BÒRD NA GÀIDHLIG

Gàidhlig	English
Coinneamh Comataidh Sgrùdaidh is Dearbhachd	**Meeting of the Audit and Assurance Committee**
Air loidhne – MS Teams	**Online – MS Teams**
Dimàirt 06/09/2022 09.30 – 11.30	**Tuesday 06/09/2022 09.30 – 11.30**
GEÀRR-CHUNNTAS	**MINUTE**
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 NicIllinnein, Ceannard/Oifigear Cunntachail [SNI] Nicola Pearson, Ceann an Ionmhais agus Cùisean Corporra [NP] Karlyn Watt, Deloitte LLP [KW] Kirsty Hair, Deloitte LLP [KH] – *Cuspair 1 agus 2* 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] Karlyn Watt, Deloitte LLP [KW] Kirsty Hair, Deloitte LLP [KH] – *Points 1 and 2* Orla MacDonald, Recording the Minute [OMD]
Leisgeulan: Scott McCready, Wylie Bisset [SMC]	**Apologies:** Scott McCready, Wylie Bisset [SMC]
SEISEAN DÙINTE	**CLOSED SESSION**
SEISEAN FOGAILTE	**OPEN SESSION**
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]
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4.0	**Fàilte is Leisgeulan** Chuir an Cathraiche fàilte air a h-uile duine don choinneimh.	**Welcome & Apologies** The Chair welcomed everyone to the meeting.
	A' Nochdadh Chom-pàirtean JG – Riaghaltas na h-Alba	**Declaration of Interests** JG – Scottish Government
5.0	**MOLAIDHEAN SGRÙDAIDH**	**AUDIT RECOMMENDATIONS**
5.1	**Inbhe Molaidhean Sgrùdadh** Thug an Ceannard agus NP iomradh air a' phàipear. Mar a chaidh iarraidh aig a' choinneimh mu dheireadh, chaidh ceithir puingean a ghluasad bhon phlana leasachaidh leantainneach gu clàr molaidhean sgrùdaidh. Bha a' chiad dà mholadh air tòiseachadh ach air dheireadh agus dh'innis NP do bhuill gum bu chòir dhaibh a bhith deiseil ro dheireadh na Sultaine.	**Status of Audit Recommendations** The Ceannard and NP gave an overview of the paper. As requested at the last meeting, four items were transferred from the continuous improvement plan to the audit recommendations register. The first two recommendations were underway but behind schedule and NP informed members that they should be complete by the end of

		September.
	Dh'fhaighnich Buill mun cheann-là air an deach molaidhean ùrachadh agus chaidh a shoilleireachadh gur e an ceann-là seo an ceann-là nuair a chaidh iad don Sgioba-stiùiridh.	Members asked about the date of update assigned to recommendations and it was clarified that this date refers to when they were presented to the Leadership Team.
	Gnìomh: Dh'iarr Buill gun tèid an ceann-là air an deach am moladh a dhèanamh airson a' chiad turais a chur a-steach.	Action: Members requested that the date that the original recommendation was made is included.
	Co-dhùnadh: Dh'aontaich Buill ris a' phàipear Inbhe Molaidhean Sgrùdaidh.	Decision: Members approved the Status of Audit Recommendations paper.
6.0	**RIANACHD MHI-CHINNTEAN**	**RISK MANAGEMENT**
6.1	**Rianachd Mhì-chinntean** Thug NP iomradh air a' Chlàr Mhì-chinntean Ro-innleachdail. Sheall an clàr na h-atharraichean a chaidh a mholadh bhon choinneimh mu dheireadh den chomataidh agus thug NP seachad fiosrachadh mun deidhinn. Thugadh fa-near, aon uair 's gu bheil na h-atharrachaidhean sin air an cur an sàs, gun toir seo dhuinn clàr soilleir agus cuimsichte de na cunnartan ro-innleachdail a tha mu choinneamh BnG.	**Risk Management** NP gave an overview of the Strategic Risk Register. The Register showed all proposed amendments made since the last committee meeting and NP provided information on these. It was noted that once these changes are applied, this will give a clear and focussed register of the strategic risks BnG is facing,
	Mhìnich NP do bhuill carson a tha cuid de dh'ìrean chunnart air atharrachadh. Bha beagan deasbaid ann mu mar a bu chòir ìrean cunnairt a thaisbeanadh.	NP clarified to members why some risk ratings may have changed. There was some discussion around how risk ratings should be presented.
	Dhearbh KW gu bheil an clàr seo coltach ris an fheadhainn a chleachdar ann am buidhnean eile.	KW confirmed that this Register is a similar style to those used in other organisations.
	Gnìomh: Chaidh iarraidh gun tèid barrachd fios a chur ri cuid de na tuairisgeulan agus barrachd eadar-dhealachadh a bhith ann eadar an tuairisgeul agus a' bhuaidh aig puingean 3.1 agus 4.3.	Action: It was requested that more detail be added to some descriptions and more of a distinction made between the description and consequence at 3.1 and 4.3.
	Chaidh a mholadh cuideachd gum biodh e na b' fheumaile an ìre cunnairt neo-fhusglach làithreach a chleachdadh seach na h-ìrean clàr-chunnart tùsail/maothaichte.	It was also suggested that using the current unmitigated risk rating would be more useful than the initial/ mitigated risk register ratings.
	Co-dhùnadh: Dh'aontaich Buill ris a' Chlàr Mhì-chinntean Ro-innleachdail leis na h-athrraichean a chaidh a thogail.	Decision: Members approved the Risk Management Register subject to any changes raised.
7.0	**RIAGLADH**	**GOVERNANCE**
7.1	**Plana Obrach na Comataidh Sgrùdaidh is Dearbhachd 22/23** Thug NP geàrr-chunntas air na h-atharrachaidhean a chaidh a dhèanamh bhon choinneimh mu dheireadh.	**Audit & Assurance Committee Workplan 22/23** NP gave an overview of changes made since the last meeting.

	Co-dhùnadh: Dh'aontaich Buill ris a' Phlana Obrach.	Decision: Members approved the Workplan.
8.0	**GISBE**	**AOCB**
	Ceann-là na h-ath choinneimh: 15/11/2022 09.30 - 12.30	Date for the next meeting: 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.**
	Lèirmheas den choinneimh às dèidh làimh	*Post-meeting Review of meeting*

Ceann-là na coinneimh	06/09/2022
Dearbhte le Sgioba-stiùiridh	20/09/2022
Air adhart gu Cathraiche na Comataidh airson dearbhadh/atharrachadh	20/09/2022
Dearbhte le Cathraiche na Comataidh	22/09/2022
Air falbh airson dearbhadh/eadar theangachadh	20/09/2022
Dearbhte le Buill an CPG	04/10/2022
Dearbhadh air atharraichean a bharrachd le ET	25/09/2022
Dearbhadh air co-ionannachd eadar a' Ghàidhlig is a' Bheurla san dreach dheireannach	25/09/2022