

BÒRD NA GÀIDHLIG

Coinneamh Comataidh Sgrùdaidh is Dearbhachd
Air loidhne – MS Teams
Dimàirt 06/09/2022 10.45 – 11.30
CLÀR-GNOTHAICH

Meeting of the Audit and Assurance Committee
Online – MS Teams
Tuesday 06/09/2022 10.45 – 11.30
AGENDA

	SEISEAN DÙINTE	CLOSED SESSION	09:30-10.45
	SEISEAN FOGAILTE	OPEN SESSION	10.45
4.0	Fàilte is Leisgeulan	Welcome & Apologies	
	A' Nochdadh Chom-pàirtean	Declaration of Interests	
5.0	MOLAI DHEAN SGRÙDAIDH	AUDIT RECOMMENDATIONS	
5.1	Ri Aontachadh	For Decision	d. 123
	Inbhe Molaidhean Sgrùdadh	Status of Audit Recommendations	
	PT1 Clàr Molaidhean Sgrùdadh	PT1 Audit Recommendations Register	
	<i>Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra</i>	<i>Nicola Pearson, Head of Finance and Corporate Affairs</i>	
6.0	RIANACHD MHI-CHINNTEAN	RISK MANAGEMENT	
6.1	Ri Aontachadh	For Decision	d. 126
	Rianachd Mhi-chinntean	Risk Management	
	PT1. Clàr Mhi-chinntean Ro-innleachdail	PT1. Strategic Risk Register	
	<i>Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra</i>	<i>Nicola Pearson, Head of Finance & Corporate Affairs</i>	
7.0	RIAGLADH	GOVERNANCE	
7.1	Ri Aontachadh	For Decision	d. 132
	Plana Obrach na Comataidh Sgrùdaidh is Dearbhachd 22/23	Audit & Assurance Committee Workplan 22/23	
	PT1 Plana Obrach 22/23	PT1 Workplan 22/23	
	<i>Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra</i>	<i>Nicola Pearson, Head of Finance & Corporate Affairs</i>	
8.0	GISBE	AOCB	
	Ceann-latha na h-ath choinneimh:	Date for the next meeting:	
	15/11/2022 09.30 - 12.30	15/11/2022 09.30 - 12.30	
	Coinneamh dhùinte le luchd-sgrùdaidh/in-sgrùdaidh ma bhios i a dhith.	Closed meeting with internal/external auditors if required.	
	<i>Lèirmheas den choinneimh às dèidh làimh</i>	<i>Post-meeting Review of meeting</i>	

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	06/09/2022
Location:	Online
Item on Agenda	5.1

Title	Status of Audit Recommendations																																										
Request	For Decision																																										
Spokesperson	Nicola Pearson, Head of Finance and Corporate Affairs																																										
Governance route for the report	Date	Type of Treatment																																									
Leadership Team	27/07/2022	For approval																																									
Appendices	PT1 – Status of Audit Recommendations Register																																										
1.0	Adhbhar/Reason																																										
1.1	The purpose of this report is to present information on progress on the actions arising from Internal and External Audit reports to the Audit and Assurance Committee. The paper is in English as it is presented by the Head of Finance and Corporate Affairs.																																										
2.0	Cùl-fhiosrachadh/Background																																										
2.1	It is important the Audit and Assurance Committee assures itself that there is adequate progress and control improvements in implementing the recommendations.																																										
3.0	Prìomh Aithris/Fiosrachadh / Main points																																										
3.1	Since the last Audit and Assurance Committee, four actions have been added to the register. These are not new actions, they were previously reflected on the Continuous Improvement Plan but as they are part of the Internal Audit reporting it was recommended that they be presented to this committee as part of the Audit Recommendation Register.																																										
3.2	<table><tr><th>Summary</th><th>High</th><th>Medium</th><th>Low</th><th>Total</th></tr><tr><td>Completed - on time</td><td></td><td></td><td></td><td></td></tr><tr><td>Completed - post target date</td><td></td><td></td><td></td><td></td></tr><tr><td>In Progress - on time</td><td></td><td></td><td>1</td><td>1</td></tr><tr><td>In Progress - post target date</td><td></td><td>1</td><td>1</td><td>2</td></tr><tr><td>Not Started - on time</td><td></td><td></td><td>1</td><td>1</td></tr><tr><td>Not Started - post target date</td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td>1</td><td>3</td><td>4</td></tr></table>			Summary	High	Medium	Low	Total	Completed - on time					Completed - post target date					In Progress - on time			1	1	In Progress - post target date		1	1	2	Not Started - on time			1	1	Not Started - post target date							1	3	4
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4.0	Moladh /Recommendation																																										
4.1	The Committee is requested to: - Consider the register																																										

5.0	Prìomh Bhuaidhean Ro-innleachdach			
5.1	Buaidhean air Ionmhas/Impact on Finance			
	Audit fees are included in the budget.			
5.2	Buaidhean air Luchd-obrach/Impact on Staff			
	The register is reviewed by the Leadership Team and managers on a six weekly basis to ensure that progress is being made with the actions.			
5.3	Buaidhean air Trèanadh/ Impact on Training			
	There are recommendations for training and development for Board members and staff arising out of the reviews.			
5.4	Ceanglaichean ri Amasan Ro-innleachadh agus Corporra/Links to Strategic and Corporate Aims			
	The register contributes to the corporate aim that BnG continues to develop how it works.			
5.5	Ceanglaichean ri Frèam-obrach Coileanaidh Nàiseanta/ Links to the National Performance Framework			
	OUR PURPOSE		OUR VALUES	
	To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth		We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way	
	NATIONAL OUTCOMES			
	Human Rights	<input type="checkbox"/>	Children & Young People	<input type="checkbox"/>
	Culture	<input type="checkbox"/>	Communities	<input type="checkbox"/>
	Environment	<input type="checkbox"/>	Poverty	<input type="checkbox"/>
	Health	<input type="checkbox"/>	International	<input type="checkbox"/>
	Learning	<input type="checkbox"/>	Economy	<input type="checkbox"/>
	Successful innovative businesses	<input checked="" type="checkbox"/>		
5.6	Buaidhean air Cliù/Impacts on Reputation			
	It is important the BnG continues to demonstrate improvement and these audit recommendations contribute to this.			
5.7	Buaidhean air Slàinte is Sàbhailteachd/Impacts on Health and Safety			
	n/a			
5.8	Buaidhean Laghail/Legal Impacts			
	n/a			
5.9	Buaidhean air Co-ionannas/Impacts on Equality			
	n/a			
5.10	Buaidhean air Àireannachd/Impacts on Environment			
	n/a			

Audit Recommendations Register

Cuspair 5.1

Unique Ref	Recommendation	Management Action	Owner	Current Position	Date of Update	Progress	Expected Completion Date	RAG
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INTERNAL AUDIT RECOMMENDATIONS

FUR 1	We recommend the BnG continue to work on the implementation of the new fully cloud based purchase order system. Additionally we recommend that BnG includes order, approval and invoice dates within the current Purchase Order Register being used	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. BnG accept the recommendation to update the current purchase order register to include order, approval and invoice dates.	Head of Finance & Corporate Affairs	Purchase Order Register has now been updated to include order, approval and invoice dates. Background work on cloud based PO systems underway	22-Jul-22	In progress	31-Jul-22	R
FUR 2	We recommend that BnG continue to review the ways in which proof of adherence to the Procurement Process is incorporated. Quotes obtained from suppliers which are not covered by call - offs, framework or contract should be included in the new Purchase Order system.	BnG 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 BnG is low and there will be very few purchases not already covered by the recommendation.	Head of Finance & Corporate Affairs	Background work on cloud based PO and Finance system capabilities are underway	22-Jul-22	Started	31-Jul-22	R
FUR 3	We recommend that Shared Services and Procurement documents are reviewed, rationalised and combined to form one policy document and one more detailed Procedural Reference document. This will reduce the risk of staff potentially misunderstanding the procurement process.	As BnG migrate to a new finance and purchase order system, a review and update of policy and procedure documents will be required and carried out.	Head of Finance & Corporate Affairs	Background work on cloud based PO and Finance system capabilities are underway	22-Jul-22	Started	30-Sep-22	T
FUR 4	We recommend that BnG completes the exercise of adding a hyperlink on the Contracts Register to the contract, Data Sharing Agreements and Data Processing Agreements (where applicable).	BnG accept the recommendation to complete the adding of links to the Contracts Register.	Head of Finance & Corporate Affairs	Hyperlinks will be added to the contracts in the existing register and practice embedded in ongoing procedure.	22-Jul-22	Not started	30-Sep-22	T

RAG Status:

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



For	Audit & Assurance Committee
Date of Meeting	06/09/2022
Location:	Online
Item on Agenda	6.1

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		25.08.2022	For Approval			
Appendices		PT1 – Strategic Risk Register				
1.0	Purpose					
1.1	<p>The paper presents the strategic risk register. This was reviewed and considered by the Leadership Team on 25th August 2022.</p> <p>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.</p>					
2.0	Background					
2.1	n/a					
3.0	Main points					
3.1	<p>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.</p> <p>Risk Register Highlights:</p> <table><tr><td>Risk ↑<ul style="list-style-type: none">• 3.2 12 up to 16 <i>Politicisation of the language</i></td><td>Risk ↓<ul style="list-style-type: none">• 3.1 12 down to 9 <i>Gaelic does not maintain a positive image</i></td><td>Other<ul style="list-style-type: none">• <i>Covid-19 specific risks removed</i>• <i>Census completion risk removed</i></td></tr></table> <p>The rating of risk 3.2 has increased due to the launch of the SG consultation on Scottish Government commitments to Gaelic and Scots and a Scottish Languages Bill on August 25th.</p>			Risk ↑ <ul style="list-style-type: none">• 3.2 12 up to 16 <i>Politicisation of the language</i>	Risk ↓ <ul style="list-style-type: none">• 3.1 12 down to 9 <i>Gaelic does not maintain a positive image</i>	Other <ul style="list-style-type: none">• <i>Covid-19 specific risks removed</i>• <i>Census completion risk removed</i>
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	<p>The rating of risk 3.1 has been decreased as a result of the recently published findings of the Scottish Social Attitudes Survey.</p> <p>It is proposed that the Covid-19 specific risks are removed as their more general elements are already included or have been added to risks within the Developing how Bòrd na Gàidhlig works section.</p> <p>While it has been recommended that the risk 2.2 is removed as the mitigation and actions relating to it are now past, the outputs from the Census will be important when they are published in 2023. At this point we do not have a publication date for the Gaelic report and when that has been advised, we will re-introduce a risk on this subject to the strategic risk register.</p>																																				
4.0	Recommendation																																				
4.1	<p>The Committee is requested to:</p> <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																																				
	<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"/>																																				
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.																																				

Seisean Fosgailte | Open Session
Cuspair 6.1

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 the opportunity	Movement	Current rating	Risk owner	Date reviewed
Covid - 19	Moved to Developing how BnG works	Downturn in the economy- Financial concerns leading to reducing public funds and greater need for financial interventions leading to static or reduced public funding for Gaelic.	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
	Included 4.2	Loss of staff due to illness	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	May-22
	Included 4.2	Reduction in staff productivity	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	May-22
More people using and benefiting from Gaelic at work, home and in the community	1.1	Ageing and declining traditional Gaelic speaking communities. Insufficient support to address decline of Gaelic in island and rural areas	12	Ensuring that policies affecting Gaelic speaking communities aim to retain and attract young people. Ensuring that BnG advises Ministers and other stakeholders on how to address this issue	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	Aug-22
	2.2	Scotland's Census 2022	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
	1.2	Economy	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 messages on adult learning and the economy. Participate in short-life working group on economy and Gaelic.	↔	12	Ceannard	Aug-22

Very High	Risk Score 20-25	Unacceptable level of risk exposure that requires immediate mitigating action and monthly monitoring
High	Risk Score 12-19	Unacceptable level of risk which requires controls to be put in place to reduce exposure and monthly monitoring
Medium	Risk Score 6-11	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

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

STRATEGIC RISK REGISTER

Ref	Description	Consequence	Initial risk rating	Mitigation	Risk rating post mitigation	Actions: tolerate/ treat/ transfer/ terminate/ take the opportunity	Movement	Current rating	Risk owner	Date reviewed
2.1	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 support their work 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 Programme for Government commitments for education.	↔	16	Director of Gaelic Education	Aug-22
2.2	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 for inclusion as part of the national consultation on Gaelic which opens in August	↔	12	Director of Gaelic Education	Aug-22
2.3	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, GLAD 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 and SpeakGaelic	↔	16	Director of Gaelic Education	Aug-22

Very High	Risk Score 20-25	Unacceptable level of risk exposure that requires immediate mitigating action and monthly monitoring
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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.

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

STRATEGIC RISK REGISTER

	Ref	Description	Consequence	Initial risk rating	Mitigation	Risk rating post mitigation	Actions: tolerate/ treat/ transfer/ terminate/ take the opportunity	Movement	Current rating	Risk owner	Date reviewed
More people in Scotland positive about Gaelic	3.1	Gaelic does not maintain a positive image	People less inclined to be involved with or learn the language	20	Promote widely the positive messages from Scottish Social Attitudes Survey. 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.	↓	9	Ceannard	Aug-22
	3.2	Politicisation of the language	Maximise the impact of the commitments for Gaelic in the main political parties' manifestos. Communication with all political parties at national and regional level	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 using SSAS results and growth in learning.	↑	16	Ceannard	Aug-22
	3.3	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. Take the Opportunity: Use the very positive results from the Scottish Social Attitudes Survey and YoungScot's survey to strengthen Gaelic's positive image.	↔	12	Ceannard	Aug-22
Developing how BnaG works	4.1	Financial concerns 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 the 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	Aug-22
	4.2	Insufficient staff capacity	Bòrd na Gàidhlig is unable to fulfil its commitments and staff morale and productivity is reduced.	20	Business case for more staff. Implement interim measures to increase SMT and other teams' capacity. Increased number of posts established and filled	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 GLPs and policy functions in the short and long term. Review organisational priorities and/or identify alternative routes to delivering functions. Ensure wellbeing is a priority for staff and board.	↔	16	Ceannard	Aug-22
	4.3	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. Use the results of stakeholder survey and new stakeholder strategy to strengthen positive reputation.	↔	8	Ceannard	Aug-22

Very High	Risk Score 20-25	Unacceptable level of risk exposure that requires immediate mitigating action and monthly monitoring
High	Risk Score 12-19	Unacceptable level of risk which requires controls to be put in place to reduce exposure and monthly monitoring
Medium	Risk Score 6-11	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

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



For	Audit & Assurance Committee
Date of Meeting	06/09/2022
Location:	Online
Item on Agenda	7.1

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 May 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 since it was last reviewed are as follows:</p> <ul style="list-style-type: none"> • Committee Effectiveness Review has been scored through as this is now to be presented to the Board. • Audit Recommendations now added 	
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		

Cuspair 7.1 PT1

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	Cùisean Tòiseachaidh / Fàilte	✓	✓	✓	✓
	Nochdadh Com-pàirt	✓	✓	✓	✓
	Geàrr-chunntas	✓	✓	✓	✓
	Clàr-gnìomhan	✓	✓	✓	✓
	Rianachd Mhì-chinntean	✓	✓	✓	✓
	Inbhe Molaidhean Sgrùdadh	✓	✓	✓	✓
	Plana-obrach	✓	✓	✓	✓
Aithisgean In-sgrùdaidh	Aithisg Bhliadhnail In-sgrùdadh	✓			
	Buidhnean Taobh a-muigh - Stiùireadh Coileanaidh	✓			
	Planaichean Gàidhlig Buidhnean Poblach	✓			
	Leanmhainn	✓			
	Tèireantachd Dhidsiteach			✓	
	Aithrisean Buidseat agus Ionmhas			✓	
	Tabhartasan do Bhuidhnean Gàidhlig			✓	
	Rianachd Mhì-chinntean				✓
	Lèirmheas air an Siostam Ionmhas ùr				✓
	Riaghladh				✓
Puingean Cunbhalach Bliadhnail	Plana Sgrùdadh Bliadhnail In-sgrùdaidh	✓			
	Plana Sgrùdadh Bliadhnail Taobh a-muigh				✓
	Aithisg Sgrùdadh Bliadhnail Taobh a-muigh		✓		
	Dreachdan den Aithisg Bhliadhnail is na Cunntasan		✓		
	Aithisg Bliadhnail na CSRC don Bhòrd-stiùiridh	✓			
	Ath-sgrùdadh Bliadhnail air na Bun-Riaghailtean	✓			
	Sgrùdadh Bliadhnail air Èifeachdas na Comatiahd Sgrùdaidh is trèanadh		✗		
	Aithisg Dion Dàta	✓			
	Aithris Luach as Fheàrr	✓			
	Sgrùdadh Luach as Fheàrr	✓			✓
	Aithisg air Tèarainteachd Dhidsiteach				✓
	Ro-innleachd Rianachd Mhì-chinntean	✓			
Puingean eile					