

BÒRD NA GÀIDHLIG

Coinneamh Comataidh Sgrùdaidh is Dearbhachd

Air loidhne – 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

SEISEAN FOGAILTE

OPEN SESSION

3.0 Fàilte is Leisgeulan

Welcome & Apologies

Buill Bùird an Làthair:

Stewart MacLeòid (Cathraiche) [StML]

Seonaidh Charity [SC]

Jennifer Gilmour [JG]

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.

Aithisg Stiùireadh Coileanaidh MFOan

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

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.

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 sgoinneil a rinn na h-oifigearan.

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.

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

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

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

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

Co-dhùnadh:

Dh'aontaich Buill ris an aithisg.

Decision:

Members approved the report.

Planaichean Gàidhlig Buidhnean Poblach**Gaelic Language Plans and GLAIF**

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 maoineachadh gu leòr ann airson a h-uile tagradh, agus mura h-eil seo, an deach coimhead air a' phròiseas airson taghadh cò gheibh maoineachadh. 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-dhùnaidhean seo a dhèanamh. Thug an Ceannard beagan fiosrachaidh seachad mu na h-irean maoineachaidh a tha ri fhaighinn airson GLAIF. Dh'fhaighnich Buill am bu chòir don sgrùdadh seo a bhith air coimhead ris a' phròiseas airson co-dhùnaidhean 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 bheilear 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 choir seo a chur ri plana-obrach na Comataidh. 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 riarachta 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 mhinicinn is riaghlaidh èifeachdach aig Bòrd na Gàidhlig agus coileanadh amasan a riaghladh.

Chaidh aon mholadh aig ìre ìosal a thogail ann an ron

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. 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

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 fhaighinn 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' Ceannard 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.

Co-dhùnadh:

Dh'aontaich Buill ris a' phlana.

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 this is a strong process.

Decision:

Members approved the plan.

5.0 RIANACHD MHÌ-CHÌNNTEAN

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 còmhradh 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

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 chlàir 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.

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.

Dh'fhàg JG a' choinneamh aig 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 hadhbharan air cùil àrdachadh ìre mhì-chinnt.

Thill JG dhan choinneimh aig 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. Dh'innis NP do Bhuill gu bheil i toilichte molaidhean fhaighinn bhupa air mar a tha an clàr air a thaisbeanadh.

Gnìomh:

JG ri lèirmheas a' dèanamh air notaichean bhon trèanadh 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.

Strategic Risk Register

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.

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.

JG left the meeting at 11.38

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.

JG returned to the meeting at 11.59

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.

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****GOVERNANCE****Best Value Review and Statement**

Thug NP iomradh air an Sgrùdadh agus Aithris Luach as Fheàrr. Nuair a thèid an Aithisg Bhliadhnail 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 aithisg 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 **Aithisg Bhliadhnail na Comataidh Sgrùdadh is Dearbhachd**
Thug an Cathraiche iomradh air an Aithisg Bhliadhnail. 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 Aithisg Bhliadhnail.

Co-dhùnadh:

Dh'aontaich Buill ris an aithisg.

- 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**

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.

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

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.

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

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.

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.

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.

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.

Co-dhùnadh:

Dh'aontaich Buill ris a' Phlana Obrach.

Decision:

Members approved the Workplan.

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

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

Closed meeting with internal/external auditors if required.

Lèirmheas den choinneimh às dèidh làimh

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