



**NA BUN-RIAGHAILTEAN
A' CHOMATAIDH SGRÙDAIDH IS DEARBHACHD**

**TERMS OF REFERENCE
AUDIT & ASSURANCE COMMITTEE**

Air aontachadh le/Approved by: **Am Bòrd Stiùiridh – The Board**

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A' Ghàidhlig is Beurla Co-ionnan: **OND**

A' CHOMATAIDH SGRÙDAIDH IS DEARBHACHD

NA BUN-RIAGHAILTEAN

Tha am Bòrd Stiùiridh air Comataidh Sgrùdaidh is Dearbhachd a stèidheachadh mar Chomataidh den Bhòrd Stiùiridh gus taic a chumail ris na dleastanasan aige a thaobh chùisean co-cheangailte ri rianachd chunnartan, smachd agus riaghladh agus dearbhadh co-cheangailte ri sin tro phròiseas le sgrùdadh, ath-bhreithneachadh agus ceasnachadh cuideachail.

Ballrachd

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

Ag aithris

- Bidh a' chomataidh ag aithris gu foirmeil ann an sgrìobhadh dhan Bhòrd agus dhan Oifigear Chunntachail às dèidh gach coinneimh. Mar as trice bidh lethbhreac de gheàrr-chunntas na coinneimh mar bhunait na h-aithris.
- Bheir a' chomataidh Aithisg Bhliadhnail dhan Bhòrd agus dhan Oifigear Chunntachail, ann an ùine gu leòr gus crìoch a chur air na cunntasan agus air an aithris air riaghladh, le geàrr-chunntas air na co-dhùnaidhean aice bhon obair a rinn i tron bhliadhna.

Dleastanasan

Bheir a' chomataidh comhairle dhan Bhòrd agus dhan Oifigear Chunntachail air:

- na pròiseasan airson rianachd chunnartan, smachd agus riaghladh agus air an aithris air riaghladh;
- na poileasaidhean cunntasachd, na cunntasan, agus aithisg bhliadhnail na buidhne, a' gabhail a-steach a' phròiseas airson lèirmheas a dhèanamh air na cunntasan

AUDIT AND ASSURANCE COMMITTEE

TERMS OF REFERENCE

The Board has established an Audit and Assurance Committee as a Committee of the Board to support it in their responsibilities for issues of risk management, control and governance and associated assurance through a process of scrutiny, review and constructive challenge.

Membership

- The members of the committee are Board Members: Stewart MacLeod, Jennifer Gilmour and Seonaidh Charity
- The committee will be Chaired by Stewart MacLeod
- Members of the committee will be appointed for a term of 2-years, which can be renewed on a rolling basis.
- The committee will be provided with a secretariat function by the Head of Finance and Corporate Affairs.
- If a member is absent, without reasonable justification, from meetings of the committee for a period of longer than 4 months or for 3 consecutive meetings and has not been given leave by the chair to do so, the committee will advise the Board

Reporting

- The committee will formally report in writing to the Board and Accountable Officer after each meeting. A copy of minutes of the meeting will usually form the basis of the report.
- The committee will provide the Board and Accountable Officer with an Annual Report, timed to support finalisation of the accounts and the governance statement, summarising its conclusions from the work it has done during the year.

Responsibilities

The committee will advise the Board and Accountable Officer on:

- the strategic processes for risk management, control and governance and the governance statement;
- the accounting policies, the accounts, and the annual report of the organisation, including

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

- na gnìomhan a tha fa-near dhan luchd in-sgrùdaidh agus dhan luchd-sgrùdaidh bhon taobh a-muigh agus toraidhean na h-obrach aca;
- iomchaidheachd freagairt an luchd-stiùiridh do chùisean a chaidh a chomharrachadh le obair sgrùdaidh, a' gabhail a-steach litir/aithisg riaghlaidh an luchd-sgrùdaidh bhon taobh a-muigh;
- èifeachdachd na h-àrainneachd smachd taobh a-staigh na buidhne;
- barantasan a thaobh riatanasan riaghladh corporra na buidhne;
- molaidhean airson seirbheisean in-sgrùdaidh a chur a-mach gu tairgse
- poileasaidhean an aghaidh foill, poileasaidhean an aghaidh brìbearachd, poileasaidh airson draghan fhoillseachadh, agus ullachaidhean airson sgrùdaidhean sònraichte.

Nì a' Chomataidh ath-bhreithneachadh agus nì e ceasnachadh air na rudan a leanas far a bheil sin a dhìth:

- cunbhalachd nam poileasaidhean cunntasachd tron bhuidhinn air fad agus atharrachadh sam bith anns na poileasaidhean cunntasachd seo;
- na dòighean a thèid a chleachdadh airson cunntas a thoirt air gnòthaichean cudromach no neo-àbhaisteach far am faodadh diofar dhòighean-obrach a bhith ann;
- co-dhiù a tha a' bhuidheann air ìrean cunntasachd iomchaidh a leantainn agus air tuairmsean agus breithneachaidhean iomchaidh a dhèanamh, agus iad a' toirt fa-near do bheachdan an luchd in-sgrùdaidh agus an luchd-sgrùdaidh bhon taobh a-muigh.

Nì a' Chomataidh Sgrùdaidh is Dearbhachd ath-sgrùdadh gach bliadhna air an èifeachdas fhèin agus bheir iad cunntas air toraidhean an ath-sgrùdaidh sin dhan Bhòrd agus dhan Oifigear Chunntachail. Beachdaichidh Cathraiche na Comataidh air ath-sgrùdadh sam bith air Ballrachd le Cathraiche a' Bhùird.

Còraichean

Faodaidh a' chomataidh:

- buill a bharrachd a cho-thaghadh gus sgilean, fios agus eòlas sònraichte a thoirt dhan bhuidhinn;
- comhairle shònraichte fhaighinn air stèidh ad-hoc agus sin air a phàigheadh leis a' bhuidhinn, le ùmhlachd do chhead buidseit bhon Bhòrd no bhon Oifigear Chunntachail.

the process for review of the accounts prior to submission for audit, levels of error identified, and management's letter of representation to the external auditors;

- the planned activity and results of both internal and external audit;
- the adequacy of management response to issues identified by audit activity, including external audit's management letter/report;
- the effectiveness of the internal control environment;
- assurances relating to the corporate governance requirements for the organisation;
- proposals for tendering for internal audit services
- anti-fraud policies, anti-bribery policies, whistleblowing policy, and arrangements for special investigations.

The Committee shall review and challenge where necessary:

- the consistency of, and any changes to, accounting policies across the organisation;
- the methods used to account for significant or unusual transactions where different approaches are possible;
- whether the organisation has followed appropriate accounting standards and made appropriate estimates and judgements, taking into account the views of the internal and external auditors.

The Audit and Assurance Committee will also annually review its own effectiveness and report the results of that review to the Board and Accountable Officer. The Chair of the Committee will consider any review of Membership with the Chair of the Board.

Rights

The committee may:

- co-opt additional members to provide specialist skills, knowledge and experience;
- procure specialist ad-hoc advice at the expense of the organisation, subject to budgetary approval by the Board or Accountable Officer.

Ruigsinneachd

Bidh cothrom aig an Neach In-sgrùdaidh agus aig riochdaire bhon luchd-sgrùdaidh bhon taobh a-muigh bruidhinn ri Cathraiche na Comataidh gu saor agus gu diomhair

Coinneamhan

Is iad seo na dòighean-obrach airson choinneamhan:

- coinnichidh a' chomataidh co-dhiù ceithir tursan sa bhliadhna, gu h-àbhaisteach gach trì mìosan. Bidh seo a' tachairt gu àbhaisteach ro choinneamh a' bhùird-stiùiridh, le ùine gu leòr son pàipearan a dhol air adhart do choinneamh a' bhùird-stiùiridh a' leantainn air choinneamh a' chomataidh. Faodaidh Cathraiche na Comataidh coinneamhan a bharrachd a chur air dòigh nuair a bhios seo iomchaidh na b(h)eachd.
- feumaidh dithis bhall den chomataidh aig a' char as lugha a bhith an làthair aig choinneamh airson cuòram.
- mar as trice, bidh an t-Oifigear Cunntachail, Ceann an Ionmhais is Chùisean Corporra, an Neach In-sgrùdaidh, agus riochdaire bhon Luchd-sgrùdaidh bhon Taobh A-muigh an làthair aig choinneamhan comataidh.
- faodaidh a' chomataidh iarraidh air oifigear sam bith eile aig a' bhuidhinn a bhith an làthair gus cuideachadh leis na còmhraidhean aca air cùis shònraichte sam bith;
- faodaidh a' chomataidh iarraidh air duine sam bith no a h-uile duine a bhios mar as trice a' frithealadh choinneamhan na comataidh, ach nach eil nam buill, a' choinneamh fhàgail gus an gabh cùisean sònraichte a dheasbad ann an dòigh fhosgailte is fhosgarra;
- dh'fhaodte gun iarr am Bòrd no an t-Oifigear Cunntachail air a' chomataidh choinneamhan a bharrachd a chur air dòigh gus beachdachadh air cuspairean sònraichte air a bheil iad ag iarraidh beachdan na comataidh.

Riathanasan fiosrachaidh

Airson gach choinneamh, thèid na leanas a thoirt dhan chomataidh:

- aithisg le geàrr-chunntas air atharrachadh susbainteach sam bith ann an Clàr-chunnartan na buidhne;
- aithisg adhartais bhon Neach In-sgrùdaidh a' toirt geàrr-chunntas air:
 - obair a rinneadh (agus coimeas ris an obair a bha air a planadh);
 - prìomh cheistean ag èirigh às an obair In-sgrùdaidh;
 - freagairt an luchd-stiùiridh do mholadh sgrùdaidh sam bith;
 - atharrachaidhean susbainteach air a' phlana sgrùdaidh;

Access

The Internal Auditor and the representative of External Audit will have free and confidential access to the Chair of the Committee.

Meetings

The procedures for meetings are:

- the committee will meet at least four times a year, broadly every three months. This will normally precede board meetings with sufficient time intervals for papers from the committee to be presented to the following board meeting. The Chair of the Committee may convene additional meetings, as he/she deems necessary;
- a minimum of two members of the committee will be present for the meeting to be deemed quorate;
- committee meetings will normally be attended by the Accountable Officer, the Head of Finance and Corporate Affairs, the Internal Auditor, and a representative of External Audit
- the committee may ask any other officials of the organisation to attend to assist it with its discussions on any particular matter;
- the committee may ask any or all of those who normally attend but who are not members to withdraw to facilitate open and frank discussion of particular matters;
- the Board or Accountable Officer may ask the committee to convene further meetings to discuss particular issues on which they want the committee's advice.

Information requirements

For each meeting the committee will be provided with:

- a report summarising any significant changes to the organisation's Risk Register;
- a progress report from the Internal Auditor summarising:
 - work performed (and a comparison with work planned);
 - key issues emerging from Internal Audit work;
 - management response to audit recommendations;

- ceist sam bith a thaobh stòrasan a tha a' toirt buaidh air lìbhrigeadh amasan in-sgrùdaidh;
- aithisg adhartais bhon riochdaire bhon Luchd-sgrùdaidh bhon Taobh A-muigh a tha a' toirt geàrr-chunntas air obair a rinneadh agus air na co-dhùnaidhean a tha a' tighinn am bàrr.

Nuair a bhios e iomchaidh, thèid na rudan a leanas a thoirt dhan comataidh cuideachd:

- aithisgean le fios as ùr air obair na buidhne bhon Oifigear Chunntachail;
- am Plana In-sgrùdaidh bliadhnaile a tha a' mìneachadh nam Bun-riaghailtean agus na Ro-innleachd
- Beachd agus Aithisg Bhliadhnaile an Neach In-sgrùdaidh;
- aithisgean dearbhachd càileachd air obair In-sgrùdaidh;
- dreachd de chunntasan na buidhne;
- an dreachd den aithris air riaghladh;
- aithisg air atharrachadh sam bith air poileasaidhean cunntasachd;
- An litir/aithisg stiùiridh aig an Luchd-sgrùdaidh bhon Taobh A-muigh;
- aithisg air moladh sam bith gus seirbheisean sgrùdaidh a chur a-mach gu tairgse;
- aithisg air co-obrachadh eadar an Neach In-sgrùdaidh is an Luchd-sgrùdaidh bhon Taobh A-muigh;
- aithisg air na pròiseasan an aghaidh foill agus brìbearachd agus air mar a thathar a' coileanadh nam pròiseasan sin;
- Sgrùdadh agus Aithris Luach as Fheàrr
- aithisgean bho thùsan eile taobh a-staigh nan "tri loidhnichean dearbhachd" anns an Fhrèam Dearbhachd aig Bòrd na Gàidhlig.

- significant changes to the audit plan;
- any resourcing issues affecting the delivery of Internal Audit objectives;
- a progress report from the External Audit representative summarising work done and emerging findings.

As and when appropriate, the committee will also be provided with:

- business update reports from the Accountable Officer;
- the annual Internal Audit Plan detailing Terms of Reference and Strategy
- the Internal Auditor's Annual Opinion and Report;
- quality assurance reports on the Internal Audit function;
- the draft accounts of the organisation;
- the draft governance statement;
- a report on any changes to accounting policies;
- External Audit's management letter/report;
- a report on any proposals to tender for audit functions;
- a report on co-operation between Internal and External Audit;
- a report on the anti-fraud and anti-bribery arrangements and performance;
- a Best Value Statement and review;
- reports from other sources within the "three lines of assurance" in Bòrd na Gàidhlig's Assurance Framework