

BÒRD NA GÀIDHLIG**Coinneamh Comataidh Sgrùdaidh is Dearbhachd****Air loidhne – MS Teams****Dimàirt 15/11/2022 09.30 – 11.30****CLÀR-GNOTHAICH****Meeting of the Audit and Assurance Committee****Online – MS Teams****Tuesday 15/11/2022 09.30-11.30****AGENDA**

SEISEAN FOGAILTE		OPEN SESSION	09.30
1.0 CÙISEAN TÒISEACHAIDH		OPENING ITEMS	09.30-09.35
1.1 Fàilte is Leisgeulan		Welcome & Apologies	
1.2 A' Nochdadh Chom-pàirtean		Declaration of Interests	
<i>Bu chòir do Bhuill com-pàirt ionmhasail no neo-ionmhasail a th' aca ann an cùis sam bith air am bithear a' beachdachadh a chlàradh, le bhith a' comharrachadh na puinge buntainniche agus an t-seòrsa com-pàirt a th' aca.</i>		<i>Members should declare any financial and non-financial interest they have in the items of business for consideration, identifying the relevant agenda item, and the nature of their interest.</i>	
2.0 AITHISGEAN IN-SGRÙDAIDH		INTERNAL AUDIT REPORTS	09.35-09.50
2.1 Ri Aontachadh		For Decision	d. 3
In-sgrùdadh: Aithisgean Ràitheil		Internal Audit: Quarterly Reports	
PT1 Tabhartasan do Bhuidhnean Gàidhlig		PT1 Grants to Gaelic Organisations	
PT2 Aithrisean Buidseat agus Ionmhas		PT2 Budgetary and Financial Reporting	
Scott McCready, Wylie Bisset		Scott McCready, Wylie Bisset	
Kevin McDermott, Wylie Bisset		Kevin McDermott, Wylie Bisset	
3.0 MOLAI DHEAN SGRÙDAIDH		AUDIT RECOMMENDATIONS	09.50-10.00
3.1 Ri Aontachadh		For Decision	d. 40
Inbhe Molaidhean Sgrùdadh		Status of Audit Recommendations	
PT1 Clàr Molaidhean Sgrùdadh		PT1 Audit Recommendations Register	
Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra		Nicola Pearson, Head of Finance & Corporate Affairs	
4.0 RIANACHD MHÌ-CHINNTEAN		RISK MANAGEMENT	10.00-10.10
4.1 Ri Aontachadh		For Decision	d. 43
Rianachd Mhì-chinntean		Risk Management	
PT1 Clàr Mhì-chinntean Ro-innleachdail		PT1 Strategic Risk Register	
Nicola Pearson, Ceann an Ionmhais is Chùisean Corporra		Nicola Pearson, Head of Finance & Corporate Affairs	
5.0 RIAGHLADH		GOVERNANCE	10.10-10.15
5.1 Ri Aontachadh		For Decision	d. 47
Plana Obrach na Comataidh Sgrùdaidh is Dearbhachd 22/23		Audit & Assurance Committee Workplan 22/23	
PT1 Plana Obrach 22/23		PT1 Workplan 22/23	
Nicola Pearson, Ceann an Ionmhais is Chùisean Corporra		Nicola Pearson, Head of Finance & Corporate Affairs	
6.0 GISBE		AOCB	10.15-10.25
SEISEAN DÙINTE		CLOSED SESSION	10.40-11.30

Ceann-latha na h-ath choinneimh:

07/02/2023 09.30-12.30

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

Lèirmheas den choinneimh às dèidh làimh

Date for the next meeting:

07/02/2023 09.30-12.30

Closed meeting with internal/external auditors if required.

Post-meeting Review of meeting

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 còmhraidh 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' Chomataidh 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 theid 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 Committee 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	15/11/2022
Location:	Online
Item on Agenda	2.1

Title		Internal Audit Reports											
Request		For Decision											
Spokesperson		Scott McCready, Internal Audit Manager Wylie & Bisset LLP											
Governance route for the report		Date	Type of Treatment										
Leadership Team		03.11.2022	For approval										
Appendices		PT1 – Grants to Gaelic Organisations PT2 – Budgetary and Financial Reporting											
1.0	Adhbhar/Reason												
1.1	<p>The paper presents the internal audit reports produced by Wylie & Bisset following the work undertaken in September and October 2022.</p> <p>The paper is in English due to the appendices being in English. They have been prepared by the Internal Auditors.</p> <p>The draft reports were reviewed by SMT and the response to recommendations agreed.</p>												
2.0	Cùl-fhiosrachadh/Background												
2.1	This is the first set of reports relating to the Internal Audit schedule for 2022-23 to come to the Audit and Assurance Committee.												
3.0	Prìomh Aithris/Fiosrachadh / Main points												
3.1	<p>For each area of review, the Internal Auditors assign a level of assurance in accordance with the following classification:</p> <table><tr><th>Assurance</th><th>Classification</th></tr><tr><td>Strong</td><td>Controls satisfactory, no major weaknesses found, no or only minor recommendations identified.</td></tr><tr><td>Substantial</td><td>Controls largely satisfactory although some weaknesses identified, recommendations for improvement made.</td></tr><tr><td>Weak</td><td>Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately.</td></tr><tr><td>No</td><td>No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately.</td></tr></table> <p>Where recommendations are made, a grading of High, Medium or Low priority is assigned, depending on the degree of risk assessed as outlined below:</p>			Assurance	Classification	Strong	Controls satisfactory, no major weaknesses found, no or only minor recommendations identified.	Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made.	Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately.	No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately.
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	<table><tr><th>Grading</th><th>Classification</th></tr><tr><td>High</td><td>Major weakness that we consider needs to be brought to the attention of the Audit & Assurance Committee and addressed by senior management of the Organisation as a matter of urgency.</td></tr><tr><td>Medium</td><td>Significant issue or weakness which should be addressed by the Organisation as soon as possible.</td></tr><tr><td>Low</td><td>Minor issue or weakness reported where management may wish to consider our recommendation.</td></tr></table>	Grading	Classification	High	Major weakness that we consider needs to be brought to the attention of the Audit & Assurance Committee and addressed by senior management of the Organisation as a matter of urgency.	Medium	Significant issue or weakness which should be addressed by the Organisation as soon as possible.	Low	Minor issue or weakness reported where management may wish to consider our recommendation.							
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Low	Minor issue or weakness reported where management may wish to consider our recommendation.															
	<p>Below is a summary of recommendations made and areas of good practice noted by Wylie & Bisset in this first reporting cycle of 2022/23.</p> <table><tr><th>Report</th><th>Rating</th><th>Recommendations</th><th>Grading</th><th>Areas of good practice</th></tr><tr><td>Grants to Gaelic Organisations</td><td>Strong</td><td>None</td><td>n/a</td><td>4</td></tr><tr><td>Budgetary and Financial Reporting</td><td>Strong</td><td>None</td><td>n/a</td><td>8</td></tr></table>	Report	Rating	Recommendations	Grading	Areas of good practice	Grants to Gaelic Organisations	Strong	None	n/a	4	Budgetary and Financial Reporting	Strong	None	n/a	8
Report	Rating	Recommendations	Grading	Areas of good practice												
Grants to Gaelic Organisations	Strong	None	n/a	4												
Budgetary and Financial Reporting	Strong	None	n/a	8												
4.0	Moladh /Recommendation															
4.1	The Committee is requested to: - Approve the reports presented.															
5.0	Prìomh Bhuaidhean Ro-innleachdach															
5.1	Buaidhean air Ionmhas/Impact on Finance															
	Internal audit fees are included in the budget.															
5.2	Buaidhean air Luchd-obrach/Impact on Staff															
	n/a															
5.3	Buaidhean air Trèanadh/ Impact on Training															
	n/a															
5.4	Ceanglaichean ri Amasan Ro-innleachadh agus Corporra/Links to Strategic and Corporate Aims															
	Corporate Plan Aim: 4. That Bòrd na Gàidhlig will continue to improve 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 that BnG continues to demonstrate improvement and internal audit reports 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

Bòrd na Gàidhlig

Internal Audit 2022-23

Grants to Gaelic Organisations
October 2022

Overall Conclusion

Strong

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The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

This report has been prepared solely for Bòrd na Gàidhlig's individual use and should not be quoted in whole or in part without prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any third party.

We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Every sound system of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.

Overview

Purpose of review

The purpose of this assignment was to review the processes and procedures in place for the approval of grants and the release of instalments.

We undertook sample testing of the grants released to ensure that the Organisation's procedures are being adhered to.

This review forms part of our 2022/23 Internal Audit Annual Plan.

Scope of review

Our objectives for this review were to ensure:

- The Organisation has robust processes and procedures in place for the approval of grants and the release of instalments.
- The Organisation are adhering to the processes and procedures relating to the approval of grants and the release of instalments.
- The Organisation are providing sufficient information to Senior Management and the Board regarding grants being made.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There is no limitation of scope.

Background Information

Income for distribution to Gaelic Speaking Organisations

Bòrd na Gàidhlig receives a Grant-in-Aid award from the Scottish Government for each financial year so that it can meet its aims and obligations. The Funding Scheme page of the Organisation's website states:

It is through funding the main Gaelic organisations and other agreed contractors that the Bòrd carries out the majority of the work for which it is responsible. However, sometimes the Bòrd will award contracts to relevant individuals and organisations in order to accomplish a specific strategic goal, and the Bòrd also funds initiatives in partnership with other organisations. Bòrd na Gàidhlig distributes funding to public bodies who are drafting and implementing Gaelic language plans.

Funding Schemes

Bòrd na Gàidhlig runs funding schemes at different times through the year in addition to ad hoc project proposals at any time during the year. From discussion with the Organisation's staff, the Organisation typically has 6 to 8 grant schemes running throughout the Financial Year.

During 2022/23, the Organisation had the following funding schemes on offer:

- Gaelic Officers Scheme;
- Gaelic Immersion Courses for Education Practitioners Grants 2022/23;
- Gaelic Education Grants 2022/23;
- Gaelic Early Years Grants 2022/23;
- Taic Freumhan Coimhearsnachd 2022/23 Community Grants;
- Gaelic Language Act Implementation Fund (GLAIF) 2022/23; and
- Colmcille 2022/23.

Information on website

Bòrd na Gàidhlig's website includes a section on funding and within the Funding Schemes page there is sections relating to the 7 grants provided by the Organisation.

Within each individual grant section there is information and links to documentation required for each of the schemes.

Desk Top Instructions

Bòrd na Gàidhlig has Desktop Instructions for all funding schemes which set out the process and operation of each scheme. The quality of information provided in the Desktop Instructions is consistent and follows the same layout with each document defining the purpose of the procedure, definition of roles and the subsequent process to follow regarding inviting, receiving, evaluating, approving, and paying grants under each scheme. The Desktop Instructions are updated annually by the Funding and Projects Officer and appropriately reviewed and approved by the Director of Language Planning and Communication.

Processes and Procedures

The Senior Management Team review and consider each application and these are then progressed in line with the Scheme of Delegated Authority. All grants must be approved by the appropriate governance route prior to being awarded to the individual applicants. The reports presented to the Board show the date in which the application was considered and approved by both the Management Team and the Policy & Resources Committee. The reports detail key strategic implications, in particular outlining the following:

- Financial implications;
- Impacts on staff;
- Effects on training;
- Links to strategy and corporate objectives;
- Links to national performance framework;
- National outcome values;
- Effects on reputation;
- Health and safety effects;
- Legal implications;
- Equality impacts; and
- Environmental impacts.

Management Reporting

Quarterly reporting on the status of the grants is communicated to the Board through a series of spreadsheets for each grant scheme. The spreadsheets are used as a tracking mechanism and includes data throughout the full grant cycle from the very beginning when the grant was logged, to the current status of the grant. The spreadsheets are regularly updated by the Administration Team.

Sample Testing

We undertook sample testing of 17 grant applications to confirm that staff are adhering to the documented procedures for each of the grants tested.

In agreement with the Organisations Management, we tested the 17 Development Partners who are in Multi Year Funding Schemes:

Organisation	Amount Granted by BnG	Date of Approval
Stòrlann Nàiseanta na Gàidhlig	£295,000.00	01 July 2022
Ionad Chaluim Chille Ìle	£95,000.00	22 April 2022
Comunn na Gàidhlig (&Comann nam Pàrant)	£603,400.00	26 April 2022
An Comunn Gàidhealach	£125,000.00	15 April 2022
Fèisean nan Gàidheal	£182,000.00	12 April 2022
Comhairle nan Leabhraichean	£188,500.00	13 April 2022
Ainmean-Àite na h-Alba	£81,600.00	19 April 2022
Faclair na Gàidhlig	£80,000.00	22 April 2022
Tobar an Dualchais	£40,000.00	19 April 2022
MG ALBA - LearnGaelic.scot	£43,361.00	24 January 2022
Ceòlas Uibhist	£57,700.00	14 April 2022
Acair	£60,000.00	19 April 2022
Theatre Gu Leòr	£55,870.00	12 April 2022

Iomairtean - Comhairle nan Eilean Siar	£143,600.00	30 March 2022
Iomairtean - Comhairle Earra-Ghàidheal	£36,800.00	21 April 2022
Iomairtean - Comhairle Baile Dhùn Èideann	£15,600.00	16 March 2022
Iomairtean - Comhairle Baile Ghlaschu	£15,600.00	28 March 2022

Work Undertaken

Our work in this area included the following:

Objective 1: The Organisation has robust processes and procedures in place for the approval of grants and the release of instalments.

- Discussions with relevant management, finance staff and budget holders to establish the operational and financial control arrangements and their involvement in this process.
- Evaluating these arrangements to confirm their adequacy and evaluating whether they comply with current guidance and good practice.
- A review of Desktop Instructions to ensure that they provide clear guidance for staff members.
- A review of the Bòrd na Gàidhlig website.

Objective 2: The Organisation are adhering to the processes and procedures relating to the approval of grants and the release of instalments.

- Sample testing of the 17 Development Partners who are in Multi Year Funding Schemes with Bòrd na Gàidhlig .
- Verifying that the information recorded on the Finance System matched the payment made and the original grant documentation.
- Ensuring that grants paid received the correct level of authorisation.
- Confirming that Desktop Instructions were being adhered to.
- An assessment of supporting documentation which supports the grants process.

Objective 3: The Organisation are providing sufficient information to Senior Management and the Board regarding grants being made.

- An appraisal of the adequacy of information provided to Senior Management for decision making.
- A review of the grant monitoring arrangements in place.

Conclusion

Overall conclusion

Overall Conclusion: Strong

Following our review, we can conclude that Bòrd na Gàidhlig has strong controls in place over the processes and procedures for the approval of grants and the release of instalments.

There are several good practice points to note and these are listed in the Executive Summary.

From our sample testing of 17 grant applications, we can confirm that staff are adhering to the documented procedures for each of the grants tested.

Summary of recommendations

Grading of recommendations

	High	Medium	Low	Total
Grants to Gaelic Organisations	0	0	0	0

As can be seen from the above table there were no recommendations made.

Areas of good practice

The following is a list of areas where the Organisation is operating effectively and following good practice.

1.	The Organisation provides sufficient information to the Board and the Policy & Resources Committee. Once each grant application is assessed and agreed upon by a panel of the Organisation's Management Team, applications are presented to Senior Management for consideration and approval. The Organisation also presents various reports throughout the year on a quarterly and annual basis to keep Senior Management informed and updated on the progress of grant schemes.
2.	From our sample testing of 17 grant applications, we can confirm that staff are adhering to the documented procedures for each of the grants tested.
3.	Following our review, we can confirm that Bòrd na Gàidhlig has Desktop Instructions for all of its funding schemes. From our sample testing of the processes used, we found that the grant applications for Multi Year Funding Schemes were reviewed, processed and approved in line with the Desktop Instructions.

The following is a list of areas where the Organisation is operating effectively and following good practice.

4. The Bòrd na Gàidhlig website contains relevant and robust information on all of its Funding Schemes. Each Funding Scheme contains key information, including:
- Guidelines for applicants;
 - Scheme details; and
 - Funding guidance.
- From our review of the Bòrd na Gàidhlig website, we found that it had a section relating to Funding Schemes. Within the Funding Schemes page there is sections relating to the 7 grants provided by the Organisation.
- Within each individual grant section, there is information and links to documentation required for each of the Schemes. From our review of the website, we can confirm that relevant and useful information is available for the following schemes:
- Gaelic Officers Scheme;
 - Gaelic Immersion Courses for Education Practitioners Grants 2022/23;
 - Gaelic Education Grants 2022/23;
 - Gaelic Early Years Grants 2022/23;
 - Taic Freumhan Coimhearsnachd 2022/23 Community Grants;
 - Gaelic Language Act Implementation Fund (GLAIF) 2022/23; and
 - Colmcille 2022/23.

The table below details the actual dates for our fieldwork and the reporting on the audit area under review. The timescales set out below will enable us to present our final report at the next Audit and Assurance Committee meeting.

Audit stage	Date
Fieldwork start	20 September 2022
Closing meeting	30 September 2022
Draft report issued	7 October 2022
Receipt of management responses	25 October 2022
Final report issued	28 October 2022
Audit and Assurance Committee	15 November 2022
Number of audit days	2

We detail below our staff who undertook the review together with the Organisation staff we spoke to during our review.

Wylie & Bisset LLP			
Partner	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
Manager	Scott McCready	Internal Audit Manager	scott.mccready@wyliebisset.com
Senior	Neil Clark	Assistant Manager	neil.clark@wyliebisset.com

Bòrd na Gàidhlig			
Key Contacts:	Nicola Pearson	Head of Finance & Corporate Affairs	nicola@gaidhlig.scot
	Steven Kellow	Funding & Projects Officer	stevenk@gaidhlig.scot
	Helen Walker	Finance Administrator	helen@gaidhlig.scot
Wylie & Bisset appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			

Bòrd na Gàidhlig

Internal Audit 2022-23

Budgetary & Financial Reporting
October 2022

Overall Conclusion

Strong

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Overview

Purpose of review

The purpose of this assignment was to review the Organisation's budgeting, monitoring and reporting. Our review sought to provide assurance to the Audit & Assurance Committee that there is an effective budget setting process in place and that action is taken when adverse variances arise. Our review also considered the financial reporting arrangements in place and whether the level of reporting is sufficient for decision making purposes.

This assignment forms part of our 2022/23 Internal Audit Annual Plan.

Scope of review

Our objectives for this review were to ensure:

- There is appropriate control of the budgetary process within the Organisation, with an appropriate member of management having ultimate responsibility for the process.
- The Organisation has a set of comprehensive Financial Regulations to ensure that financial matters are managed professionally.
- Deviations from budget are identified and investigated at an early stage.
- Budget Holders are adequately trained and receive information regarding their budgets in a timely manner.
- The budget setting process is effectively linked to the operational planning process.
- The Board/Senior Management receive sufficient reporting of performance against budget and against plans throughout the year to enable informed decision making.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There was no limitation of scope.

Background Information

Budgeting at Bòrd na Gàidhlig

Bòrd na Gàidhlig has established and developed Budget Monitoring Procedures, via Desktop Instructions, which provide guidance on the processes to be followed for the development and management of Bòrd na Gàidhlig budgets. These Procedures are aimed primarily at Senior Managers and any other Budget Holders. Budget Holders include the Ceannard, the Head of Finance and Corporate Affairs, the Operations Manager, and the Education Manager.

Income for distribution to Gaelic Speaking Organisations

Bòrd na Gàidhlig receives a Grant-in-Aid award from the Scottish Government for each financial year so that it can meet its aims and obligations.

It is through funding the main Gaelic organisations and other agreed contractors that the Bòrd carries out the majority of the work, other than Gaelic language planning and education advisory roles, for which it is responsible. However, sometimes the Organisation will award contracts to relevant individuals and organisations in order to accomplish a specific strategic goal, and the Organisation also funds initiatives in partnership with other organisations. Bòrd na Gàidhlig distributes funding to public bodies who are drafting and implementing Gaelic language plans.

Annual Budget

The Organisation's budget is the formal statement which sets out the financial resources available to carry out its activities for the financial year.

The budget is approved by the Policy and Resources Committee, and then the Board, prior the start of the financial year and updated as required.

The budget is broken down into two parts:

- Development Costs; and
- Running Costs.

Running Costs, Development and Project Budgets

Strategic objectives are allocated to the Organisation's managers who have responsibility for activities that will deliver those objectives.

To fund the delivery of activities, the Budget Holders are responsible for ensuring that all expenditure which they incur is in support of their devolved objectives within the budget constraints set.

Reporting and Monitoring

Regular monthly financial performance reports are provided to the members of the Senior Management Team with a comparison of actual performance against budget.

As the year progresses the reports will show a comparison of actual performance against forecast. Reports also outline amounts for committed expenditure, this gives a more accurate projected out-turn forecast.

Finance staff will liaise and meet with Budget Holders at appropriate intervals to ensure the quality, accuracy and frequency of information is maintained.

Forecasts are the responsibility of Budget Holders and will be produced at set intervals throughout the year. Finance will liaise and meet with Managers to assist with the production of forecasts.

Virement Policy

During the financial year, Budget Holders may require flexibility within their devolved budget to achieve their objectives. This may arise either from internal sources or external factors affecting income or expenditure.

The process for transferring between budgets is to complete a budget virement form. This form, as well as recording the virement(s) requires acknowledgement that the virement policy is being adhered to and justification for the virement is attached where relevant. The virement form must be signed by the relevant Budget Holder, Finance Administrator and the Ceannard.

This may include new or unbudgeted income and associated expenditure, or it may be additional expenditure to that which was originally budgeted. Expenditure budgets can be transferred within the Budget Holder's area of responsibility, subject to the virement policy being adhered to, and provided sufficient funds remain available at the date of transfer.

The Finance Department

Day to day financial administration is controlled by the Head of Finance and Corporate Affairs, and the Finance Administrator who are responsible for:

- Preparing annual capital and revenue budgets and financial plans;
- Preparing accounts, management information, monitoring and control of expenditure against budgets and all financial operations; and
- Providing professional advice on all matters relating to financial policies and procedures.

Annual Forecast Preparation

Throughout the financial year the Head of Finance and Corporate Affairs is responsible for preparing and updating an Annual Forecast which is included within the monthly Management Accounts. The purpose of the Annual Forecast is to capture and reflect any known and agreed changes to the original Annual Budget, which have materialised since the Annual Budget was set and approved. Budget Holders are provided with sufficient training to enable them to manage their budget effectively.

Budgeting Process

For the 2022/23 (and previous years) budgeting process, budgets were constructed using the following methodology:

- The main sources of income are Grant-in-Aid award from the Scottish Government, and the Organisation use their Funding Award Letters to set an accurate forecast;
- Salary costs are budgeted for taking into account the head count of staff required and in place, and forecasting was undertaken using the staff data available and adjusted for pay awards that had yet to be applied; and

- Overhead costs are built up by Budget Holders then reviewed in detail by the Head of Finance and Corporate Affairs and the Policy and Resources Committee.

2022/23 Budget

The Policy and Resources Committee was presented with the annual budget for 2022/23 on 26 January 2022, which it approved. This was subsequently approved by the Board on 2 March 2022.

INCOME	2021/22	2022/23	DEVELOPMENT SPEND	2021/22	2022/23
	£'000s	£'000s		£'000s	£'000s
Grant in Aid	5,179	5,179	Gaelic Usage	2,533	2,472
Additional Grant in Aid	400	500	Gaelic Learning	1,035	1,070
Funding b/f	90		Gaelic Promotion	277	303
Total Grant in Aid	5,669	5,679		3,845	3,845
Other Income (Corra)	100	100			
Total Income	5,769	5,779	RUNNING COSTS	2021/22	2022/23
				£'000s	£'000s
			Staff Cost	1,411	1,467
			Training	25	17
			Premises Costs	12	11
			Travel & Subsistence	38	26
			IT Costs	92	118
			Shared Service	40	52
			Professional Fees	117	137
			Other Costs	99	105
				1,834	1,934
			TOTAL COSTS	5,679	5,779

2022/23 Budget

Assumptions had been informed by the Scottish Government's budget announcement on 9 December 2021 and the business plan submitted last year by Bòrd na Gàidhlig to the Scottish Government for additional allocation.

The Income for 2022/23 was set at £5.779million. This included a baseline Grant in Aid allocation of £5.179m, as well as an additional £200,000 for development, £300,000 for running costs and £100,000 from Corra for Comunn nam Pàrant.

Staffing costs comprise 76% of the running costs budget and subject to affordability, are aligned to Scottish Government's Public Sector Pay Policy. This Policy proposal for 2022/23 was applied to the budgeted figure for staff costs

In calculating the remaining running cost budgets, a review of actual spend over the last two years was undertaken and where possible there was a reprofiling of budgets to more closely match where actual spend has been, for example reductions in the training, travel and subsistence budgets, offset increases in shared services and IT costs.

Budget Holder Survey

Budget Holders are responsible for the financial management of the areas or activities they control and are responsible for establishing and maintaining clear lines of responsibility within their area for all financial matters.

The Organisation's Head of Finance and Corporate Affairs will produce a budget and present this to the appropriate Budget Holders to ensure that this is in line with departmental requirements.

During our review, we surveyed the 5 Budget Holders within the Organisation. The purpose of the survey was to assess Budget Holder knowledge and review whether they are satisfied with the support and resources provided from the Organisation. We note that all 5 Budget Holders responded to our survey.

The results can be summarised below:

- The majority of Budget Holders had a clear understanding of their role;
- Budget Holders were satisfied overall with the level of training provided by the Organisation with an average rating of 8.80 out of 10;
- The majority of Budget Holders concluded that information provided by the Finance Team sufficiently allows them to monitor their budget; and
- Budget reports are provided to Budget Holders on a monthly and quarterly basis depending on the size of the budget.

The key points from the results can be seen on the following pages:

Question 1*How long have you been a budget holder for the Organisation?*

● Less than One Year	1
● One to Two Years	2
● Two to Five Years	1
● Greater than Five Years	1

**Question 2***How strong do you agree with the following statement: "I have a clear understanding of my role as a budget holder".*

● Strongly Agree	4
● Agree	1
● Disagree	0
● Strongly Disagree	0

**Question 3***Did you have involvement with the budget setting process for the period 2022/23?*

● Yes	3
● No	2



Question 4

On a scale of 1 to 10, how would you rate the budgeting training provided by the Organisation?

5
Responses

**Question 5**

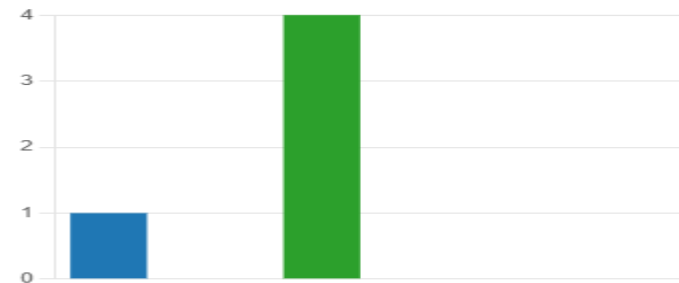
How strongly do you agree with the following statement: "The information provided by finance allows me to sufficiently monitor and track my budget"?

Strongly Agree	4
Agree	1
Disagree	0
Strongly Disagree	0

**Question 6**

How often do you receive Budget Reports from Finance?

Daily	1
Weekly	0
Monthly	4
Quarterly	0
Yearly	0
Never	0



Question 7*Do you utilise the Organisation's Finance System to monitor your budget live?*

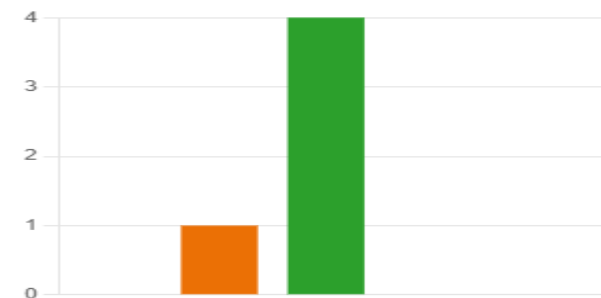
Yes	0
No	5

**Question 8***Do you scrutinise any income streams for the Organisation?*

Yes	3
No	2

**Question 9***How often do you meet with Finance to discuss your budget?*

Daily	0
Weekly	1
Monthly	4
Quarterly	0
Annually	0
Never	0



Question 10

Are there any other comments you would like to add about the budgeting processes at the Organisation?

2 responses were received....

"We are also provided with opportunities to discuss different issues whenever they arise so support from finance team readily available."

"Question 3 the answer is no as I took over my budget in June. Question 7 is a no but I have an Excel spreadsheet with my codes, overall budget, actuals, expected spend, total and variance, finance email me with my actuals and commitments each month. Question 8 is a no as that's not part of my job."

Work Undertaken

Our work in this area included the following:

Objective 1: There is appropriate control over the budgetary process within the Organisation, with an appropriate member of management having ultimate responsibility for the process.

- Discussions and surveys with relevant management, finance staff and Budget Holders to establish the budgetary and financial control arrangements and their involvement in this process.
- Evaluating these arrangements to confirm their adequacy and evaluating whether they comply with current guidance and good practice.
- A review of documentation to confirm whether policies and procedures are in place and that current arrangements comply with good practice.
- An overall review of the internal control environment to ensure all relevant controls are evident and are being complied with.

Objective 2: The Organisation has a set of comprehensive Financial Regulations to ensure that there are clear guidelines in place and that financial matters are managed professionally.

- Obtaining and reviewing the Financial Regulations and supporting documents to ensure this accurately and robustly documents the budget process.
- An assessment of any supporting documentation which guides the budgeting process.

Objective 3: Deviations from budget are identified and investigated at an early stage.

- A review of the processes in place to ensure that Budget Holders are liaising with Finance Staff on a regular basis on their budgets and performance.
- Ensuring that Budget Holders understand the reason for any overspend and that there are actions being taken to bring expenditure back in line with budget.

Objective 4: Budget holders are adequately trained and receive information regarding their budgets in a timely manner.

- Meetings with relevant staff to review the training and support arrangements in place for Budget Holders.
- Obtaining and evaluating a sample of reports produced for Budget Holders to ensure that these are frequent and robust.
- Discussions with Budget Holders to ensure that budget reports are appropriate and frequent, and the budget process is operating smoothly.

Objective 5: The budget setting process is effectively linked to the operational planning process.

- A review of how the budgeting process links to the strategic objectives of the Organisation.
- Assessing whether there are clear plans in place which explain how the level of budgeted income will be achieved.

Objective 6: The Board / Senior Management receive sufficient reporting of performance against budget and against plans throughout the year to enable informed decision making.

- An appraisal of the adequacy of information provided to Senior Management for decision making.
- Reviewing the reporting in place to the Organisation Policy and Resources Committee and Board regarding budgets to ensure that budgets are frequently monitored and that variances to the budget are being appropriately explained.
- Obtaining and reviewing the management accounts and the current budgets for the Organisation to ensure that the Organisation is performing appropriately against its budget.

Conclusion

Overall conclusion

Overall Conclusion: Strong

Following our review, we can conclude that Bòrd na Gàidhlig has strong controls in place in relation to its budgetary and financial reporting processes.

We are satisfied that there is appropriate monitoring of budgets and performance to ensure that any issues are highlighted and addressed at an early stage.

This is further highlighted as there are several areas of good practice which are highlighted in the Executive Summary and we have not made any recommendations for improvement.

Summary of recommendations

Grading of recommendations

	High	Medium	Low	Total
Budgetary & Financial Reporting	0	0	0	0

As can be seen from the above table there were no recommendations made.

Areas of good practice

The following is a list of areas where the Organisation is operating effectively and following good practice.

1.	Bòrd na Gàidhlig prepares monthly Management Accounts. Through our review of the Management Accounts and the month end procedures in place, we are satisfied that these arrangements are adequate. The Organisation's Management Accounts are presented monthly to Senior Management and to meetings of the Policy and Resources Committee.
2.	From review of the budgets and operational plans, we are satisfied that Bòrd na Gàidhlig has clear plans in place in order to explain how they will achieve their level of budgeted income. Budgeted income is based on Grant in Aid Funding received from the Scottish Government. It is through this funding that Bòrd na Gàidhlig carries out the work for which it is responsible. We can confirm that Income Projections for 2021/22 and 2022/23 could be verified to Funding Letters and Payment Schedules.
3.	All Budget Holders are provided with the monthly Management Accounts. These provide Budget Holders with a cost centre breakdown of expenditure, showing actual spend to date, budget and amounts remaining. Support is provided by members of the Finance Department to analyse these reports and provide further advice to budget holders where required.
4.	We are satisfied that Budget holders have been provided with sufficient training to enable them to manage their budget effectively. There is also a strong network provided by the Finance Team for any queries arising during the year and at month end when reports are produced.
5.	Financial policies and procedures at Bòrd na Gàidhlig are guided by the Scottish Public Finance Manual. The Organisation has developed a series of Desktop Instructions to supplement the requirements of the Manual. There is a comprehensive Desktop Instruction document for the Budgeting Process which was last updated in November 2020, and is scheduled to be reviewed again in December 2022.

The following is a list of areas where the Organisation is operating effectively and following good practice.

6.	There are regular comparisons of actual v budget, through the Organisation's Management Accounts and Budget Reports. There are also adequate explanations for deviations from budget and the Board are made aware of such deviations.
7.	The budgetary process is controlled by the Organisation's Finance Department. The structure ensures that there is a central point of control, being the Head of Finance and Corporate Affairs. There is an appropriate level of monitoring and review, in line with the requirements of the Scottish Public Finance Manual.
8.	The Bòrd na Gàidhlig Budget for 2022/23 has been supported by robust financial planning assumptions, supported by the main areas of development funding that the Organisation will make payments on, pay costs and other areas of costs that will be incurred.

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the most recently finished internal audit year.

Budgetary & Financial Reporting

Benchmarking				
	High	Medium	Low	Total
Average number of recommendations in similar audits	0	1	2	3
Number of recommendations at Bòrd na Gàidhlig	0	0	0	0

From the table above it can be seen that the Organisation has a lower number of recommendations compared to those organisations it has been benchmarked against.

The table below details the actual dates for our fieldwork and the reporting on the audit area under review. The timescales set out below will enable us to present our final report at the next Audit and Assurance Committee meeting.

Audit stage	Date
Fieldwork start	20 September 2022
Closing meeting	30 September 2022 21 October 2022 (receipt of questionnaire results)
Draft report issued	31 October 2022
Receipt of management responses	3 November 2022
Final report issued	4 November 2022
Audit and Assurance Committee	15 November 2022
Number of audit days	4

We detail below our staff who undertook the review together with the Organisation staff we spoke to during our review.

Wylie & Bisset LLP			
Partner	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
Manager	Scott McCready	Internal Audit Manager	scott.mccready@wyliebisset.com
Senior	Neil Clark	Assistant Manager	neil.clark@wyliebisset.com

Bòrd na Gàidhlig			
Key Contacts:	Nicola Pearson	Head of Finance and Corporate Affairs	nicola@gaidhlig.scot
	Helen Walker	Finance Administrator	helen@gaidhlig.scot
Wylie & Bisset appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			



For	Audit & Assurance Committee
Date of Meeting	15/11/2022
Location:	Online
Item on Agenda	3.1

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																																									
Sgioba Stiuiridh		12/10/2022	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, no actions have been added to the register and progress is being made on all outstanding items.																																											
3.2	There are no outstanding external audit recommendations.																																											
3.3	<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>1</td><td>1</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></td><td></td></tr><tr><td>In Progress - post target date</td><td></td><td>1</td><td>2</td><td>3</td></tr><tr><td>Not Started - on time</td><td></td><td></td><td></td><td></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			1	1	Completed - post target date					In Progress - on time					In Progress - post target date		1	2	3	Not Started - on time					Not Started - post target date							1	3	4
Summary	High	Medium	Low	Total																																								
Completed - on time			1	1																																								
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In Progress - post target date		1	2	3																																								
Not Started - on time																																												
Not Started - post target date																																												
		1	3	4																																								
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 3.1 PT1

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

FUR 1	24/08/2021	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, reliant on implementation of cloud based Finance system which is undergoing final data processing checks	05-Oct-22	In progress	31-Oct-22	R
FUR 2	24/05/2022	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	Final data processing checks on potential finance system ongoing. Work on PO system capabilities will follow from this.	05-Oct-22	In progress	31-Oct-22	R
FUR 3	24/08/2021	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	Documents are being updated into one policy document.	05-Oct-22	In progress	31-Oct-22	R
FUR 4	24/08/2021	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.	Office Manager	Hyperlinks added to the contracts in the existing register and practice embedded in ongoing procedure.	31-Aug-22	Complete	30-Sep-22	T

THERE ARE NO EXTERNAL AUDIT RECOMMENDATIONS

RAG Status:

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



For	Audit & Assurance Committee
Date of Meeting	15/11/2022
Location:	Online
Item on Agenda	4.1

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		03/11/2022	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 3rd November 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>		
3.2	<p>Risk Register Highlights:</p> <div><div><p>Risk ↑</p><ul style="list-style-type: none">• 1.1 12 up to 16 <i>Insufficient support for the language</i>• 1.2 12 up to 16 <i>Economic conditions</i></div><div><p>Risk ↓</p><ul style="list-style-type: none">• 2.3 16 down to 12 <i>Opportunities for learning not provided</i>• 4.1 16 down to 12 <i>Financial concerns</i></div><div><p>Other</p><ul style="list-style-type: none">• <i>Addition of an assessment of current unmitigated risk rating</i></div></div>		

4.0	Recommendation			
4.1	The Committee is requested to: <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			
	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			
	Managing risk has a significant impact on the organisation. The regular review of the strategic risk registers ensure the organisation focuses on this.			
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

Seisean Fosgailte | Open Session
Cuspair 4.1 PT1

	Ref	Description	Consequence	Initial risk rating	Mitigation	Risk rating post-mitigation	Unmitigated risk rating	tolerate/ treat/ transfer/ terminate/ take the opportunity	Actions:	Movement	Current risk rating	Risk owner	Date reviewed
More people using and benefiting from Gaelic at work, home and in community	1.1	Insufficient support to address decline of Gaelic in island and rural areas	Opportunities for intergenerational transmission and usage are lost	12	Ensuring that BnG advises Ministers and other stakeholders on how to address this issue	9	20	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.		↑	16	Ceannard	Oct-22
	1.2	Economic conditions	Reduced funding for public bodies will result in less spending on Gaelic	16	Cooperating with public bodies to encourage maintainance of support for Gaelic	12	20	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. Use positive results from SSAS and number of adult learners to emphasise support and demand for Gaelic Maximise the positive messages on adult learning and the economy. Contribute to short-life working group on economy and		↑	16	Ceannard	Oct-22
Opportunities to develop Gaelic skills at any age increased and more accessible	2.1	As consequence of budgetary pressures-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	25	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 Programme for Government commitments for education.	↔		16	Director of Gaelic Education	Nov-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	20	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 Aug '22.	↔		12	Director of Gaelic Education	Nov-22
	2.3	Opportunities to learn Gaelic are not provided. (GME, GLE and adult learning.) 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	15	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.		↓	12	Director of Gaelic Education	Aug-22

STRATEGIC RISK REGISTER

	Ref	Description	Consequence	Initial risk rating	Mitigation	Risk rating post-mitigation	Unmitigated risk rating	Actions: tolerate/ treat/ transfer/ terminate/ take an 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	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	Nov-22
	3.2	Politicisation of the language	More difficult to maintain support for the language at national and particularly local	16	Continuing dialogue with all political parties on a non-partisan basis.	12	16	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.	↔	12	Ceannard	Oct-22
	3.3	Gaelic not seen as important	Public and political support for Gaelic eroded	16	Normalising Gaelic within Scottish life	12	16	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	Oct-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.	Reduction in the level of Gaelic activity being undertaken leading to a decline in its use, learning and visibility	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	16	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.	↓	12	Ceannard	Oct-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. Increased number of posts established and filled	16	20	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	Oct-22
	4.3	Reputation of the organisation	Negative aspects of reputation affect Bòrd na Gàidhlig's ability to deliver its role due to need to counter inaccurate information.	25	Communications Strategy to highlight Bòrd na Gàidhlig's role in promoting and funding Gaelic development	8	12	Treat: Ensuring organisations which receive funding publicly acknowledge BnG's contribution Continue to publish internal and external audit reports demonstrating effective governance 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	Oct-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	15/11/2022
Location:	Online
Item on Agenda	5.1

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 September 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 only change made to the workplan since it was last reviewed is presentational, adding lines for ease of reference and clarity.</p>		
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		
	<p>The workplan does not have a financial impact but it does ensure that financial matters are properly scrutinised by the Committee.</p>		
5.2	Impact on Staff		
	<p>The workplan provides a guide to officers as to work to be developed during the year.</p>		
5.3	Impact on Training		
	<p>Not applicable.</p>		
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 Purose		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		

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	Introduction / Welcome	√	√	√	√
Nochdadh Com-pàirt	Declarations of Interest	√	√	√	√
Geàrr-chunntas	Minutes	√	√	√	√
Clàr-gnìomhan	Actions log	√	√	√	√
Rianachd Mhi-chinntean	Risk Management	√	√	√	√
Inbhe Molaidhean Sgrùdadh	Status of Audit Recommendations	√	√	√	√
Plana-obrach	Workplan	√	√	√	√
Aithisgean In-sgrùdaidh					
Aithisg Bhliadhnail In-sgrùdadh	Internal Audit Report	√			
Buidhnean Taobh a-muigh - Stiùireadh Coileanaidh	External Organisations (MFOs) - Performance Management	√			
Planaichean Gàidhlig Buidhnean Poblach	Public Bodies Gaelic Language Plans	√			
Leanmhainn	Follow Up	√			
Tèireantachd Dhidsiteach	Cyber Security			√	
Aithrisean Buidseat agus Ionmhas	Budgetary & Financial Reporting			√	
Tabhartasan do Bhuidhnean Gàidhlig	Grants to Gaelic Organisations			√	
Rianachd Mhi-chinntean	Risk Management				√
Lèirmheas air an Siostam Ionmhas ùr	Review of New Finance System				√
Riaghladh	Governance				√
Puingean Cunbhalach Bliadhnail					
Plana Sgrùdadh Bliadhnail In-sgrùdaidh	Internal Audit, Annual Audit Plan	√			
Plana Sgrùdadh Bliadhnail Taobh a-muigh	External Audit, Annual Audit Plan				√
Aithisg Sgrùdadh Bliadhnail Taobh a-muigh	External Audit, Annual Audit Report		√		
Dreachdan den Aithisg Bhliadhnail is na Cunntasan	Annual Report & Accounts		√		
Aithisg Bliadhnail na CSRC don Bhòrd-stiùiridh	AAC Annual Report to the Board	√			
Ath-sgrùdadh Bliadhnail air na Bun-Riaghailtean	Review of the Terms of Reference	√			
Sgrùdadh Bliadhnail air Èifeachdas na Comataidh Sgrùdaidh is trèanadh	Review of Audit Committee Effectiveness and Training		✗		
Aithisg Dìon Dàta	Data Protection Report	√		√	
Aithris Luach as Fheàrr	Best Value Statement	√			
Sgrùdadh Luach as Fheàrr	Best Value Review	√			√
Aithisg air Tèarainteachd Dhidsiteach	Cyber Resilience Report				√
Ro-innleachd Rianachd Mhi-chinntean	Risk Management Strategy	√			
Puingean eile					