soon as possible
Low	Low Risk	Minor issue or weakness reported where management may wish to consider our recommendation

Appendix C – Key Performance Indicators

Analysis of Performance Indicators

Performance Indicator	Target
Internal audit days completed in line with agreed timetable and days allocation	100%
Draft scopes provided no later than 10 working days before the internal audit start date and final scopes no later than 5 working days before each start date	100%
Draft reports issued within 10 working days of exit meeting	100%
Management provide responses to draft reports within 15 working days of receipt of draft reports	100%
Final reports issued within 5 working days of receipt of management responses	100%
Recommendations accepted by management	100%
Draft annual internal audit report to be provided by 30 April each year	100%
Attendance at Audit & Assurance Committee meetings by a senior member of staff	100%
Suitably experienced staff used on all assignments	100%

Appendix D – Training Topics

As a firm we offer a wide range of training topics to our clients and we have listed below some of the topics which we would be able to offer BÒRD NA GÀIDHLIG.

Topic	Summary
Risk Management	This can cover risk awareness, assessment of risks, responsibilities for monitoring risks, risk appetite and the scoring of risks. This is usually done as a workshop to ensure buy-in from management and committee members to the risk management process.
Role of the Board	This would cover the roles and responsibilities of Board members, including the Chair. This has been particularly useful when new Board members have been appointed and allows members to obtain some knowledge on what the expectation of a Board member is and what they should be looking out for.
Role of Internal Audit	We would provide a short session on what the internal audit function should be delivering to the Organisation and the added value which we would bring.
Finance for Non-Financials	This is useful for committee members who do not have a finance background and covers areas such as the management accounts, budget reporting and the statutory accounts.
Fraud Awareness	We would cover the importance of a having a strong control environment and areas to be aware of in relation to fraud. We would discuss some real-life examples of where we have identified or been asked to investigate allegations of fraud and the results of these investigations.



For	Audit & Assurance Committee
Date of Meeting	24/05/2022
Location:	Online
Item on Agenda	5.1

Title	Risk Management Strategy		
Request	For Decision		
Spokesperson	Nicola Pearson, Head of Finance and Corporate Affairs		
Governance route for the report		Date	Type of Treatment
Leadership Team		06.05.2022	For Approval
Appendices		PT 1 – Risk Management Strategy	
1.0	Purpose		
1.1	The paper presents the updated Risk Management Strategy for the organisation. The paper is in English as it is presented by the Head of Finance and Corporate Affairs and will be reviewed by the internal and external auditors as part of their audit work.		
2.0	Background		
2.1	The Risk Strategy was last agreed by the Audit and Assurance Committee in May 2021 and by the Board in August 2021. It is reviewed on an annual basis and updated where appropriate.		
3.0	Main points		
3.1	There have been no significant changes made to the Risk Management Strategy.		
4.0	Recommendation		
4.1	The Committee is requested to: <ul style="list-style-type: none">- Discuss the information presented- Report on the strategy to the Board		
5.0	Key Strategic Impacts		
5.1	Impact on Finance		
	No direct impact but ensures that financial risks are considered by the organisation.		
5.2	Impact on Staff		
	n/a		
5.3	Impact on Training		
	n/a		
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			
	Managing risk effectively is important to the organisation’s reputation and the strategy ensures that there is an effective system in place.			
5.7	Impact on Health and Safety			
	n/a			
5.8	Legal Impact			
	n/a			
5.9	Impact on Equality			
	n/a			
5.10	Impact on Environment			
	n/a			

BÒRD NA GÀIDHLIG
RISK MANAGEMENT STRATEGY**1. INTRODUCTION**

- 1.1 The management of risk involves the identification and evaluation of uncertainties and opportunities associated with the delivery of agreed objectives. These uncertainties and opportunities can be internal or external to the organisation.
- 1.2 Risk management can operate at many organisational levels. At the top level, strategic risk management focuses on the delivery of long term corporate objectives, most commonly set out in Corporate and Operational Plans. Tactical and delivery risks will relate to annual operational plans and to specific project and activity plans respectively.
- 1.3 Risk management processes set out the organisation's planned responses to these uncertainties and untested opportunities in delivering its objectives. Risk management is focused on working to support achievement of goals and objectives. Through the risk management processes Bòrd na Gàidhlig seek to identify the key uncertainties that may adversely impact on its delivery, and identify the steps it plans to take in moderating those uncertainties. BnG also seek to evaluate opportunities that present themselves, consider their potential benefits and consequences, and determine whether to pursue those options further.
- 1.4 Those responsible for overseeing delivery of objectives need to establish their risk appetite – the extent to which they are willing to accept a degree of uncertainty around strategic, tactical and operational objectives, and the degree of work which needs to be focused more on reducing the levels of uncertainty associated with delivery. BnG's risk management 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.

2. STRATEGIC RISK MANAGEMENT

- 2.1 Risk Management in Bòrd na Gàidhlig 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.. 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 National and Corporate Plans. The Board, with the support of the Leadership Team, also establishes a set of mitigation actions which are focused on reducing the levels of uncertainty – whether the likelihood of a risk occurring or its impact should it occur – to acceptable levels wherever possible.
- 2.2 The Board is responsible for managing the approach to strategic risk in delivery of its long term goals and achieves this through integrating its review of the strategic risk position as an embedded element of its regular review of Corporate Plan delivery. The status of strategic risks is assessed quarterly, and also against updates presented by internal audit on delivery against strategic plans. Embedding these processes ensures the process of risk management remains relevant and directly linked to the process of monitoring delivery of the organisation's objectives.
- 2.3 The completeness of Bòrd na Gàidhlig's risk register can be assessed at these points, as can the effectiveness of mitigation actions. Newly emerging uncertainties or opportunities and the

planned approach to them can be added, while any risks which have been adequately reduced can be removed from the risk register.

- 2.4 Between Board meetings, the responsibility for monitoring strategic risk management and the coverage of the risk register and management action is delegated to the Board's Audit and Assurance Committee. They fulfill this responsibility through monitoring the risk register at their quarterly meetings and receiving updates from the Leadership Team on any exceptional new risks arising between meetings. The Leadership Team also undertakes regular reviews of the risk register.

3. RISK APPETITE

- 3.1 Risk appetite underpins our overall corporate strategy, delivery of corporate objectives and stakeholder expectations. The approach to risk management set out above establishes that Bòrd na Gàidhlig has a dynamic rather than formulaic approach to risk appetite. This is particularly evident in that BnG have a low risk appetite for corporate and financial matters, as befits a public body. There is an increased risk appetite in the development function, enabling innovation and testing of approaches across a wider range of situations and scenarios.

4. RISK ASSESSMENT

- 4.1 The arithmetic assessment of likelihood and impact before and after mitigation is an element of the risk management approach. However, the key determinant of risk appetite is the Board's evaluation of the coverage of the strategic risk register and adequacy of management and mitigation responses rather than a formulaic approach to reducing risk values.
- 4.2 Risks are assessed to assert the significance of the threat and at what level the risk should be treated. Each risk is scored as high, medium or low based on the risks **Impact x Likelihood**. Impact and likelihood are scored from 1 to 5 based on the guidance tables below. Risk assessors should choose the most suitable category of impact or likelihood for each risk. Our risk registers set out a resultant risk assessment level after the potential impact of management and mitigation action.
- 4.3.4 The impact of a risk will depend on the size and complexity of the risk, as well as the risk appetite for the related Activity.

Score	Financial	Operational	Stakeholder	Reputation	People	Budget Reduction	Compliance
1	No impact on ability to deliver a balanced budget	No negative impact on ability to deliver the service	Some stakeholder concerns but little damage to confidence	Some local media coverage but not leading to any influence on Bòrd na Gàidhlig's reputation	Little impact on staff. No adverse motivational or welfare concerns	<3%	No impact on ability to ensure compliance.
2	Ability to deliver a balanced budget will be realised with minimal adjustment	There will be minimal impact on ability to deliver functions	Minor damage to stakeholder confidence, mainly with short-term implications	Primarily local media coverage with some national and social media coverage with minor impact on	Staff motivation affected. Minor reduction in output from staff	4% to 9%	There will be minimal impact on ability to ensure compliance.

Seisean Fosgailte | Open Session
Cuspair 5.1 PT1

				Bòrd na Gàidhlig's reputation			
3	Action required to ensure delivery of a balanced budget. Potential adverse impact on service delivery	There will be reduction in the ability to deliver functions and there may be minor service reduction.	Moderate damage to stakeholder confidence, mainly with short-term but possibly with some longer-term implications	National/ social media coverage with moderate and short-term impact on Bòrd na Gàidhlig's reputation	Staff attendance rates reduced. Health issues arising. Impact on functions to deliver against plans.	10% to 14%	Additional action required in order to address non-compliance and programme of improvement in place.
4	Insufficient finances available, leading to some parts of function delivery being adversely affected	Function disruption for an extended period. Major consequence.	Major damage to stakeholder confidence - long term implications for relationship	National/ social media coverage with significant and medium-term impact on Bòrd na Gàidhlig's reputation	Staff leave the service. Inability for functions to meet objectives. Bòrd na Gàidhlig unable to deliver strategic priorities	15% to 25%	Major issues regarding compliance and extensive programme of improvement in place.
5	Failure to live within means, all function delivery areas will be affected, Government intervention required	Failure to deliver functions	Total destruction of stakeholder confidence, very severe impact on re-building confidence for any future relationship	Major PR disaster, severe long-term damage to the reputation of Bòrd na Gàidhlig.	Unable to deliver against corporate plan or ministerial expectations	>25%	Non-compliance such that Government intervention will be required.

- 4.4 The likelihood score is an indication of how likely it is that a risk will materialise, and also includes a scale for specific change projects or new areas of work.

Score	Description
1	Very Low – Where an occurrence is improbable or very unlikely
2	Low – Where an occurrence is possible but the balance of probability is against
3	Medium - Where it is likely or probable that an incident will occur
4	High – Where it is highly likely that an incident will occur
5	Very High – Where it is almost certain that an incident will occur

- 4.5 Where a risk has been scored, it will achieve a score of Very High, High, Medium or Low.

5	L	M	H	VH	VH
4	L	M	H	H	VH
3	L	M	M	H	H
2	L	L	M	M	M
1	L	L	L	L	L
	1	2	3	4	5
	impact				

- 4.6 When assigning risk ratings the criteria below are used to assess the action necessary. This forms part of the risk appetite.

Very High	Risk Score 20-25	Unacceptable level of risk exposure that requires immediate mitigating action and monthly monitoring
High	Risk Score 12-16	Unacceptable level of risk which requires controls to be put in place to reduce exposure and monthly monitoring
Medium	Risk Score 6-10	Controls can be put in place or the risk accepted. Subjected to quarterly monitoring.
Low	Risk Score 1-5	Acceptable level of risk subject to six monthly monitoring

- 4.7 Once a risk has been assessed it is necessary to determine the most appropriate response to managing it. There are five potential ways to manage risks. These are:

Tolerate - Accept the consequences of the risk should it occur. If the risk is tolerated no control measures require to be implemented and therefore the risk only requires to be monitored on quarterly basis.

Treat - Take action to reduce the probability and/or impact of the risk.

Transfer - Remove part of the risk to someone else

Terminate - Cease the action/activity that is causing the risk to occur if this is appropriate

Take an opportunity - Share the risk with a partner involved in the area of work

5. ROLES AND RESPONSIBILITIES

- 5.1 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.
- 5.2 The Audit & Assurance Committee (AAC) provides support to the Board for issues of risk management, control and governance. They review the strategic risk register at quarterly meetings, with information on increases/decreases in risks provided.
- 5.3 Leadership Team are responsible for continuing to develop the strategic risk register and for implementing actions identified to ameliorate risks. They are identified individually as responsible for specific risks. They are also responsible for the development and monitoring of the operational risk register as well as implementing any identified actions, in the same way as the strategic risk register. They also should advise the Audit & Assurance Committee of any new strategic risk which arises between AAC meetings.

6. OPERATIONAL RISK REGISTER

- 6.1 The operational risk register identifies the risks to achievement of operational objectives. Risks are assessed using the same assessment system as the strategic risk register and the same principles for addressing risks are used. Again, each risk is allocated to a senior officer who takes responsibility for it. The operational risk register is updated at the regular Leadership Team meetings.

7. REVIEW

- 7.1 Bòrd na Gàidhlig's risk appetite will be reviewed annually and considered by the Board to check that the risk appetite remains appropriate to deliver the organisation's intended strategic aims and objectives in light of internal and external drivers and constraints.

Nicola Pearson
Ceann Ionmhais agus Cùisean Corporra
02.05.2022



For	Audit & Assurance Committee
Date of Meeting	24/05/2022
Location:	Online
Item on Agenda	5.2

Title	Risk Management		
Request	For Decision		
Spokesperson	Nicola Pearson, Head of Finance and Corporate Affairs		
Governance route for the report		Date	Type of Treatment
Leadership Team		10.05.2022	For Approval
Appendices		PT1 – Strategic Risk Register	
1.0	Purpose		
1.1	The paper presents the strategic risk register. This was reviewed and considered by the Leadership Team on 10 th May 2022. The paper is in English as it is presented by the Head of Finance and Corporate Affairs and will be reviewed by the internal and external auditors as part of their audit work.		
2.0	Background		
2.1	n/a		
3.0	Main points		
3.1	The strategic risk register has been redesigned to aid understanding of the key risks facing the organisation and to allow members to see the unmitigated risk rating, the mitigation and actions proposed and the revised risk rating. Main changes in register since previous meeting: Risk 1.1 - rating has been increased and the narrative updated		
4.0	Recommendation		
4.1	The Committee is requested to: <ul style="list-style-type: none">- Discuss the register- Make recommendations for changes as viewed appropriate; and- Approve the register.		
5.0	Key Strategic Impacts		
5.1	Impact on Finance		
	No direct impact but ensures that financial risks are considered by the organisation.		
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.		
5.3	Impact on Training		
	Apart from increasing staff understanding of the issues raised by the risk register, there is no direct impact.		

5.4	Links to Corporate Aims		
	The register contributes to the corporate aim that BnG continues to develop how it works, and to the achievement of the three other corporate aims.		
5.5	Links to the National Performance Framework		
	OUR 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		
	Managing risk has a significant impact on the organisation. The regular review of the strategic risk registers ensure the organisation focuses on this.		
5.7	Impact on Health and Safety		
	n/a		
5.8	Legal Impact		
	n/a		
5.9	Impact on Equality		
	n/a		
5.10	Impact on Environment		
	n/a		

Strategic Risk Register

	Ref	Description	Consequence	Initial risk rating	Mitigation	Risk rating post mitigation	Actions: tolerate/ treat/ transfer/ terminate/ take an opportunity	Movement	Current rating	Risk owner	Date reviewed
Covid - 19	1.1	Downturn in the economy, leading to reducing public funds and greater need for financial interventions leading to static or reduced public funding for Gaelic.	Less funding available for Gaelic development	16	Programme of awareness raising and messaging that in order to achieve ambitions for Gaelic, a positive outcome from the Strategic Spending Review is critical to growth of Gaelic.	8	Take an opportunity: Provide key messages on the opportunities and challenges for Gaelic and support SG to deliver its Programme for Government commitments for Gaelic; including normalising Gaelic within other commitments.	↑	16	Ceannard	May-22
	1.2	Loss of staff due to illness	Reduced ability to carry out BnG's work and impact on staff morale.	16	Programme of support for staff in working from home.	12	Treat: 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.	↔	12	Ceannard	Apr-22
	1.3	Reduction in staff productivity	Reduced capacity to deliver BnG's work due to impact of continued lockdown.	16	Programme of support for staff in working from home.	8	Treat: Review organisational priorities. Ensure wellbeing is a priority for staff and board. Take the Opportunity: Ensure that those most likely to be affected are offered earliest opportunity to return to office-based working..	↔	8	Ceannard	Apr-22
More people using and benefitting from Gaelic at work, 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	12	Ensuring that policies affecting Gaelic-speaking communities aim to retain and attract young people	9	Treat: Include Gaelic language in development of policies and contribute to public consultations. Take the Opportunity: Support initiatives aimed at retaining and attracting people to Gaelic speaking communities 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.	↔	9	Ceannard	Apr-22
	2.2	Scotland's Census 2022	Continued decline of Gaelic speakers will negatively impact the view of the public and politicians	12	Encouraging Gaelic speakers to acknowledge their Gaelic skills in the census	6	Tolerate: Communication strategy to encourage people to acknowledge their Gaelic skills in Scotland's Census 2022. Communication strategy in place to prior to publication of census results Take an Opportunity: Encourage anyone who has Gaelic skills to participate in the census process. Build on SG campaign around Census awareness.	↔	6	Interim Director of Development	Apr-22
	2.3	Economy	Reduced funding for public bodies will result in less spending on Gaelic	16	Cooperating with public bodies to encourage maintenance of support for Gaelic	12	Treat: Make the case for Gaelic as an economic asset. Develop Gaelic Plans which progress essential priorities Use Gaelic Plans to encourage public bodies to normalise Gaelic spending in key areas such as education Take the Opportunity: Continue to make the case that was made at CoHI that Gaelic be part of its work. Continue working on the Faster Rate of Progress delivery and explore expansion opportunities. Maximise the positive message on adult learning and the economy. Participate in short-life working group on economy and Gaelic.	↔	12	Ceannard	Apr-22

Strategic Risk Register

	Ref	Description	Consequence	Initial risk rating	Mitigation	Risk rating post mitigation	Actions: tolerate/ treat/ transfer/ terminate/ take an opportunity	Movement	Current rating	Risk owner	Date reviewed
Opportunities to develop Gaelic skills at any age increased and more accessible	3.1	As consequence of budgetary pressures resulting from Covid-19 LAs do not prioritise extending Gaelic Education.	Number of children with Gaelic skills is insufficient to maintain speaker numbers	20	Ensuring that there is enough people and financial resources to meet demand	16	Transfer: Working with local authorities to ensure that staff are available where they are needed. Working with colleges, universities, and training providers to ensure that their courses are delivering enough staff to meet demand. Providing professional advice and support for the teacher recruitment workstream in Faster Rate of Progress. Treat: Continuing support for LAs on Gaelic Plan commitments and through engagement with national networks (GLAN, ADES etc.) Take the Opportunity: Use the work underway to review the implementation of the Statutory Guidance to increase understanding of it and its use. Provide advice for the development of the SG manifesto commitments for education.	↔	16	Director of Gaelic Education	Apr-22
	3.2	Local authorities unwilling to grow Gaelic Education	Number of children with Gaelic skills is insufficient to maintain speaker numbers	20	Making the case (financial, economic and educational) for Gaelic education.	12	Treat: Working with Scottish Government and local authorities to ensure there is robust supporting information for a strong case. Continuing support for LAs on Gaelic Plan commitments and through engagement with national networks (GLAN, ADES etc.) 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. Take the opportunity: Continue to promote the positive news about research into bilingualism. Provide advice for the development of the SG commitments for education.	↔	12	Director of Gaelic Education	Apr-22
	3.3	Learning needs of individuals not met	People do not feel confident in their Gaelic skills, leading to reduced use	15	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.	16	Transfer: Continuing support for LAs on Gaelic Plan commitments and through engagement with national networks (GLAN, ADES, CLAD etc.) Education team have agreed education priorities with planning team which are now impacting upon planning assessments. Continuing partnership work with LearnGaelic, SpeakGaelic 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. Maximise the opportunities for GME in Professor Muir report. Ensure that there is strategic lead to ensure that learning resources are in place to fulfil needs and ambitions. Take the Opportunity: 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	↔	16	Director of Gaelic Education	Apr-22

Strategic Risk Register

	Ref	Description	Consequence	Initial risk rating	Mitigation	Risk rating post mitigation	Actions: tolerate/ treat/ transfer/ terminate/ take an opportunity	Movement	Current rating	Risk owner	Date reviewed
More people in Scotland positive about Gaelic	4.1	Gaelic does not maintain a positive image	People less inclined to be involved with or learn the language	20	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.	12	Treat: Having an active communication strategy to publicise the successes and counter misinformation. Transfer: Encourage others to maximise good news stories about Gaelic Take the Opportunity: Continue to promote the statistics from Duolingo, LearnGaelic, SpeakGaelic and online activities. Provide leadership on the interdependence of all Gaelic communities and the importance of collaboration and mutual support.	↔	12	Ceannard	Apr-22
	4.2	Politicisation of the language	Maximise the impact of the commitments for Gaelic in the main political parties' manifestos.	16	Continuing dialogue with all political parties on a non-partisan basis.	12	Take the Opportunity: Continue communication with MSPs who are involved with and supportive of Gaelic to support national developments.	↔	12	Ceannard	Apr-22
	4.3	Gaelic not seen as important	Public and political support for Gaelic eroded	16	Normalising Gaelic within Scottish life	12	Treat: Emphasise the social and economic worth of Gaelic to the whole of Scotland.	↔	12	Ceannard	Apr-22
Developing how BnaG works	5.1	Insufficient staff capacity	Bòrd na Gàidhlig is unable to fulfil its commitments and staff morale is reduced.	20	Business case for more staff. Implement interim measures to increase SMT and other teams' capacity	16	Treat: Continue to make a business case to Scottish Government Attention given in the workforce plan to ensure that enough staff resource is in place to successfully deliver	↔	16	Ceannard	Apr-22
	5.2	Reputation	Negative aspects of reputation affect Bòrd na Gàidhlig's ability to deliver its role.	25	Communications Strategy to highlight Bòrd na Gàidhlig's role in promoting and funding Gaelic development	8	Treat: Utilising all media channels to tell our story Take the Opportunity: Increase communication through the work in developing the 4th National Gaelic Language Plan.	↔	8	Ceannard	Apr-22



For	Audit & Assurance Committee
Date of Meeting	24/05/2022
Location:	Online
Item on Agenda	6.1

Title		Best Value Review and Statement	
Request		For Decision	
Spokesperson		Nicola Pearson, Head of Finance and Corporate Affairs	
Governance route for the report		Date	Type of Treatment
Leadership Team		09/05/22	For approval
Appendices		PT 1 – Best Value Review 2020/21 PT 2 – Best Value Statement 2021/22	
1.0	Purpose		
1.1	The purpose of this paper is to present the review of the Best Value Statement of 2020/21 and to seek approval for the Best Value Statement of 2021/22. The paper is in English as it is presented by the Head of Finance and Corporate Affairs.		
2.0	Background		
2.1	<p>Best Value is a requirement of public bodies. Guidance is provided in the Scottish Public Finance Manual and Audit Scotland (AS) defines it as follows:</p> <p>Best Value is about ensuring that there is good governance and effective management of resources, with a focus on improvement, to deliver the best possible outcomes for the public.</p> <p>The duty of Best Value applies to all public bodies in Scotland. It is a statutory duty for local authorities, such as councils. It is a formal duty for the Scottish Police Authority and Chief Constable, the Scottish Fire & Rescue Authority and Chief Fire Officer and in the rest of the public sector it is a formal duty on Accountable Officers, such as the chief executives of NHS bodies or of further education colleges.</p> <p>The last Best Value statement was agreed by the Board in February 2021 and following an internal audit recommendation The Best Value statement is updated annually.</p>		
3.0	Main points		
3.1	<p>The statement reflects the seven areas recommended by SG and AS guidance and these are:</p> <ul style="list-style-type: none">• Vision and Leadership• Effective Partnerships• Governance & Accountability• Use of Resources• Performance Management <p>And the two cross-cutting themes:</p>		

	<ul style="list-style-type: none">Equality (SPFM – “Equal Opportunities arrangements”)Sustainability (SPFM – “A Contribution to Sustainable Development”) <p>In order to make the most effective use of resources, the measures suggested for monitoring targets are systems and processes that are already in place, rather than the creation of new, additional metrics.</p> <p>The Best Value review (PT1) presents an update of BnG’s performance against the targets and measures set out in the Best Value Statement for 2020/21.</p> <p>PT2 updates the Best Value statement for the financial year 2021/22 and this will be reviewed once the Annual Reports & Accounts are approved by the Board in October.</p> <p>These papers are being presented together for this meeting only. The review for 2021/22 has been included in the committee workplan for the February 2023 and the Best Value statement for 2022/23 will be presented to the first meeting of the following financial year for approval.</p>																																				
4.0	Recommendation																																				
4.1	<p>The Committee is requested to:</p> <ul style="list-style-type: none">Consider the review and statement and make recommendations for improvement as appropriate;Approve the statement.																																				
5.0	Key Strategic Impacts																																				
5.1	Impact on Finance																																				
	The statement relates to how the organisation uses its finances; it does not incur additional expenditure as a result of having the statement.																																				
5.2	Impact on Staff																																				
	N/a																																				
5.3	Impact on Training																																				
	N/a																																				
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																																				
	<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 & 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"/>																																				

Seisean Fosgailte | Open Session
Cuspair 6.1

5.6	Impact on Reputation
	N/a
5.7	Impact on Health and Safety
	N/a
5.8	Legal Impact
	This is a formal duty of the Accountable Officer.
5.9	Impact on Equality
	The statement includes consideration of ensuring equality and diversity.
5.10	Impact on Environment
	The statement includes Sustainability as one of the key themes, and it describes how the organisation aims to address environmental matters.

Bòrd na Gàidhlig Best Value Statement – Review 2020/21

Introduction

The duty of Best Value in Public Services is to make arrangements to secure continuous improvement in performance whilst maintaining an appropriate balance between quality and cost, having regard to economy, efficiency, effectiveness and equal opportunities. Our Accountable Officer is responsible for the delivery of Best Value.

Bòrd na Gàidhlig's Best Value Statement was presented to the Bòrd Stiùiridh in February 2021. This report gives an update of progress on achieving the targets contained within that report.

A big vision

We are a small organisation with a big vision - to strengthen and increase the use of Gaelic and to continue to develop its status as an official language of Scotland. We work with our partners to ensure Gaelic is viewed by all as a social, cultural and economic asset, whether you speak the language or not.

Our role, as set out in the Gaelic Language (Scotland) Act 2005, comprises policy development, provision of advice and funder. It also includes strategic oversight of the National Gaelic Language Plan, with an important responsibility as the Scottish Ministers' advisors on the Gaelic language.

Full details of our vision and strategic priorities, and how we measure these are set out in our [Corporate Plan 18 -23](#).

Target: the achievement of our Corporate and Operational Plans

Metric: Annual Report and Accounts

Update:

In the financial year 2020/21 the full impact of the Covid-19 restrictions were felt across the world. Bòrd na Gàidhlig staff worked from home to provide as full a service as possible however the restrictions impeded the work of partners and stakeholders which subsequently affected BnG's ability to achieve it's KPIs and targets. The tables below give details of both:

KPIs met		KPIs not met		KPIs impacted by Covid-19	
No.	%	No.	%	No.	%
4	40	1	10	5	50

Targets met		Targets not met		Targets impacted by Covid-19		Data collection impacted by Covid-19	
No.	%	No.	%	No.	%	No.	%
18	72	1	4	4	16	2	8

Our partners

At the heart of our vision and strategy are our partners. We recognise that to deliver the greatest impact, we need to focus our strategy on working with those key partner organisations who work across communities throughout Scotland, reaching current and future Gaelic speakers and those who are interested in Gaelic.

The Gaelic language does not exist in isolation – it is connected to the land, the people, our history, our music and literature. Our partners are working tirelessly to bring Gaelic culture to a wider audience and we aim to facilitate their work, in addition to delivering our own.

We align our choice of key partners with our strategic priorities and reach formal agreements in line with our own strategic plan. We promote a continual two-way dialogue with our partners and actively seek to participate in their strategic discussions.

Target: that our stakeholders provide positive feedback about how we work

Measure: annual stakeholder survey, achieving at least 83% satisfaction as in 2019/20

Update:

The 2020/21 stakeholder survey asked “Do you think Bòrd na Gàidhlig is effective in meeting its priorities?”

Of those that responded to this question, 86%, an increase of 3%, agreed that BnG was effective in meeting its priorities. This agreement was over 3 levels: Fully agree (5%), mostly agree (37%) and partially agree (44%).

Governance and Accountability

We believe the key to effective governance and accountability lies in transparency and openness. We work hard to ensure that the public has access to our key documents and papers and we strive to put as much information into the public domain as we can. We invite any interested parties to attend our meetings where possible and use digital mediums to ensure geography is no barrier to attendance.

We are open and honest about our decision-making process and we seek to measure each decision against our strategic priorities to ensure the greatest impact and value for money. Where possible, we publish our decisions on our website.

We measure our impact through engagement with our stakeholders and continually seek to benchmark our performance. Our [Stakeholder Charter](#) explains who our stakeholders are and how we engage, communicate and involve them in our work. Relevant surveys and data are used to identify where we need to concentrate our efforts.

Target: that our external and internal audits provide increasingly positive reports on how we work

Measure: Internal and external audit reports annually, with the Auditor General satisfied that the annual audit report raises no concerns that require further reporting; Improvement Plan annually receiving positive staff feedback

Update:

Internal Audit: Over 2020/21 Internal Audit undertook 8 audits and a follow up review of previous recommendations. Across the 9 reports, the assurance given on controls in place was strong (the highest rating) on six of the reports and substantial (second highest rating) on the remaining three.

Wylie Bisset noted: *“We are satisfied that sufficient internal audit work has been undertaken to allow us to draw a conclusion as to the adequacy and effectiveness of the Organisation's risk management, control and governance processes. In our opinion Bòrd na Gàidhlig did have adequate and effective risk management, control and governance processes to manage its achievement of the Organisation's objectives at the time of our audit work. In our opinion, the Organisation has proper arrangements to promote and secure value for money.”*

External Audit: In the ISA 260 for the year ended 31 March 2021, Deloitte in reviewing progress stated “that the Organisation was very different to the one they audited in 2019” and commended the pace of improvement. . Deloitte also noted in made a recommendation to further improve the Medium Term Financial Plan which was added to the Audit Tracker.

Improvement Plan: The purpose of the Improvement Plan was to demonstrate and monitor that actions were being taken to ensure that the Organisation was meeting the improvements identified in the 2019 Audit Report. In addition improvement actions identified by employees after the Employee Survey undertaken in May 2021 were also contained in the Plan. In 2020/21, 52 actions were implemented which left 15 actions to be completed. Employees were involved at all stages of the Improvement Plan process and continuing improving staff survey results suggest that the changes being implemented were received favourably by the staff.

Auditor General: In their S22 report on the financial year 2020/21, the Auditor General reported that *“The Bòrd of today is an improved organisation to the one subject to the 2018/19 audit report. The pace of improvement in overhauling the organisation's governance structure and Leadership Team and increasing significantly its openness and transparency is welcome.*

Use of resources

When developing the National Gaelic Language Plan, we map the current profile of activity around Gaelic across Scotland at all levels and seek to understand how we maximise the reach of our work and that of our partners.

Each individual and organisation we support, directly or indirectly, sits at a different point on the spectrum of fluency in Gaelic and it is our goal to facilitate people moving along that spectrum through our advisory, strategic, and funding roles.

Target: To continue to achieve our Key Performance Indicators and targets.

Measure: Annual Report and Accounts, with at least 80% of KPIs achieved annually

Update:

Despite the continued effects of the Covid 19 pandemic and the difficulties in working from home, Bòrd na Gàidhlig continued to work towards achieving the Key Performance Indicators set out in the Operational Plan.

Of those not impacted by Covid-19, the 80% of KPIs were met; and 95% of targets were achieved.

The tables below give details of both for the financial year 2020/21:

KPIs met		KPIs not met		KPIs impacted by Covid-19	
No.	%	No.	%	No.	%
4	40	1	10	5	50

Targets met		Targets not met		Targets impacted by Covid-19		Data collection impacted by Covid-19	
No.	%	No.	%	No.	%	No.	%
18	72	1	4	4	16	2	8

Of the KPI's achieved it is of particular note that three relate to positivity towards the Gaelic language, increasing numbers of staff agreeing that their work at Bòrd na Gàidhlig is fulfilling and makes a difference, and more of our stakeholders agreeing that "Bòrd na Gàidhlig is effective in its role and contributes to what we do".

Equality

Gaelic belongs to all the people of Scotland and we will seek to ensure the relevance of our work across all communities, regardless of the status of Gaelic in that community. We will employ a diverse range of tools to reach those who may not be engaged by traditional methods and we will seek to promote the diversity of our staff team and continually foster innovation and creativity.

Target: Delivery of the outcomes in our Public Sector Equality Report

Measure: Public Sector Equality Report 2021 meeting the requirements of Scottish Government

Update:

There are 3 required outcomes in Bòrd na Gàidhlig's Public Sector Equalities Report and the time period considered was 2017-2021.

Outcome 1: *Through strategy and policy formulation, increase the proportion of adult learners of Gaelic that consider themselves to have a disability.*

To address this BnG set and successfully achieved the target of seeing an increase in the representation of those that consider themselves to have a disability over the reporting period. It was noted in summary that an important point arising from the initial survey in 2014 and subsequent surveys is that it is likely that people only reported a disability where they felt it impacted their learning. The figures for those who consider themselves disabled is slightly higher than the Scottish percentage for those disabled and participating in a learning activity, but still much lower than the representation in the general population.

Outcome 2: *Create a map (or equivalent list by area) of equalities issues affecting those speaking, using and learning Gaelic across Scotland, which can be used to inform future outcomes as well as corporate strategies and policies.*

This is measured in two ways – the number of equalities submissions included with Gaelic Language Plans and also the geographical coverage of the information received. The targets set were 1: achieving an annual 80% return rate for equalities submissions included with GLPs, and 2: capturing or gathering information on issues with Gaelic-related service provision impacting equalities for at least 50% of the local authority areas by the end of the reporting areas. These targets have both been met – with an average return rate of 82% from public bodies with Gaelic Language Plans, in relation to equality of opportunity within Gaelic Development and 83% of the local authorities with approved Gaelic Language Plans returning information to Bòrd na Gàidhlig through their annual monitoring report.

Outcome 3: *Increase the representation of those with some Gaelic ability from non-white ethnic groups in the geographic areas of Scotland where their representation is below that in the general population.*

It has not been possible to report on this outcome due to the impact of the COVID-19 pandemic. This outcome was to be measured using data from the Scottish Census originally planned for 2021, however, due to COVID the Census was postponed until 2022.

Sustainability

Bòrd na Gàidhlig is committed to sustainable development. Our work means that we include language development as part of our definition of sustainability. Gaelic language and culture are closely entwined with the environment and in our work with partners we will ensure that those connections are communicated. The organisation reviews its operations to identify ways in which to increase positive actions for the environment and decrease those with negative impacts.

Target: Completion of environmental actions in 2020-21 Operational Plan

Measure: Biodiversity Report, meeting the requirements of Scottish Government

Update:

Due to the COVID-19 pandemic we were unable to measure our environmental actions as detailed in the 2020-21 Operational Plan. However, the pandemic meant that all staff have been working from home since March 2020 and all internal and external meetings since then have been held online thus significantly reducing our carbon footprint for 2020-21. It has also shown us that we can change our working practices in a way that will have a positive impact on the environment and many of these practices will be normalised across the organisation after COVID-19 restrictions have ended. This may mean that we are able to achieve our target of net zero carbon sooner than 2045, which will be a positive outcome from what has been a challenging time for everyone.

Bòrd na Gàidhlig Best Value Statement – 2021/22

The duty of Best Value in Public Services is to make arrangements to secure continuous improvement in performance whilst maintaining an appropriate balance between quality and cost, having regard to economy, efficiency, effectiveness and equal opportunities. Our Accountable Officer is responsible for the delivery of Best Value.

Vision & Strategic Priorities

Bòrd na Gàidhlig (BnG) are a small organisation with a big vision - to strengthen and increase the use of Gaelic and to continue to develop its status as an official language of Scotland. BnG work with partners to ensure Gaelic is viewed by all as a social, cultural and economic asset, whether you speak the language or not.

BnG's role, as set out in the Gaelic Language (Scotland) Act 2005, comprises policy development, provision of advice and funder. It also includes strategic oversight of the National Gaelic Language Plan, with an important responsibility as the Scottish Ministers' advisors on the Gaelic language.

Full details of BnG's vision and strategic priorities, and how these are measured can be found in the Corporate Plan 18 -23.

Target: the achievement of Corporate and Operational Plans

Metric: Annual Report and Accounts

Partnership

At the heart of the BnG vision and strategy are their partners. BnG recognise that to deliver the greatest impact, there is a need to focus strategy on working with those key partner organisations who work across communities throughout Scotland, reaching current and future Gaelic speakers and those who are interested in Gaelic.

The Gaelic language does not exist in isolation – it is connected to the land, the people, our history, our music and literature. BnG's partners are working tirelessly to bring Gaelic culture to a wider audience and BnG aim to facilitate their work, in addition to delivering its own.

BnG align the choice of key partners with strategic priorities and reach formal agreements in line with BnG's strategic plan. A continual two-way dialogue is promoted with partners and BnG actively seek to participate in their strategic discussions.

Target: that stakeholders provide positive feedback about how we work

Measure: annual stakeholder survey, maintaining a similar level of satisfaction as in April 2021.

Governance and Accountability

BnG believe the key to effective governance and accountability lies in transparency and openness. BnG work hard to ensure that the public has access to key documents and papers and strive to put as much information into the public domain as it can. BnG invite interested parties to attend meetings where possible and use digital mediums to ensure geography is no barrier to attendance.

BnG are open and honest about decision-making process and seek to measure each decision against strategic priorities to ensure the greatest impact and value for money. Where possible, BnG publish decisions on its website.

BnG measure its impact through engagement with stakeholders and continually seek to benchmark its performance. The Stakeholder Charter explains who BnG's stakeholders are and how it engages, communicates and involves them in its work. Relevant surveys and data are used to identify where BnG need to concentrate its efforts.

Target: that external and internal audits provide positive reports on how BnG works.

Measure: Internal and external audit reports annually.

Use of resources

When developing the National Gaelic Language Plan, BnG map the current profile of activity around Gaelic across Scotland at all levels and seek to understand how to maximise the reach of our it's and that of its partners.

Each individual and organisation supported, directly or indirectly, sits at a different point on the spectrum of fluency in Gaelic and it is BnG's goal to facilitate people moving along that spectrum through an advisory, strategic, and funding roles.

Target: To achieve 80% of Key Performance Indicators and targets.

Measure: Annual Report and Accounts.

Equality

Gaelic belongs to all the people of Scotland and BnG will seek to ensure the relevance of its work across all communities, regardless of the status of Gaelic in that community. BnG will employ a diverse range of tools to reach those who may not be engaged by traditional methods and will seek to promote the diversity of the BnG staff team and continually foster innovation and creativity.

Target: Evidence is provided for a diverse range of communities.

Measure: Responses submitted to regional and national public consultations.

Sustainability

Bòrd na Gàidhlig is committed to sustainable development. Its work means that it includes language development as part of the definition of sustainability. Gaelic language and culture are closely entwined with the environment and in BnG's work with partners will ensure that those connections are communicated.

The organisation reviews its operations to identify ways in which to increase positive actions for the environment and decrease those with negative impacts.

Target: Completion of environmental actions in 2021-22 Operational Plan

Measure: Biodiversity Report, meeting the requirements of Scottish Government



For	Audit & Assurance Committee
Date of Meeting	24/05/2022
Location:	Online
Item on Agenda	6.2

Title	Audit & Assurance Committee Annual Report		
Request	For Decision		
Spokesperson	Stewart MacLeod, Chair of Audit and Assurance Committee		
Governance route for the report		Date	Type of Treatment
-		-	-
Appendices		PT 1 – AAC Annual Report	
1.0	Purpose		
1.1	<p>In accordance with the Scottish Government Manual for Audit and Assurance Committees, the Audit and Assurance Committee is required to provide an annual report to the Board and the Accountable Officer, in sufficient time to complete the accounts and report with a summary of its findings from its work during the year.</p> <p>The Audit and Assurance Committee is required to report annually to the full Board on its work over the year, and on the reports provided to the Committee by internal and external auditors.</p>		
2.0	Background		
2.1	n/a		
3.0	Main points		
3.1	This Annual Report is presented on behalf of the Audit and Assurance Committee and reports on its work from April 2021 to March 2022.		
4.0	Recommendation		
4.1	<p>The Committee is requested to:</p> <ul style="list-style-type: none">- Note the information presented; and- Agree the report for presentation to the Board.		
5.0	Key Strategic Impacts		
5.1	Impact on Finance		
	The report does not have a direct financial impact.		
5.2	Impact on Staff		
	The report gives an account of work carried out by the officers during the year.		
5.3	Impact on Training		
	The report has no impact on training.		
5.4	Links to Corporate Aims		
	The report contributes to the corporate aim that BnG continues to develop how it works.		

5.5	Links to the National Performance Framework			
	OUR 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 report contributes to increased understanding of the governance systems and activities of BnG, thereby supporting its reputation.			
5.7	Impact on Health and Safety			
	n/a			
5.8	Legal Impact			
	n/a			
5.9	Impact on Equality			
	n/a			
5.10	Impact on Environment			
	n/a			

Annual report to the Board from the Audit and Assurance Committee.

Background

The Audit and Assurance Committee (AAC) is required to report annually to the full Board on its activities over the year, and on the reports presented to the Committee by the organisation's internal and external auditors.

This Annual Report is presented on behalf of the Audit and Assurance Committee to cover the period of its operations from April 2021 to March 2022.

Overview

- The period of this Annual Report covers consideration of final accounts for 2021/22, together with associated reports from Deloitte LLP, the organisation's external auditors.
- The Committee has also continued to have oversight of the work of the organisation's internal auditors and consider reports issued by them.
- The Committee met four times over the period covered by this report.

Work of the Committee

Meetings of the AAC

Annex A lists the membership of the Committee over the period and the regular attendees from the Leadership Team, Deloitte LLP, and internal auditors, Wylie & Bisset.

The AAC held meetings on 26 May 2021, 8 September 2021, 17 November 2021, and 9 February 2022. In accordance with good practice, the Committee met privately with the internal and external auditors at the end of committee meetings when required. The Chair held meetings with officers and the Chair of the Board during the year and presented the minutes of each Committee meeting to the following Board meeting. The Chair provides information to Board on reports that have been through AAC and then presented to Board for approval or noting.

Key Activities

In addition to management reports from the organisation's Internal and external auditors, considered in further detail below, the Committee also considered a number of other issues throughout the year:

- The Committee continued to take a strategic oversight of the organisation's risk management strategy and considered the strategic risk register at every meeting in 2021/22. The Committee has considered the appropriateness of coverage of the strategic risk register throughout the year, and adequacy of mitigation action, in periods between full Board considerations of risk management.
- Members of the Committee undertook Risk Management training in 2021.
- The Committee reviewed and updated its Terms of Reference, and prepared and considered a Committee Work Plan which was reviewed at every meeting
- The Committee approved a Business Continuity Plan.
- The Committee approved the dissolution of the Improvement Plan Steering Group and the use of the Continuous Improvement Plan to capture all future recommendations.
- The Committee approved the details of the invitation to tender for the Internal Audit Service for 2022-2025.
- The Committee reviewed and discussed a Cyber Resilience Report.
- The Committee reviewed and approved the Governance Statement as part of its consideration of final accounts, prior to recommending the accounts to the Board and their signature by the Accountable Officer.
- The Committee gave consideration and agreement to forward audit activity plans. The Committee agreed the plan of internal audit activity for 2021/22 as part of the Audit Needs Assessment by the internal auditors Wylie

& Bisset. The Committee also agreed the plan for the 2021/22 external audit and oversaw progress in delivery of the external audit.

- The Committee considered the draft letter of representation from the organisation to Deloitte LLP, the external auditor, prior to its signature by the Accountable Officer as an appropriate reflection of the organisation's position for preparation of the accounts for 2020/21 and conduct of the financial and wider control procedures over the course of the year.

Internal Audit

Bòrd na Gàidhlig's internal audit service up to 31 March 2022 was provided by Wylie & Bisset, and following a successful tender bid, will continue for the 3 years to 31 March 2025. The AAC approved the Internal Audit Plan 21/22 at their meeting in May 2021.

Over the course of the period of this report, seven management reports were presented to the Committee. A further two reports (Internal Audit Recommendations Follow-up and Improvement Plan) were undertaken during the period and reported post year end. The findings and consequent recommendations for action are graded according to the internal auditors' assessment of the significance of the underlying weakness to the effective management of the organisation.

The Internal Audit opinion for year 2021/22 is that "Bòrd na Gàidhlig did have adequate and effective risk management, control and governance processes to manage its achievement of the Organisation's objectives at the time of our audit work. In our opinion, the Organisation has proper arrangements to promote and secure value for money."

Table One below presents the overall conclusion and a summary of the number of internal audit recommendations, classified according to the degree of risk assessed by the internal auditors, for the reports set out in the Internal Audit Plan 2021/22.

Table One: Summary of 2021/22 Internal Audit Findings

Summary of Internal Audit Findings					
Audit Area	Overall Conclusion	Recommendation grading			Areas of good practice
		High	Medium	Low	
Financial Controls	Strong	0	0	0	7
Financial Governance	Strong	0	0	0	7
Employee Performance Management	Strong	0	0	1	8
Grants to Gaelic Organisations	Strong	0	0	0	4
Risk Management	Strong	0	0	0	12
Impact of Government Policy	Strong	0	0	0	8
Information Security & Management	Strong	0	0	0	12
External Organisations Performance Management *	Strong	0	0	0	6
Public Bodies Gaelic Language Plans (GLAIF) *	Strong	0	0	0	11
Annual follow-up *	Strong	0	1	3	n/a
Total		0	1	4	75
2020/21 Total for comparison		1	9	1	49

* Audit findings reported in 2022/23

Internal Control Effectiveness Categories

In many organisations, only high priority recommendations which are typically considered to have strategic importance are brought to the attention of the Committee. In line with transparency and best practice the Committee

is made aware of all recommendations made by the internal auditors, through consideration of full management reports following each audit review.

The Committee has agreed management responses to all recommendations made and continues to monitor progress made.

External Audit

The Audit & Assurance Committee considered Deloitte's report to those charged with governance on the audit of the 2020/21 accounts at its meeting of 8 September 2021.

The external audit report noted that *"the BnaG of present is substantially different to the organisation subject to the 2018/19 audit report. There has been a fundamental overhaul of the organisation's governance structure and Leadership Team. There has been a significant shift in its approach to openness and transparency. There has been an increased focus on communication and longer-term planning. The organisation actively seeks issues out while looking for ways to improve. None of these changes should be understated, the pace of improvement – with consequent impacts on staff and stakeholder perception, and the effectiveness of governance and leadership is to be commended."*

In their S22 report on the financial year 2020/21, the Auditor General reported that *"The Bòrd of today is an improved organisation to the one subject to the 2018/19 audit report. The pace of improvement in overhauling the organisation's governance structure and Leadership Team and increasing significantly its openness and transparency is welcome. Given the long-term change required, it is likely that the full benefits of the improvements made will only emerge over time. It remains important for the Bòrd to monitor whether the changes are delivering long-term benefits with measurable impact and make appropriate adjustments where necessary."*

The accounts and external auditor's report for 2020/21 were considered and approved by the Committee and recommended to the Board. The accounts were signed by the Chief Executive as Accountable Officer and Deloitte LLP on 5th November 2021, submitted to the Auditor General, and laid before the Scottish Parliament on 9th December 2021.

The Annual Audit Plan for 2021/22 was presented to the Committee by the external auditors at the February 2022 meeting.

Strategic Risk Management

The organisation's strategic risk register has been reviewed during the year by the Committee and full Board, ensuring it reflects the delivery priorities and strategic environment of the organisation in its delivery of the Corporate Plan 2018-23. The Board has sight of the strategic risk register and is able to comment on it quarterly, while considering wider corporate performance reports.

Committee members and senior leadership team all attended a seminar on the Principles of Risk Management in August 2021.

Conclusions

The Audit and Assurance Committee considers that it has been successful in progressing the Board's governance and internal control priorities during the period covered by this annual report.

The Committee has engaged through the year with issues identified by the organisation's internal and external auditors, and also by the organisation's officers. The Committee has received reports on issues raised, considered recommendations made, and approved responses and actions. The Committee has shaped and approved the overall audit plan, and has guided the direction and approach of the internal auditors and their programme of work. The Committee has also monitored delivery against approved action plans.

The Committee will continue to address key issues of internal control and the development of appropriate processes within the organisation.

The Committee will continue to have oversight of the organisation's approach to and handling of risk management, and of wider aspects of corporate governance. In particular, members will seek to ensure that lessons are learned from operational experience and that wherever possible reviews of working practices and learning from them lead to improvements in BnG's systems.

I would like to thank my fellow Board members who served on the Committee for their contribution, and particularly Allan Campbell whose term of office concluded in March 2022. I would also like to thank the leadership team and the administration team for their support in facilitating and in their preparation of papers for the Committee meetings and in their willingness and determination to implement improvements in the way we work.

I also want to thank our internal and external auditors who have attended the meetings throughout the period reported to present reports and provide effective advice.

Stewart MacLeod

Audit and Assurance Committee Chair

May 2022

Annex A

Membership of the Bòrd na Gàidhlig Audit and Assurance Committee April 2021 to March 2022

Members:

Allan Campbell (Until 31 March 2022)

Jennifer Gilmour

Stewart MacLeod (Chair)

Attendance:

Member	Number of meetings 2021/22	Attendance
Stewart MacLeod (Chair)	4	4
Allan Campbell		4
Jennifer Gilmour		4

Regular Attendees:

Leadership Team

Shona MacLennan, Ceannard

Mairianne Stewart, Head of Finance & Corporate Affairs (Interim until October 2021)

Nicola Pearson, Head of Finance & Corporate Affairs (from August 2021)

Deloitte LLP

Conor Healy, Manager (Until 31 December 2021)

Karlyn Watt, Senior Manager Audit & Assurance

Wylie & Bissett LLP

Scott McCready, Internal Audit Manager

Occasional Attendees:

Deloitte LLP

Pat Kenny, Director



For	Audit & Assurance Committee
Date of Meeting	24/05/2022
Location:	Online
Item on Agenda	6.3

Title	Terms of Reference and Membership		
Request	For Decision		
Spokesperson	Nicola Pearson, Head of Finance and Corporate Affairs		
Governance route for the report		Date	Type of Treatment
-		-	-
Appendices		PT 1 – Terms of Reference	
1.0	Purpose		
1.1	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.		
2.0	Background		
2.1	The Audit and Assurance Committee work to the remit contained within the Terms of Reference, and as approved by the Board.		
3.0	Main points		
3.1	The changes proposed to the Terms of Reference are: <ul style="list-style-type: none">• The update of membership of the committee• The inclusion of the Best Value Statement and review		
4.0	Recommendation		
4.1	The Committee is requested to: <ul style="list-style-type: none">- Consider the terms of reference for the Audit and Assurance Committee, and consider the amendments made.- Endorse the updated Terms of Reference for recommending to the Board for approval.		
5.0	Key Strategic Impacts		
5.1	Impact on Finance		
	N/a		
5.2	Impact on Staff		
	N/a		
5.3	Impact on Training		
	N/a		
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			
	N/a			
5.7	Impact on Health and Safety			
	N/a			
5.8	Legal Impact			
	N/a			
5.9	Impact on Equality			
	N/a			
5.10	Impact on Environment			
	N/a			



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: **2022-XX-XX**

Ath-nuadhachadh a dhìth/Review due on: **2023-05**

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, Jennifer Gilmour agus Seonaidh Charity
- Bidh Stiubhairt MacLeòid na chathraiche air a' chomataidh.
- Bidh Buill air an Comataidh airson teirm de 2 bhliadhna, agus 's urrainnear seo sìneadh mar a tha feum.
- Bheir Ceann an Ionmhais is Chùisean Corporra taic rùnaireachd dhan chomataidh.
- Ma bhios Ball dheth, gun leisgeul resuanta, bho choinneamhan a' chomataidh airson barrachd na 4 mìos no airson 3 coinneamhan co-leantaileachd agus chan eil iad air cead fhaighinn bhon Cathraiche, leigidh an comataidh fios don Bhòrd-stiùiridh.

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

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, Jennifer Gilmour and Seonaidh Charity
- 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

mus tèid an cur chun an luchd-sgrùdadh, na mearachdan a thèid a lorg, agus litir-dhearbhaidh an luchd-stiùiridh dhan luchd-sgrùdadh bhon taobh a-muigh;

- na gnìomhan a tha fa-near dhan luchd in-sgrùdadh agus dhan luchd-sgrùdadh bhon taobh a-muigh agus toraidhean na h-obrach aca;
- iomchaidheachd freagairt an luchd-stiùiridh do chùisean a chaidh a chomharrachadh le obair sgrùdadh, a' gabhail a-steach litir/aithisg riaghlaidh an luchd-sgrùdadh 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-sgrùdadh a chur a-mach gu tairgse
- poileasaidhean an aghaidh foill, poileasaidhean an aghaidh bribeachd, poileasaidhean 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 gnòthaichean 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-sgrùdadh agus an luchd-sgrùdadh bhon taobh a-muigh.

Nì a' Chomataidh Sgrùdadh is Dearbhachd ath-sgrùdadh gach bliadhna air an èifeachdas fhèin agus bheir iad cunntas air toraidhean an ath-sgrùdadh 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.

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 budgetary approval by the Board or Accountable Officer.

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

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 choinneamh 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 choinneamh 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 choinneamhan 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 choinneamhan na comataidh, ach nach eil nam buill, a' choinneamh fhàgail gus an gabh cùisean shònraichte 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 shònraichte air a bheil iad ag iarraidh beachdan na comataidh.

Riatanasan fiosrachaidh

Airson gach choinneamh, 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;

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;
 - management response to audit recommendations;

- 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-dhùnaidhean a tha a' tighinn am bàrr;
- 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-sgrùdaidh bliadhnaile a tha a' mìneachadh nam Bun-riaghailtean agus na Ro-innleachd
- Beachd agus Aithisg Bhliadhnaile an Neach In-sgrùdaidh;
- aithisgean dearbhachd càileachd air obair In-sgrùdaidh;
- 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-sgrùdaidh bhon Taobh A-muigh;
- aithisg air moladh sam bith gus seirbheisean sgrùdaidh a chur a-mach gu tairgse;
- aithisg air co-obrachadh eadar an Neach In-sgrùdaidh is an Luchd-sgrùdaidh bhon Taobh A-muigh;
- aithisg air na pròiseasan an aghaidh foill agus brìbearachd agus air mar a thathar a' coileanadh nam pròiseasan sin;
- Sgrùdadh agus Aithris Luach as Fheàrr
- aithisgean bho thùsan eile taobh a-staigh nan "trì loidhnichean dearbhachd" anns an Fhrèam Dearbhachd aig Bòrd na Gàidhlig.

- 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;

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;
- a Best Value Statement and review;
- reports from other sources within the "three lines of assurance" in Bòrd na Gàidhlig's Assurance Framework



For	Audit & Assurance Committee
Date of Meeting	24/05/2022
Location:	Online
Item on Agenda	6.4

Title	Audit & Assurance Committee Work Plan	
Request	For Decision	
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	<p>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.</p> <p>The workplan was last reviewed in February 2022.</p>	
3.0	Main points	
3.1	<p>The Plan covers the Committee's annual cycle. The plan is reviewed at each meeting to ensure it is completed or where there are deviations, that these are monitored.</p> <p>The changes made to the workplan are as follows:</p> <ul style="list-style-type: none"> • Inclusion of 2022/23 internal audits • Movement of Committee Effectiveness Review to Sept. meeting • Addition of Best Value Statement and Review • Addition of Data Protection Report 	
4.0	Recommendation	
4.1	<p>The Committee is requested to:</p> <ul style="list-style-type: none"> - make recommendations for changes as viewed as appropriate - approve the workplan 	
5.0	Key Strategic Impacts	
5.1	Impact on Finance	
	The workplan does not have a financial impact but it does ensure that financial matters are properly scrutinised by the Committee.	
5.2	Impact on Staff	
	The workplan provides a guide to officers as to work to be developed during the year.	
5.3	Impact on Training	

	Not applicable.		
5.4	Links to Corporate Aims		
	The report contributes to the corporate aim that BnG continues to develop how it works.		
5.5	Links to the National Performance Framework		
	Our 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		

Seisean Fosgailte

Cuspair 6.4

A' Chomataidh Sgrùdaidh is Dearbhachd (CSD) Plana Obrach 2022/23			Cèitean 24/05/2022	Sultain 06/09/2022	Samhain 15/11/2022	Gearran 07/02/2023
Puingean Stèidhichte	Introduction / Welcome	Cùisean Tòiseachaidh / Fàilte	✓	✓	✓	✓
	Declarations of Interest	Nochdadh Com-pàirt	✓	✓	✓	✓
	Minutes	Geàrr-chunntas	✓	✓	✓	✓
	Actions log	Clàr-gnìomhan	✓	✓	✓	✓
	Risk Management	Rianachd Mhi-chinntean	✓	✓	✓	✓
	External audit progress report	Adhartas sgrùdadh taobh a-muigh	✓	✓	✓	✓
	Workplan	Plana-obrach	✓	✓	✓	✓
Aithisgean In-sgrùdaidh	Internal Audit Report	Aithisg Bhliadhnail In-sgrùdadh	✓			
	External Organisations (MFOs) - Performance Management	Buidhnean Taobh a-muigh - Stiùireadh Coileanaidh	✓			
	Public Bodies Gaelic Language Plans	Planaichean Gàidhlig Buidhnean Poblach	✓			
	Follow Up	Leanmhainn	✓			
	Cyber Security	Tèireantachd Dhidsiteach			✓	
	Budgetary & Financial Reporting	Aithrisean Buidseat agus Ionmhas			✓	
	Grants to Gaelic Organisations	Tabhartasan do Bhuidhnean Gàidhlig			✓	
	Risk Management	Rianachd Mhi-chinntean				✓
	Review of New Finance System	Lèirmheas air an Sistam Ionmhas ùr				✓
	Governance	Riaghladh				✓
Puingean Cunbhalach Bliadhnail	Internal Audit, Annual Audit Plan	Plana Sgrùdadh Bliadhnail In-sgrùdaidh	✓			
	External Audit, Annual Audit Plan	Plana Sgrùdadh Bliadhnail Taobh a-muigh				✓
	External Audit, Annual Audit Report	Aithisg Sgrùdadh Bliadhnail Taobh a-muigh		✓		
	Annual Report & Accounts	Dreachdan den Aithisg Bhliadhnail is na Cunntasan		✓		
	AAC Annual Report to the Board	Aithisg Bliadhnail na CSRC don Bhòrd-stiùiridh	✓			
	Review of the Terms of Reference	Ath-sgrùdadh Bliadhnail air na Bun-Riaghailtean	✓			
	Review of Audit Committee Effectiveness and Training	Sgrùdadh Bliadhnail air Èifeachdas na Comataidh Sgrùdaidh is trèanadh	✓	✓		
	Data Protection Report	Aithisg Dion Dàta	✓			
	Best Value Statement	Aithris Luach as Fheàrr	✓			
	Best Value Review	Sgrùdadh Luach as Fheàrr	✓			✓
	Cyber Resilience Report	Aithisg air Tèarainteachd Dhidsiteach				✓
	Plan for Preparation of Annual Accounts	Plana Pròiseact gus na Cunntasan Bliadhnail Ullachadh				✓
	Risk Management Strategy	Ro-innleachd Rianachd Mhi-chinntean	✓			
	Committee Development Report	Plana Leasachaidh na Comataidh		✓		
Puingean eile						