

BÒRD NA GÀIDHLIG

Coinneamh Comataidh Sgrùdaidh is Dearbhachd
Air Ioidhne – MS Teams
Dimàirt 24/05/2022 09:30 – 12:05
GEÀRR-CHUNNTAS

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

SEISEAN DÙINTE	CLOSED SESSION
1.0 CÙISEAN TÒISEACHAIDH	OPENING ITEMS
<p>1.1 Fàilte is Leisgeulan Buill Bùird an Làthair: Stewart MacLeòid (Cathraiche) [StML] Seonaidh Charity [SC] Jennifer Gilmour [JG]</p> <p>An Làthair: Shona NicIlinnein, Ceannard/Oifigear Cunntachail [SNI] Nicola Pearson, Ceann an Ionmhais agus Cùisean Corporra [NP] Scott McCready, Wylie Bisset [SMC] Liz Taylor, Oifigear Dion Dàta [LT] – <i>Puing 2.1</i> Orla NicDhòmhnaill, A' Clàradh a' Gheàrr-chunntais [OND]</p> <p>1.2 A' Nochdadh Chom-pàirtean JG – Riaghaltas na h-Alba</p> <p>1.3 Geàrr-cunntas na coinneimh mu dheireadh Bha moladh ann cuid den bhriathrachas atharrachadh.</p> <p>Briathrachas aig 5.1 – Bu chòir Stiùireadh Mhì-chinntean ùrachadh gus nochdadh gun deach seisean goirid neo-fhoirmeil aontachadh mu dhòighean aithris mhì-chinntean. Bu chòir seo a chlàradh mar ghnìomh.</p> <p>Co-dhùnadh: Thug Buill fa-near don geàrr-chunntas.</p> <p>1.4 Clàr-ghnìomhan na Comataidh Sgrùdaidh is Dearbhachd Gnìomh ri cur ris a thaobh an t-seisein trèanaidh ùir air dòighean aithris mhì-chinntean, a bu chòir Buill uile a' Bhùird-stiùiridh a dhèanamh.</p> <p>Co-dhùnadh: Thug Buill fa-near don chlàr.</p> <p>1.5 Gnothach Iomchaidh sam Bith Eile Cha robh gin ann.</p>	<p>Welcome & Apologies Board Members Present: Stewart MacLeod (Chair) [StML] Seonaidh Charity [SC] Jennifer Gilmour [JG]</p> <p>In Attendance: Shona MacLennan, Ceannard/Accountable Officer [SML] Nicola Pearson, Head of Finance and Corporate Affairs [NP] Scott McCready, Wylie Bisset [SMC] Liz Taylor, Data Protection Officer [LT] – <i>Point 2.1</i> Orla MacDonald, Recording the Minute [OMD]</p> <p>Declaration of Interests JG – Scottish Government</p> <p>Minutes of last meeting There was a recommendation to change some of the vocabulary used.</p> <p>Wording at 5.1 – Risk Management should be updated to reflect that a short informal session on new risk reporting methods was agreed. This should also be noted as an action.</p> <p>Decision: Members noted the minutes.</p> <p>Actions Log from Audit and Assurance Committee Action to be added regarding the new risk reporting methods training session, which should include all Board members.</p> <p>Decision: Members noted the actions log.</p> <p>AOCB There were none.</p>
2.0 RIAGHLADH	GOVERNANCE
<p>2.1 Aithisg Dion Dàta Mhìnich LT dreuchd Oifigeir Dion Dàta agus na bha san aithisg.</p> <p>Dion Dàta 'S e na prìomh phuingean ri thoirt fa-near gun deach ath-sgrùdadh a dhèanamh air a h-uile sgrìobhainn chùmhnahtail agus gu bheil aontaidhean giollachd dàta ann a-nis far a bheil feum.</p>	<p>Data Protection Report LT explained the role of the Data Protection Officer and the contents of the report.</p> <p>Data Protection The key items to note are that all contractual documentation has been reviewed and there are now data processing agreements in place where needed.</p>

Tha obair air a bhith a' dol air a' phròiseact SharePoint às dèidh dha a bhith air a chur dheth.

The SharePoint project has been finalised after being on hold.

Cha deach briseadh dìon dàta no gearan sam bith a dhèanamh.

There have been no data protection breaches or complaints.

Riaghladh Chlàran agus FOI

Tha tòrr obair a' dol air adhart gus Plana Stiùiridh Chlàran a chur an sàs air SharePoint agus thathar an dùil gun tèid seo air adhart sna mìosan ri thighinn.

Records Management & FOI

Lots of work is going on to implement the Records Management Plan into SharePoint and it is expected that this will progress in the next couple of months.

Toraidhean Sgrùdadh

Chaidh planaichean a dhèanamh gus mì-chinntean timcheall air a' phròiseas solarachaidh a rèiteachadh. Thug LT fios air obair a thathar a' dèanamh air a' phios obrach seo agus clàran-ama airson seo a chrìochnachadh.

Audit Findings

Plans have been made to mitigate risks around the procurement function. LT provided information on the work which is being done on this piece of work and timescales for completion.

Dh'iarr Buill barrachd soilleireachadh air a' phròiseact SharePoint, agus thug LT seo seachad.

Members asked for further clarification on the SharePoint project, and LT provided this.

Dh'iarr Buill gun tèid adhbhar a chomharrachadh air gach pàipear aghaidh air carson a tha pàipearan sa Bheurla.

Members asked that a reason be included in the cover paper to explain why papers are being presented in English.

Chaidh iarraidh air LT am pròiseas air cùl co-dhùnaidhean an sgrùdadh a mìneachadh, agus thug i am fiosrachadh seo do Bhuill. Mhìnich LT na clàran-ama air a' Phlana Gnìomh Gèilleadh agus thug i barantas do Bhuill gu bheil iad uile os làimh agus gu bheil i toilichte leis an adhartas.

LT was asked to explain the process behind the audit findings, and she provided members with this information. LT explained the timescales on the Compliance Action Plan and assured Members that these are all in hand and she is happy with their progress.

Co-dhùnadh:

Thug Buill fa-near don fhiosrachadh san aithisg.

Decision:

Members noted the information in the report.

SEISEAN FOGAILTE

OPEN SESSION

3.0 Fàilte is Leisgeulan

Buill Bùird an Làthair:

Stewart MacLeòid (Cathraiche) [StML]
Seonaidh Charity [SC]
Jennifer Gilmour [JG]

Welcome & Apologies

Board Members Present:

Stewart MacLeod (Chair) [StML]
Seonaidh Charity [SC]
Jennifer Gilmour [JG]

An Làthair:

Shona NicIlinnein, Ceannard/Oifigear Cunntachail [SNI]
Nicola Pearson, Ceann an Ionmhais agus Cùisean Corporra [NP]
Scott McCready, Wylie Bisset [SMC]
Orla NicDhòmhnaill, A' Clàradh a' Gheàrr-chunntais [OND]

In Attendance:

Shona MacLennan, Ceannard/Accountable Officer [SML]
Nicola Pearson, Head of Finance and Corporate Affairs [NP]
Scott McCready, Wylie Bisset [SMC]
Orla MacDonald, Recording the Minute [OMD]

A' Nochdadh Chom-pàirtean

JG – Riaghaltas na h-Alba

Declaration of Interests

JG – Scottish Government

4.0 AITHISGAN IN-SGRÙDAIDH

INTERNAL AUDIT REPORTS

4.1 In-sgrùdadh: Aithisgean Ràitheil

Mhìnich SMC cruth nan aithisgean airson Buill ùra na Comataidh.

Internal Audit: Quarterly Reports

SMC explained the format of the reports for the benefit of new committee members.

Aithis Stiùireadh Coileanaidh MFOan

Thug SMC iomradh air an aithisg. Chaidh ìre làidir de bharantas a thoirt seachad, gun moladh sam bith, sia raointean de dheagh chleachdadh agus aon bheachd.

Dh'iarr Buill air a' Cheannard fiosrachadh a thoirt seachad air fastadh Stiùiriche Leasachaidh, agus mar a tha an Ceannard a bhith a' dèanamh cuid de dleastanasan na dreuchd a' toirt buaidh air obair eile. Dh'innis an Ceannard do Bhuill mu adhartas ann am fastadh agus dh'innis i nach eil seo a' dèanamh cron, air sgàth na h-obrach sgoineil a rinn na h-oifigearan.

Dh'iarr Buill soilleireachadh air mar a tha na Prìomh Bhuidhnean Maoinichte air an seòrsachadh agus thug an Ceannard fios.

Thug an Ceannard mìneachadh do Bhuill air mar a thathar a' dèanamh cho-dhùnidhean mu mhaoineachadh agus cò na h-oifigearan a tha an sàs sa phròiseas.

Co-dhùnadh:

Dh'aontaich Buill ris an aithisg.

Planaichean Gàidhlig Buidhnean Poblach

Thug SMC iomradh air an aithisg. Chaidh ìre làidir de bharantas a thoirt seachad, gun molaidhean sam bith agus chaidh 11 raointean de dheagh chleachdadh a thogail.

Dh'fhaighnich Buill a bheil maoinichadh gu leòr ann airson a h-uile tagradh, agus mura h-eil seo, an deach coimhead air a' phròiseas airson taghadh cò gheibh maoinichadh. Dhearbh SMC gun deach coimhead air tagraidhean a chaidh a dhiùltadh no a tharraing air ais agus an robh fianais gu leòr ann airson na co-dhùnidhean seo a dhèanamh. Thug an Ceannard beagan fiosrachaidh seachad mu na h-irean maoinichaidh a tha ri fhaighinn airson GLAIF. Dh'fhaighnich Buill am bu chòir don sgrùdadh seo a bhith air coimhead ris a' phròiseas airson co-dhùnidhean air tagraidhean soirbheachail a thaghadh agus mhinich an Ceannard gu bheil pròiseas càileachd ga dhèanamh nuair a thathar a coimhead air tagraidhean.

Co-dhùnadh:

Dh'aontaich Buill ris an aithisg.

Lèirmheas Iar-sgrùdaidh

Thug SMC iomradh air an aithisg. Chaidh ìre làidir de bharantas a thoirt seachad, le 16 molaidhean bho 2020/21 air an làn bhuileachadh, 4 air am buileachadh gu ìre agus cha robh feum air aon aca nas motha. Thug SMC beagan fios mu na molaidhean seo.

Dh'iarr Buill daingneachadh am bi na molaidhean seo a' tighinn dhan Chomataidh. Dhearbh NP gun tèid an taisbeanadh dhan Chomataidh gach bliadhna agus gu bheil a' cumail sùil orra air an taobh a-staigh a h-uile sia seachdainean. Chaidh moladh gum biodh na molaidhean a' tighinn dhan Chomataidh dà uair sa bhliadhna agus gum bu chòir seo a chur ri plana-obrach na Comataidh.

MFOs Performance Management Report

SMC gave an overview of the report. A strong level of assurance was provided, with no recommendations, six areas of good practice and one observation raised.

Members asked the Ceannard to provide information on recruitment of a Director of Development, and how the Ceannard taking on some of the responsibilities of this post is impacting on other work. The Ceannard told members about progress with recruitment and told members that because of the great work being done by the officers, that this in not having too detrimental an impact.

Members asked for clarification on how the Main Funded Organisations are classified and the Ceannard provided this.

The Ceannard provided an explanation to members on how decisions around funding are made and which officers are included in this process.

Decision:

Members approved the report.

Gaelic Language Plans and GLAIF

SMC gave an overview of the report. A strong level of assurance was provided, with no recommendations and 11 areas of good practice raised.

Members asked whether there is enough funding to cover all the applications, and if this is not the case, was the process for choosing who receives funding looked at. SMC confirmed that they looked at applications that were rejected or withdrawn and whether there was sufficient evidence for these decisions to be made. The Ceannard provided some more information around the levels of funding available for GLAIF. Members queried whether this audit should have looked at the process for deciding which applications are successful and the Ceannard explained that there is a quality process which is undertaken when looking at applications.

Decision:

Members approved the report.

Follow Up Review

SMC gave an overview of the report. A strong level of assurance was provided, with 16 recommendations from 2020/21 were fully implemented, 4 partially implemented and one was superseded. SMC provided some information on these recommendations.

Members asked for confirmation on whether these recommendations are presented to the Committee. NP confirmed that these are presented to the Committee annually and that they are internally monitored every six weeks. It was suggested that the recommendations are presented to the Committee twice a year and this should be added to the Committee work plan.

Dh'iarr Buill barrachd fios mun mholadh air nach robh feum tuilleadh, thug SMC seo seachad. Thug NP seachad tuilleadh fiosrachaidh mun t-siostam chosgaisean agus dh'innis i do na Buill gu bheil i riaraichte leis an t-siostam a tha ann. Dh'iarr Buill gun tèid freagairt bhon Sgioba-stiùiridh a chur san aithisg leis a mholadh seo, agus dhearbhadh SMC gun cuir e seantans eile a-staigh: "Bha a' bhuidhinn den bheachd nach tug an siostam luach an airgid seachad ri linn ìre nan cosgaisean a bha gan làimhseachadh."

Gnìomh:

Molaidhean In-sgrùdaidh ri thighinn dhan Chomataidh dà thuras sa bhliadhna - ri chur ris a' phlana obrach.

Co-dhùnadh:

Dh'aontaich Buill ris na h-aithisgean.

4.2 Aithisg In-sgrùdaidh Bhliadhnail

Thug SMC iomradh air an aithisg, a' cur cudrom air mar a tha in-sgrùdadh den bheachd gu bheil modhan riaghlaidh mhì-chinntean is riaghlaidh èifeachdach aig Bòrd na Gàidhlig gus coileanadh amasan a riaghladh.

Chaidh aon mholadh aig ìre ìosal a thogail ann an ron Riaghladh Coileanadh Luchd-obrach, chaidh còig a thogail ann an raon Lèirmheas Èifeachdas a' Bhùird-stiùiridh agus ceithir air an togail san Raon Ath-bhreithneachaidh Leantainneach. Thèid iad sin a leantainn thairis air a' bhliadhna a tha romhainn.

Co-dhùnadh:

Dh'aontaich Buill ris an aithisg.

4.3 In-sgrùdadh: Plana 2022/23

Thug SMC fa-near gu robh Wylie Bisset toilichte a bhith air an obair Luchd in-sgrùdaidh airson 2022/23 fhaighinn. Thug e iomradh air a' phlana agus an obair a chaidh a dhèanamh gus faighinn chun na h-ìre seo. Faodar am plana seo atharrachadh tron bliadhna ma bhios feum, agus thèid ath-sgrùdadh gach bliadhna.

Dh'innis e do Bhuill dè na sgrùdaidhean a thathar an dùil a dhèanamh thar na h-ath bhliadhna agus na clàran-ama a tha a' moladh airson an crìochnachadh.

Dh'fhaighnich Buill an tèid sgrùdaidhean a dhèanamh air-loidhne fhathast no am biodh feadhainn aghaidh ri aghaidh ann. Dhearbh SMC gun tèid bruidhinn air seo leis a' Cheannard agus NP airson faighinn a-mach dè as iomchaidh, agus gu bheil e an dùil gun tèid sgrùdadh measgaichte a dhèanamh.

Dh'fhaighnich Buill mu choimeasan eadar MFOan – sgrùdaidhean Stiùireadh Coileanadh airson 2021/22 agus 2022/23 agus am feumar an dèanamh steach airson bliadhna eile. Dhearbh an Ceannard gu bheil seo iomchaidh leis gur e suim mhòr de bhuidseat Bhòrd na Gàidhlig a th' ann agus tha e cudromach dèanamh cinnteach gur e pròiseas làidir a tha seo.

Members asked for more information about the superseded recommendation, SMC provided this. NP provided further information on the expenses system and told members that she is satisfied with the system that is in place. Members requested that a management response be included in the report alongside the superseded recommendation, and SMC confirmed that he will add a sentence: "The organisation believed that the system did not provide value for money due to the volume of expenses being processed".

Action:

Internal Audit Recommendations to be added to the Committee work plan to be presented twice per year.

Decision:

Members approved the report.

Annual Internal Audit Report

SMC gave an overview of the report, highlighting that Internal Audit believes that Bòrd na Gàidhlig has effective risk management control and governance processes to manage its achievement of objectives.

There was one low grade recommendation raised in the Employee Performance Management area, five raised in the Board Effectiveness Review area and four raised in the Follow Up Review Area. These will be followed up over the coming year.

Decision:

Members approved the report.

Internal Audit Plan 2022/23

SMC noted that Wylie Bisset were pleased to be reappointed as Internal Auditors for 2022/23. He gave an overview of the plan and the work that was done to get to this stage. This plan can be changed throughout the year if needed, and it is reviewed annually.

He told members which audits they are planning to undertake over the following year and the proposed timescales for completing these.

Members asked about whether audits will still be undertaken online or if there will be visits. SMC confirmed that it will be discussed with the Ceannard and NP to find out which would be more appropriate, and that they expect a hybrid audit will be undertaken.

Members asked about crossovers between MFOs – Performance Management audits undertaken for 2021/22 and 2022/23 and whether it is necessary for them to be included for another year. The Ceannard confirmed that this is appropriate as it is a large sum of Bòrd na Gàidhlig's budget and it is important to ensure that this is a strong process.

Co-dhùnadh:

Dh'aontaich Buill ris a' phlana.

Decision:

Members approved the plan.

5.0 RIANACHD MHÌ-CHINNTEAN**RISK MANAGEMENT****5.1 Ro-innleachd Rianachd Mhì-chinntean****Risk Management Strategy**

Thug NP iomradh air an Ro-innleachd Rianachd Mhì-chinntean. Chaidh atharraichean beaga a dhèanamh air an teacsa ach cha do dh'atharraich am pròiseas airson cunnartan a chomharrachadh agus a sheòrsachadh.

NP gave an overview of the Risk Management Strategy. Minor adjustments were made to text but the process for determination and calculation of risks and their classifications remained unchanged.

Thug Buill fa-near gu bheil e feumail atharraichean sam bith a bhith air an comharrachadh airson aire Bhuill. Dhearbh NP gur e atharraichean gràmair a bha anns na h-atharrachaidhean a chaidh a dhèanamh agus mar seo cha deachd comharrachadh an turas seo.

Members noted that it is useful for any changes to be highlighted for Members attention. NP confirmed that the changes made were grammatical and therefore are not highlighted in this case.

Bha còmhraidh ann mu bhith a' dèanamh a' chlàir nas sìmplidh agus dè an ìre dè fhiosrachadh a tha iomchaidh. Dhearbh NP gun dèan an Sgioba-stiùiridh ath-sgrùdadh air seo thairis air na mìosan ri thighinn.

There was a conversation around the rationalisation of the register and how much is appropriate to include. NP confirmed that the Leadership Team will review this over the next few months.

Co-dhùnadh:

Dh'aontaich Buill ris an ro-innleachd.

Decision:

Members approved the strategy.

5.2 Clàr Mhì-chinntean Ro-innleachdail**Strategic Risk Register**

Mhìnich NP gu bheil an clàr seo air ullachadh san aon dòigh 's a bha roimhe, ach nach eil e a-nis a' sealltainn ach an ìre cunnairt iomlan gus barrachd fòcas a thoirt agus airson 's gum bi am fiosrachadh a' ruith bho chlì gu deas. Ruith NP tro chruth a' chlàir agus mar a thathar ga riaghladh. Ruith NP an uair sin tro atharraichean sam bith ann an ìre mhì-chinnt.

NP explained that this register is prepared in the same way as it was previously, but that it now only shows the total risk rating to allow greater focus and so that the flow of information runs from left to right. NP ran through the format of the table and how it is managed. NP then ran through any changes in risk rating.

Bha còmhraidh ann mu chunnartan nach eil seasmhach, agus mar a ghabhas iad seo a glacadh gu h-iomchaidh sa chlàr. Thug an Ceannard beagan co-theacs mu mar a ghabhas seo a riaghladh agus mhìnich i gu bheil e cudromach measadh leantainneachd a dhèanamh agus ceumannan a ghabhail gus na mì-chinntean seo a lasachadh.

There was a conversation around risks which are not static, and how these can be appropriately captured within the risk register. The Ceannard gave some context around how this can be managed and explained that it is important to continually assess and to take steps to mitigate these risks.

Dh'fhàg JG a' choinneamh aig 11.38

JG left the meeting at 11.38

Dh'fhaighnich Buill ciamar a thathar a' tighinn gu co-dhùnadh mu dheidhinn colbhan nan ìrean mì-chinnt agus lasachaidh, gu sònraichte aig puing 1.1. Mhìnich NP tuilleadh mun phròiseas measadh mhì-chinntean agus thug an Ceannard barrachd fios seachad air a' chunnart shònraichte agus na h-adhbharan air cùil àrdachadh ìre mhì-chinnt.

Members queried how the risk rating and mitigation columns are decided, specifically point 1.1. NP further explained the risk rating process and the Ceannard gave more information on the specific risk and reasons behind the risk rating having been increased.

Thill JG dhan choinneimh aig 11.59

JG returned to the meeting at 11.59

Dh'fhaighnich Buill ciamar a dh'fhaodadh buaidh a bhith aig Comhairlean ùra às dèidh nan Taghaidhean Comhairle ionadail air cuid de mhì-chinntean air a' chlàr. Dhearbh an Ceannard gu bheil i a' sgrìobhadh gu na prìomh ùghdarrasan ionadail a tha a' libhrigeadh Foghlam Gàidhlig gus conaltradh le Comhairlichean ùra air cùisean co-cheangailte ris a' Ghàidhlig. Tha an Stiùiriche Foghlaim cuideachd ag obair còmhla ri oifigearan foghlaim gus taic a thoirt ann a bhith libhrigeadh Foghlam tro Mheadhan na Gàidhlig.

Members asked about how new Councils in place following local Council Elections could have an impact on some risks on the register. The Ceannard confirmed she is writing to the principal local authorities who deliver Gaelic Education to engage with new Councillors on issues regarding Gaelic. The Director of Education is also working with education officers to provide support in delivery of Gaelic Medium Education.

Dh'innis NP do Bhuill gu bheil i toilichte molaidhean fhaighinn bhuapa air mar a tha an clàr air a thaisbeanadh.

Gnìomh:

JG ri lèirmheas a' dèanamh air notaichean bhon trànanadh air mì-chinntean airson soillearachadh fhaighinn air cruth a' chlàir mhì-chinntean.

Dh'iarr Buill fios as ùr mu bhith fastadh neach-obrach a bhios a' dèiligeadh ri Cùisean Poblach. Dhearbh an Ceannard nach robh a' chiad phròiseas fastaidh soirbheachail ach gun tèid seo ath-shanasachd.

Co-dhùnadh:

Dh'aontaich Buill ris a' chlàr.

NP told members that she is happy to receive suggestions from them on how the register is presented.

Action:

JG to review notes from Risk training to seek clarification regarding the format of the risk register

Members asked for an update on recruitment of a member of staff dealing with Public Affairs. The Ceannard confirmed that the initial recruitment process had not been successful but that this will be re-advertised.

Decision:

Members approved the register.

6.0 RIAGHLADH

6.1 Sgrùdadh agus Aithris Luach as Fheàrr

Thug NP iomradh air an Sgrùdadh agus Aithris Luach as Fheàrr. Nuair a thèid an Aithris Bhlidhail is Cunntasan aontachadh, thèid ath-sgrùdadh a dhèanamh air an Aithris Luach as Fheàrr sa Ghearran 2023.

Dh'fhaighnich Buill an e 'prìomhachasan' an teirm cheart airson cleachdadh sa cheist bhon Cheisteachan Luchd-ùidh a tha a' nochdadh air taobh-duilleig 143. Chaidh a dhearbhadh gur e seo am briathrachas a thathar a' cleachdadh sa Phlana Chorporra.

Chaidh moladh gum bu chòir cuid de na targaidean àrdachadh, agus fhreagair an Ceannard gu bheil na targaidean san aithris seo iomchaidh.

Chaidh a mholadh cuideachd gun tèid targaidean nas SMARTe a chur an sàs san earrainn 'Co-ionannachd'. Tha seo air a thomhas le freagairtean air co-chomhairlean roinneil agus nàiseanta, a tha air a thomhas a rèir nan trì seòrsaichean choimhearsnachdan a tha air ainmeachadh ann am Plana Nàiseanta na Gàidhlig. Chaidh aontachadh nach dèanar atharrachadh air a' bhriathrachas san earrainn seo.

Co-dhùnadh:

Dh'aontaich Buill ris an sgrùdadh agus aithris.

6.2 Aithris Bhlidhail na Comataidh Sgrùdadh is Dearbhachd

Thug an Cathraiche iomradh air an Aithris Bhlidhail. Thug e fa-near cho toilichte 's a tha e mu dheidhinn nan ìrean làidir anns na sgrùdaidhean a-staigh, agus thug e moladh don luchd-obrach airson an obair. Thug e taing don Chomataidh airson an làthaireachd thar na bliadhna agus gu NP airson na h-obair aice air an Aithris Bhlidhail.

Co-dhùnadh:

Dh'aontaich Buill ris an aithris.

GOVERNANCE

Best Value Review and Statement

NP gave an overview of the Best Value Review and Statement. Once the Annual Report Accounts have been approved, the Best Value Statement will then be reviewed in February 2023.

Members queried whether 'priorities' is the correct term to be used in the Stakeholder Survey question mentioned on page 143. It was confirmed that this is the wording used in the Corporate Plan.

It was suggested that some targets should be increased, and the Ceannard answered that the targets in the report are appropriate.

It was also suggested that smarter targets be applied to the 'Equality' section. This is measured by responses to regional and national consultations, which is measured by the three types of communities named in the National Gaelic Language Plan. It was agreed not to change the wording at this section.

Decision:

Members approved the review and statement.

Audit & Assurance Committee Annual Report

The Chair gave an overview of the Annual Report. He noted how pleased he is about the strong ratings in the Internal Audits and staff are to be commended for this work. He thanked the Committee Members for their attendance over the past year and NP for her work on the Annual Report.

Decision:

Members approved the report.

6.3 Bun-riaghailtean agus Ballrachd

Thug NP iomradh air na Bun-riaghailtean agus ballrachd is air na h-atharraichean a chaidh a dhèanamh.

Chaidh a thogail gu bheil aon phuing, mu Bhuidhinn Stiùiridh a' Phlana Leasachaidh, a bu chòir a thoirt a-mach às an taobh Ghàidhlig.

Bidh NP a' stèidheachadh pròiseas airson ballrachd a' chlàradh agus thèid seo a' thaisbeanadh don Chomataidh aig an ath choinneamh.

Co-dhùnadh:

Dh'aontaich Buill ris na Bun-riaghailtean agus Ballrachd.

6.4 Plana Obrach na Comataidh Sgrùdaidh is Dearbhachd 22/23

Chaidh am plana Obrach ùrachadh gus am plana obrach sgrùdadh taobh a-staigh a chaidh a mholadh, agus gus na h-aithisgean Luach as Fheàrr a ghabhail a-steach.

Bu choir Lèirmheas air Èifeachdas na Comataidh tighinn dhan choinneimh seo ach air sgàth 's nach robh ùine ann airson an lèirmheas seo a dhèanamh fhathast, thig seo dhan ath choinneimh san t-Sultain.

Tha dà aithisg airson a' phlana obrach a dh'aontaich a' Chomataidh toirt far a' chlàr roimhe, agus mar seo, thèid an toirt às a' phlana ron ath choinneimh.

Co-dhùnadh:

Dh'aontaich Buill ris a' Phlana Obrach.

Terms of Reference and Membership

NP gave an overview of the Terms of Reference and Membership and the changes made.

It was raised that there is one point, about the Improvement Plan Steering Group, which should be removed from the Gaelic side.

NP will put in place a process for recording membership, and this will be presented to the Committee at the next meeting.

Decision:

Members approved the Terms of Reference and Membership.

Audit & Assurance Committee Workplan 22/23

The work plan has been updated to include the proposed internal audit work plan for the year and the Best Value reports.

The Committee Effectiveness Review should have been presented at this meeting but due to insufficient time to undertake this review, it will be presented at the next meeting in September.

There are two reports on the work plan which the Committee had previously agreed to remove, and these will be removed for the next meeting.

Decision:

Members approved the Workplan.

7.0 GISBE

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

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

Lèirmheas den choinneimh às dèidh làimh

AOCB

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

Closed meeting with internal/external auditors if required.

Post-meeting Review of meeting

Ceann-là na coinneimh	24/05/2022
Dearbhte le Sgioba Stiùiridh	02/06/2022
Air adhart gu Cathraiche na Comataidh airson dearbhadh/atharrachadh	10/06/2022
Dearbhte le Cathraiche na Comataidh	24/06/2022
Air falbh airson dearbhadh/eadar theangachadh	02/06/2022
Dreachd dà-chànanach gu Buill CSD airson dearbhadh	10/06/2022
Dearbhte le Buill an CPG	30/06/2022
Dearbhadh air atharraichean a bharrachd le ET	10/06/2022
Dearbhadh air co-ionannachd eadar a' Ghàidhlig is a' Bheurla san dreach dheireannach	OND