BÒRD NA GÀIDHLIG

Coinneamh Comataidh Sgrùdaidh is Dearbhachd	**Meeting of the Audit and Assurance Committee**	
Air loidhne – MS Teams	**Online – MS Teams**	
Dimàirt 07/02/2023 09.30-10.35	**Tuesday 07/02/2023 09.30-10.35**	
CLÀR-GNOTHAICH	**AGENDA**	
SEISEAN FOGAILTE	**OPEN SESSION**	**09.30**
1.0 CÙISEAN TÒISEACHAIDH	**OPENING ITEMS**	
1.1 Fàilte is Leisgeulan	**Welcome & Apologies**	
1.2 **A' Nochdadh Chom-pàirtean**	**Declaration of Interests**	
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.	*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.*	
1.3 **Gnothach Iomchaidh sam Bith Eile**	**AOCB**	
Bu chòir iarrtas sam bith airson puingean eile a thogail fo GISBE a chur gu Cathraiche na Comataidh dà latha ron choinneimh.	*Any items for AOCB should be sent for consideration to the Committee Chair two days prior to the meeting.*	
2.0 AITHISGEAN IN-SGRÙDAIDH	**INTERNAL AUDIT REPORTS**	
2.1 **Ri Aontachadh**	**For Decision**	d. 3
In-sgrùdadh: Aithisgean Ràitheil	Internal Audit: Quarterly Reports	
PT1 – Stiùireadh Coileanadh	PT1 – Performance Management	d. 6
PT2 – Riaghladh	PT2 – Governance	d. 19
PT3 – Rianachd Mhì-chinntean	PT3 – Risk Management	d. 37
Sue Brook, Wylie Bisset	*Sue Brook, Wylie Bisset*	
2.2 **Ri Aontachadh**	**For Decision**	d. 53
Inbhe Molaidhean Sgrùdaidh	Status of Audit Recommendations	
PT1 – Molaidhean Sgrùdaidh	PT1 – Audit Recommendations	
Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra	*Nicola Pearson, Head of Finance & Corporate Affairs*	
3.0 RIANACHD MHÌ-CHÌNNTEAN	**RISK MANAGEMENT**	
3.1 **Ri Aontachadh**	**For Decision**	d. 56
Rianachd Mhì-chinntean	Risk Management	
PT1 – Clàr Mhì-chinntean Ro-innleachdail	PT1 – Strategic Risk Register	
Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra	*Nicola Pearson, Head of Finance & Corporate Affairs*	
4.0 RIAGHLADH	**GOVERNANCE**	
4.1 **Airson Fiosrachadh***	**For Information***	d. 60
Sgrùdadh Luach as Fheàrr	Best Value Review	
PT1 – Sgrùdadh Luach as Fheàrr	PT1 – Best Value Review	
Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra	*Nicola Pearson, Head of Finance & Corporate Affairs*	
4.2 **Ri Aontachadh**	**For Decision**	d. 67
Plana Obrach na Comataidh Sgrùdadh is Dearbhachd	Audit & Assurance Committee Workplan	
PT1 – Plana Obrach 22/23	PT1 – Workplan 22/23	
PT2 – Plana Obrach 23/24	PT2 – Workplan 23/24	
Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra	*Nicola Pearson, Head of Finance & Corporate Affairs*	
5.0 GISBE	**AOCB**	
SEISEAN DÙINTE	**CLOSED SESSION**	**10.50**
Ceann-latha na h-ath choinneimh:	Date for the next meeting:	
23/05/2023 09.30 - 12.30	23/05/2023 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*	

Pàipearan Fiosrachaidh

- Tha pàipearan '*Airson Fiosrachadh'* airson toirt-fa-near agus chan eil ùine deasbaid no còmhraidh air a chur mun coinneamh sa chlàr-ghnothaich.
- Far a bheil cothrom ann deasbad is còmhradh a chumail air pàipearan '*Airson Fiosrachadh'*, bidh na pàipearan sin air an comharrachadh le rionnag * air a chlàr-gnothaich.
- 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 thèid an fhreagairt a' sgaoileadh air na Buill gu lèir gus am bi an aon thuigse an uair sin aig a h-uile neach.

For Information Papers
- 'For Information' papers are for noting and time for debate or discussion is not allocated in the agenda.
- Where there is an opportunity to debate and discuss 'For Information' papers, these papers will be marked with an asterisk * on the agenda.
- Members will have the opportunity to request a discussion on unstarred 'For Information' papers * by notifying the Chair of the 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	07/02/2023
Location:	Online
Item on Agenda	2.1

Title	Internal Audit Reports
Request	For Decision
Spokesperson	Susan Brook, Internal Audit Manager Wylie & Bisset LLP

Governance route for the report	Date	Type of Treatment
Leadership Team	13.12.2022	For approval
Appendices	PT1 – Performance Management PT2 – Governance PT3 – Risk Management	

1.0	**Adhbhar/Reason**
1.1	The paper presents the internal audit reports produced by Wylie & Bisset following the work undertaken in November 2022. The paper is in English due to the appendices being in English. They have been prepared by the Internal Auditors. The draft reports and the observations contained therein were reviewed by SMT.
2.0	**Cùl-fhiosrachadh/Background**
2.1	This is the second 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	For each area of review, the Internal Auditors assign a level of assurance in accordance with the following classification:

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.

Where recommendations are made, a grading of High, Medium or Low priority is assigned, depending on the degree of risk assessed as outlined below:

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.

Below is a summary of recommendations made and areas of good practice noted by Wylie & Bisset in this second reporting cycle of 2022/23.

Report	Rating	Recommendations	Grading	Areas of good practice
Performance Management	Strong	None	n/a	7
Governance	Strong	None	n/a	7
Risk Management	Strong	None	n/a	9

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**
	Risk management training is planned for March 2023.
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	☐	Children & Young People	☐
Culture	☐	Communities	☐
Environment	☐	Poverty	☐
Health	☐	International	☐
Learning	☐	Economy	☐
Successful innovative businesses	☒		

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

Wylie Bisset
Accountants, Business
& Tax Advisers

Bòrd na Gàidhlig
Internal Audit 2022-23

Performance Management
December 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.

Wylie Bisset

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1   EXECUTIVE SUMMARY

Overview

Purpose of review

The purpose of this assignment was to review the business planning process and performance reporting for the Organisation and the effectiveness of planning procedures and KPIs.

Scope of review

Our objectives for this review were to ensure:

➢ The performance management targets are set following the Organisation's systems and procedures.

➢ The performance management targets are communicated to staff members.

➢ The performance management processes are being rigorously applied throughout the Organisation to ensure that all weaknesses/areas of improvement are highlighted.

➢ Where performance targets are not being met the Organisation have an action plan in place to improve performance.

➢ The Organisation's performance is reported regularly to Senior Management and the Board.

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.

Wylie + Bisset

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1 EXECUTIVE SUMMARY

Background

The Gaelic Language (Scotland) Act 2005 aims to secure the status of Gaelic as the official language of Scotland and ensure it commands equal respect to the English language. The act built on existing measures to support the rights of Gaelic and other minority languages. The Act requires the Organisation to prepare and submit a National Gaelic Language Plan (NGLP) to the Scottish Government.

The purpose of the NGLP 2018-23 is to encourage and enable people to use Gaelic more often and in a wider range of situations. The key messages, aims, priorities and commitments contained within the Plan all contribute to achieving the increased use of Gaelic. The principal aims of the Plan are:

➢ Promoting a positive image of Gaelic;
➢ Increasing the learning of Gaelic; and
➢ Increasing the use of Gaelic.

The Organisation developed its Corporate Plan 2018-23 to run alongside the NGLC. The Corporate Plan outlines the Organisation's vision to ensure that "Gaelic is seen and heard on a daily basis across Scotland, such that it is widely recognised as an integral part of Scottish life and a national cultural and economic asset". To achieve this, the Corporate Plan has 4 strategic priorities, these being:

➢ More people are using and benefiting from Gaelic at work, at home and in the community;
➢ Opportunities for people to develop their Gaelic skills at any age have increased and are more accessible;
➢ More people in Scotland are positive about Gaelic language and culture; and
➢ Bòrd na Gàidhlig continues to develop how it works.

The Organisation has set several targets to measure its progress, this includes, but not limited to, targets for the number of people learning Gaelic and taking part in Gaelic events. The targets are:

Wylie Bisset

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1	EXECUTIVE SUMMARY	Bòrd na Gàidhlig Performance Management

More people are using and benefiting from Gaelic at work, at home and in the community

➢ More opportunities for people to use their Gaelic skills; and
➢ More people agree with the statement "Gaelic makes a difference to my life".

Opportunities for people to develop their Gaelic skills at any age have increased and are more accessible

➢ More children participating in early years sessions;
➢ More opportunities for people to enhance their Gaelic Skills; and
➢ More people agreeing with the statement "I have enhanced my Gaelic skills".

More people in Scotland are positive about Gaelic language and culture

➢ Ensuring that Gaelic has an increasing role in a diverse and open Scottish identity; and
➢ More people agreeing with the statement "Gaelic is important to Scotland".

Bòrd na Gàidhlig continues to develop how it works

➢ More of our staff agreeing with the statement "My work at Bord na Gaidhlig's fulfilling and makes a difference"; and
➢ More of our stakeholders agreeing with the statement "Bord na Gaidhlig is effective in its role and contributes to what we do".

The Organisation develops an annual Operational Plan that sets out the performance targets to ensure the Organisation meet the aims of the Corporate Plan. The Operational Plan is developed annually by the Executive Team in conjunction with staff members. The Operational Plan is then presented annually in March to the Board for review and approval. The Operational Plan is split into four sections: Using Gaelic, Learning Gaelic, Promoting Gaelic and Good Governance. Each section has KPIs that the Organisation use to achieve these targets:

Wylie Bisset

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1 EXECUTIVE SUMMARY

More people are using and benefiting from Gaelic at home, at work and in the community

➢ KPI 1 – More opportunities for people to use their Gaelic skills.

➢ KPI 2 – More people agree with the statement "Gaelic makes a difference to my life".

Opportunities for people to develop their Gaelic skills at any age have increased and are more accessible

➢ KPI 3 – More support for provision in Early Years (EY).

➢ KPI 4 – More opportunities for people to increase their Gaelic skills.

➢ KPI 5 – More people agreeing with the statement "I have increased my Gaelic skills".

More people in Scotland are positive about Gaelic language and culture

➢ KPI 6 – Ensuring that Gaelic has an increasing role in a diverse and open Scottish identity.

➢ KPI 7 – More people agreeing with the statement "Gaelic is important to Scotland".

Bòrd na Gàidhlig has developed how it works

➢ KPI 8 – More of our staff agreeing with the statement "My work at Bòrd na Gàidhlig is fulfilling and makes a difference".

➢ KPI 9 – More of our stakeholders agreeing with the statement "Bòrd na Gàidhlig is effective in its role and contributes to what we do".

The Organisation presents a detailed quarterly performance report to the Board outlining performance against the objectives set within the Operational Plan. At the time of our audit, November 2022, the Organisation's performance report states that they are on track to meet all of the objectives within the Operational Plan.

Wylie Bisset

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1	EXECUTIVE SUMMARY	Bòrd na Gàidhlig Performance Management

Work Undertaken

Our work undertaken for this review included the following:

Objective 1. The performance management targets are set following the Organisation's systems and procedures.

- ➢ We reviewed the Organisation's processes and procedures in place for developing the Corporate Plan and the annual Operational Plan.
- ➢ We reviewed the Organisation's performance target setting procedures. This included a review of the development of the targets and their approval by the Board.

Objective 2. The performance targets are communicated to staff members.

- ➢ We reviewed the Organisation's communication methods to staff members and ensuring that staff are fully aware of the Corporate Plan and the annual Operational Plan.
- ➢ We reviewed the Organisation's Performance Management Policy.

Objective 3. The performance management processes are being rigorously applied throughout the Organisation to ensure that all weaknesses/areas of improvement are highlighted.

- ➢ We discussed the performance management monitoring arrangements in place at the Organisation with the Director of Development.
- ➢ We reviewed the Organisation's Microsoft Planner that is used to monitor performance targets to ensure this is robust and accessible.

Objective 4. Where performance targets are not being met the Organisation have an action plan in place to improve performance.

- ➢ We reviewed the steps taken by the Organisation to improve underperforming areas and the plans in place to address them. This included a review of the plans put in place and their effectiveness in improving underperforming areas.

Objective 5. The Organisation's performance is reported regularly to Senior Management and the Board.

- ➢ We reviewed a sample of meeting minutes from both Board and Policy & Resources Committee to ensure that performance management was being reported and members are being kept informed of the Organisation's performance.

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1 EXECUTIVE SUMMARY

Conclusion

Overall conclusion

Overall Conclusion: Strong
We can provide a strong level of assurance over the business planning process and performance reporting within the Organisation. We can also provide a strong level of assurance over the effectiveness of the Organisation's planning procedures and KPIs. The Organisation has developed a detailed Corporate Plan 2018-23 and annually develops an Operational Plan to outline the steps the Organisation will take for the year to ensure they meet the requirements of the Corporate Plan.

Summary of recommendations

Grading of recommendations				
	High	**Medium**	**Low**	**Total**
Performance Management	0	0	0	0

As can be seen from the above table there were no recommendations made which we have given a grading of high.

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1 EXECUTIVE SUMMARY

Areas of good practice

	The following is a list of areas where the Organisation is operating effectively and following good practice.
1.	The Organisation presents a detailed quarterly performance report to the Board. The report details how the Organisation is performing in comparison to the key performance indicators outlined within the Operational Plan. The report provides the Board with a summary of progress for each KPI, along with an update on schedules.
2.	The Organisation's Policy & Resources Committee meet every three months to provide updates on KPI progress, completion status and future actions to address outstanding targets.
3.	The Senior Management Team continuously monitor performance against the Operational Plan and take action where it is felt they may not meet the annual target. All staff are able to access, update and monitor the Organisation's microsoft planner. As of October 2022, the Organisation are not behind on any targets.
4.	The aims of the Organisations Corporate Plan 2018-23 and the annual Operational Plan are embedded throughout the Organisation and are central to the Organisation's operations.
5.	The Organisation sets and agrees the Operational Plan annually. The Operational Plan sets annual targets for the Organisation to meet the requirements of the Corporate Plan 2018-23. The Operational Plan is developed by the Executive Team in conjunction with staff members prior to be being approved by the Board annually in March.
6.	Annually, the Organisation provide a presentation to all staff members on the Operational Plan for the upcoming year. The presentation highlighted to staff members the following: ➢ Success and challenges of the 2021/22 Operational Plan; ➢ Aims of the Operational Plan 2022/23; ➢ Key Performance Indicators for 2022/23; and ➢ Breakout discussions on achieving the aims of the Operational Plan.

Wylie Bisset

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1	EXECUTIVE SUMMARY	Bòrd na Gàidhlig Performance Management

The following is a list of areas where the Organisation is operating effectively and following good practice.	
7.	Staff at the Organisation have 6 weekly catch ups with their Line Managers to discuss and revise their performance targets for the next meeting. The Organisation uses these to ensure staff have sufficient resource to achieve the outcomes of the Organisation's Strategic Aims and Operational Plans.

Wylie Bisset

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2   BENCHMARKING

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.

Performance Management

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

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

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3 AUDIT ARRANGEMENTS

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	21 November 2022
Closing meeting	25 November 2022
Draft report issued	8 December 2022
Receipt of management responses	21 December 2022
Final report issued	21 December 2022
Audit and Assurance Committee	7 February 2023
Number of audit days	3

Wylie Bisset

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5 KEY PERSONNEL

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
Senior Internal Audit Manager	Susan Brook	Senior Internal Audit Manager	susan.brook@wyliebisset.com
Auditor	Andrew Thomson	Internal Auditor	andrew.thomson@wyliebisset.com
Auditor	Carla Tamagnini	Internal Auditor	carla.tamagnini@wyliebisset.com

Bòrd na Gàidhlig			
Key Contacts:	Shona McLennan	Chief Executive Officer	shona@gaidhlig.scot
	Iain MacMillan	Director of Development	iain@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.			

Wylie Bisset

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Wylie Bisset

Accountants, Business & Tax Advisers

Bòrd na Gàidhlig
Internal Audit 2022-23

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December 2022

Overall Conclusion
Strong

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Wylie + Bisset

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1   EXECUTIVE SUMMARY

Overview

Purpose of review

The purpose of the review was to ensure that the Organisation has appropriate governance arrangements in place and that these have been embedded throughout the whole Organisation. Our review considered the governance structure as well as the induction arrangements for new Members.

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

Scope of review

Our objectives for this review were to ensure:

➢ The structure of the Board and Committees are appropriate, fit for purpose and are supported by Terms of Reference for the Board and Committees which are clear and not overlapping.

➢ There is a robust induction process for new Members.

➢ The Board and Committees have a programme of work in accordance with their Terms of Reference that allows them to make an effective and timely contribution.

➢ Members are provided with sufficient, high quality management information in their areas of responsibility.

➢ The Board and Committees are appropriately attended, and Members are sufficiently engaged.

➢ The Board of Management have effectively assessed their performance and the balance of skills required within the Board and Committees.

1   EXECUTIVE SUMMARY

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

The Organisation is an NDPB (Non-Departmental Public Body) which was established by the Gaelic Language (Scotland) 2005 Act. As such, the Board Members are recruited by the Public Appointments Unit of Scottish Government and are ministerial appointments. The Organisation's Constitution is the Gaelic Language (Scotland) Act 2005.

The Organisation was established "with a view to securing the status of the Gaelic language as an official language of Scotland commanding equal respect to the English language".

The Act requires the Organisation to produce a National Gaelic Language Plan every 5 years.

The Board's remit includes giving "advice on matters relating to Gaelic Education, and to advise the Scottish Ministers on Gaelic matters".

Under the terms of the Act, the Organisation's responsibilities include:

➢   to give advice to Scottish Ministers on Gaelic matters;

➢   to prepare and steer the National Gaelic Language Plan;

➢   to give advice on Gaelic and Gaelic Education in Scotland;

➢   to provide guidance to public bodies in Scotland on Gaelic Language Plans; and

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1	EXECUTIVE SUMMARY	Bòrd na Gàidhlig Governance

➢ to monitor the implementation of the European Charter for Regional or Minority Languages and report the findings to the Scottish Ministers.

Standing Orders

The Organisation has established a set of Standing Orders. These were approved by the Organisation's Board in September 2021. These Standing Orders deal with the following sections:

➢ **Board Membership** - This mirrors what the Act states.

➢ **Quorum** - the quorum is "a majority of currently appointed Members of the Board, including the person chairing the meeting". Thus, at present there are 6 Members (including the Chair) thus the quorum will be 4.

➢ **Delegation -** the Organisation shall decide the remit, Chair arrangements and membership, level of delegated authority, and any other rules which accompany the delegation.

➢ **Schedule of Meetings -** the Board will approve in advance of each calendar year, dates, and venues for its meetings for the following year.

➢ **Board Agenda and Paper -** this covers the setting of the Agendas and the preparing, collating, and issuing of the papers for these meetings.

➢ **Board Papers dealt with in Closed Sessions –** the Board Meetings and papers are open to the public and/or interested 3rd parties unless these are deemed to be sensitive etc then these are dealt with in closed sessions. This section of the Standing Orders details what is meant by this and how the papers for these sessions should be treated.

➢ **Order of Business -** gives details of the order in which the business at the meeting will run. Generally, in line with the set Agenda.

➢ **Attendance at Meetings**

4

1 EXECUTIVE SUMMARY

- **Board Questions -** the process for submitting questions to the Board.

- **Chairing of Meetings**

- **Board Decisions**

- **Voting -** details who can vote and how this will be done.

- **Deferred Decisions**

- **Advice to the Board -** who the Board can take advice from.

- **Declaration of Interests - Making a Declaration -** Individual Members must consider at the earliest stage possible whether they have an interest to declare in relation to any matter that is to be considered. Process for this.

- **Effect of Declaration**

- **Dispensation**

- **Board Minutes -** who is responsible for these etc.

- **Suspension of Members -** process for this.

- **Confidentiality**

- **Personal Liability of Board Members**

- **Suspension and Amendment of Standing Orders**

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1 EXECUTIVE SUMMARY

From our review of the Standing Orders we can confirm that these are robust and contain all elements we would expect to see in such a document. However, these were not updated as planned in June 2022. Please see **Section 3: Observations** for more information.

Governance Structure

- ➢ Board – 6 Members (including chair);

- ➢ Audit & Assurance Committee – 3 Members; and

- ➢ Policy & Resources Committee – 3 Members.

At present the Board has 6 Members, however it is the Scottish Ministers who recruit and appoint Members to the Board. Thus, the Organisation cannot increase the membership themselves, this must come from the Scottish Parliament. The low number of Members on the Board is something that the Members themselves have raised in their responses to our Board Members' questionnaire.

Terms of Reference

Each of the Committees has a Terms of Reference in place. From our review of these we found that there was clarity of the roles and responsibilities of the Members and the work expected of them. We can also confirm that there is no overlap between each of the Committee's remits and between the Committees' and the Board's remit – other than the Board having final approval of items discussed as appropriate.

The Board's Terms of Reference is covered by the Standing Orders, the Gaelic Language (Scotland) Act and the Framework between Bòrd na Gàidhlig and the Scottish Government.

Work Plans

There are work plans in place for the Board and the Committees. These mirror the relevant remits of the Board and Committees. These are set up each year based on the planned business for the Board/Committee for the coming year. Most of the items on the work plan are taken from the remits of the Board/Committee. These are spread over the planned meetings for the year to ensure that an even spread of business is discussed at each meeting.

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1 EXECUTIVE SUMMARY

Questionnaire issued to Board Members

During our review, we issued a questionnaire to all 6 Board members. We had 6 responses and the results from the questionnaire are highlighted below:

Do you feel that roles and responsibilities for Board/Committee Members are clearly defined?

● Yes	5	
● No	0	
● Somewhat	1	
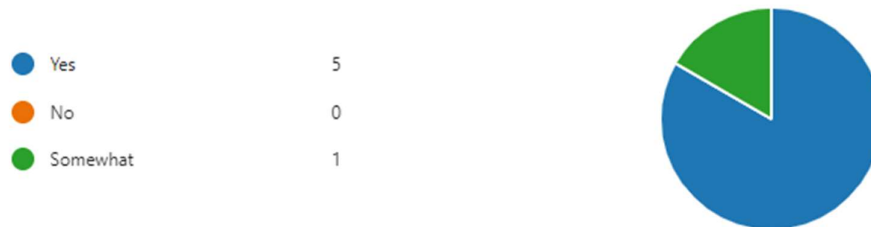
Do you believe you receive sufficient Management information at Board meetings?

● Yes	6	
● No	0	
● Somewhat	0	

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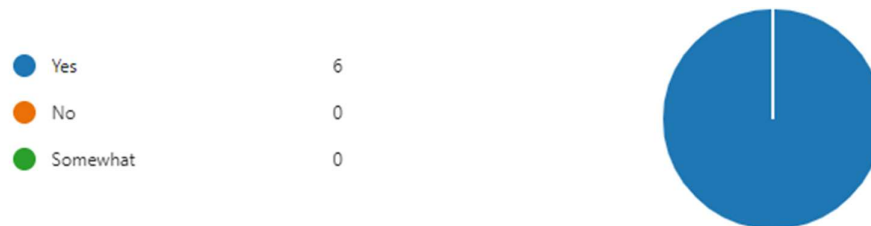
1   EXECUTIVE SUMMARY

Do you believe sufficient training and induction is provided to Board Members?

🔵	Yes	6
🟠	No	0
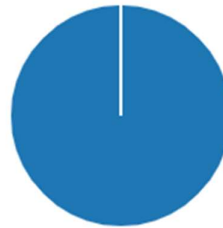
Do you believe that attendance at meetings is properly monitored?

🔵	Yes	6
🟠	No	0
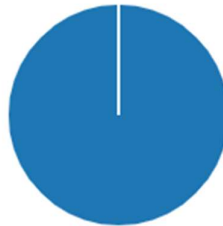
Do you believe that there is the correct skills mix on the Board?

🔵	Yes	6
🟠	No	0
🟢	Unsure	0

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Bisset**

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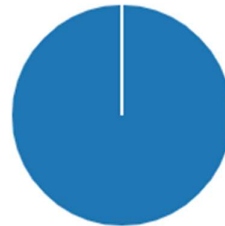
1	EXECUTIVE SUMMARY	Bòrd na Gàidhlig Governance

Is the Risk Register discussed on a regular basis?

● Yes	6	
● No	0	
● Somewhat	0	
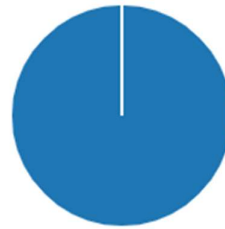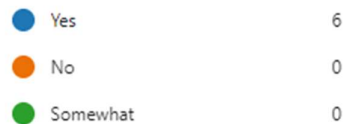
Results Summary

As seen from the results of the questionnaire, the overall outcome was very positive. It was confirmed that all Board Members believe roles and responsibilities are well defined, they receive sufficient management information at meetings, all Board Members believe there is the correct skills mix, all Members believe there is sufficient training and induction, attendance is properly monitored and all Members confirm the risk register is discussed on a regular basis.

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1 **EXECUTIVE SUMMARY**

Work Undertaken

Our work undertaken for this review included the following:

Objective 1. The structure of the Board and Committees are appropriate, fit for purpose and are supported by Terms of Reference which are clear and not overlapping.

➢ We discussed the current Governance structure and arrangements in place with the relevant individuals and assessed whether this is fit for purpose and meets the requirements of the Organisation.
➢ We reviewed the Standing Orders and Terms of Reference of the Board, Audit and Assurance Committee, and the Policy and Resources Committee to ensure these are sufficient and don't overlap.
➢ We sent Board and Committee Members a questionnaire to gain their feedback on the current Governance arrangements.

Objective 2. There is a robust induction process for new Members.

➢ We discussed the induction process with the Chief Executive Officer and the Head of Finance & Corporate Affairs.
➢ We also reviewed the induction pack given to all new Board Members.

Objective 3. The Board and Committees have a programme of work in accordance with their Terms of Reference that allows them to make an effective and timely contribution.

➢ We considered whether there is a programme of work in place for Board and Committees.
➢ We evaluated these to ensure that these covered all work required of the Members to enable them to discharge their duties and responsibilities.

Objective 4. Members are provided with sufficient, high quality management information in their areas of responsibility.

➢ We reviewed a sample of the Board and Committee minutes, along with management information presented to each meeting and assessed the quality, timeliness, and completeness of this information.

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1   EXECUTIVE SUMMARY

Objective 5. The Board and Committees are appropriately attended, and Members are sufficiently engaged.

➢ We assessed the Members' attendance at Board and Committee meetings to assess each Member's level of attendance.

Objective 6. The Board have effectively assessed their performance and the balance of skills required within the Board and Committees.

➢ Discussion with relevant personnel to establish the self-assessment process undertaken by the Board Members.
➢ We obtained the most recent assessment of the Board Members' skills matrix and assessed this to ensure that it is appropriate, fit for purpose and any areas of development highlighted, are acted upon by the Organisation.

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1   EXECUTIVE SUMMARY

Conclusion

Overall conclusion

Overall Conclusion: Strong
We can provide strong assurance over the Organisation's Corporate Governance arrangements, including the Governance structure and the induction process for new Board Members. We have raised 1 observation, please see **Section 3: Observations** for more information. We have also raised 7 areas of good practice.

Summary of recommendations

Grading of recommendations				
	High	Medium	Low	Total
Governance	0	0	0	0

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

1   EXECUTIVE SUMMARY

Areas of good practice

	The following is a list of areas where the Organisation is operating effectively and following good practice.
1.	From our review we found that two new Board Members have been appointed to improve the skills mix of the Board. From reviewing both the Organisations skill mix analysis and the responses to our Governance questionnaire, there is an adequate mix of skills in place for the Board. Each area of expertise now has at least two Board Members competent in that area.
2.	From our review of the Members' attendance at Board and Committee meetings we found that the attendance is good, with most Members having been in attendance 100% of the time. From our review of both the 2021/22 and 2022/23 Members' attendance we can confirm that there does not appear to be any issue with non-attendance by Members.
3.	Through responses of Committee Members to our questionnaire, and upon review of the information provided to each committee, we can confirm that the Organisation provides appropriate quality of management information.
4.	During our review, we found that the Organisation has a robust and clear Terms of Reference for each of it Committees, as well as a detailed work plan, that details what will be discussed at each meeting of these Committees.
5.	From our review, we found that the Organisation has robust and detailed Terms of Reference and Standing Orders in place that effectively details the roles and responsibilities for the Management and Sub-committees.
6.	The Organisation have a robust and detailed Code of Conduct that applies to Board Members. Each member must sign a declaration when they join and then again annually. If there are any changes made to the Code of Conduct, these are distributed and signed by Board Members.
7.	The Organisation has a robust induction process in place for Board Member. Board Members receive adequate information through training and the induction pack. The Organisation also have various feedback mechanisms in place to ensure the induction process is effective.

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2 BENCHMARKING

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.

Governance

Benchmarking				
	High	**Medium**	**Low**	**Total**
Average number of recommendations in similar audits	0	0	1	1
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.

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3 OBSERVATIONS

The following is a list of observations from our review	
1.	From our review, we found that The Board Standing Orders were last approved in September 2021, with the next review due to take place in June 2022. The revised standing orders were presented to the Board as scheduled but further work was required. This has been undertaken and the Standing Orders are being presented to the Board for approval at their meeting in December 2022.

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4 AUDIT ARRANGEMENTS

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	21 November 2022
Closing meeting	25 November 2022
Draft report issued	8 December 2022
Receipt of management responses	21 December 2022
Final report issued	21 December 2022
Audit and Assurance Committee	7 February 2023
Number of audit days	3

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5 KEY PERSONNEL

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
Senior Internal Audit Manager	Susan Brook	Senior Internal Audit Manager	susan.brook@wyliebisset.com
Auditor	Andrew Thomson	Internal Auditor	andrew.thomson@wyliebisset.com
Auditor	Carla Tamagnini	Internal Auditor	carla.tamagnini@wyliebisset.com

Bòrd na Gàidhlig			
Key Contacts:	Shona McLennan	Chief Executive	shona@gaidhlig.scot
	Nicola Pearson	Head of Finance & Corporate Affairs	nicola@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.			

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Bòrd na Gàidhlig
Internal Audit 2022-23

Risk Management
December 2022

Overall Conclusion
Strong

TABLE OF CONTENTS

Section **Page**

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.

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1   EXECUTIVE SUMMARY

Overview

Purpose of review

The purpose of this assignment was to review the risk management arrangements in place at the Organisation. Our review focused on the new risk management reporting arrangements in place at the Organisation.

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

Scope of review

Our objectives for this review were to ensure:

➢   The Organisation has set out clearly its strategic direction in relation to risk management (including policy, Roles and Responsibilities, objectives and communications).

➢   The Organisation has adopted a systematic process in identifying, evaluating and measuring its strategic and operational risks.

➢   The Organisation's new risk management reporting framework meets the needs of the Organisation.

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.

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1	EXECUTIVE SUMMARY	Bòrd na Gàidhlig
		Risk Management

Background

Risk Management Strategy

The Organisation have a Risk Management Strategy in place which was last approved by the Audit and Assurance Committee in May 2022. The strategy contains key information on the following areas:

- ➢ Strategic Risk Management;
- ➢ Risk Appetite;
- ➢ Risk Assessment;
- ➢ Roles and Responsibilities; and
- ➢ Operational Risk Register.

Roles and Responsibilities

The Organisation has assigned Roles and Responsibilities for key staff and these are outlined within the Risk Management Strategy:

Board

- ➢ Hold responsibility to ensure effective arrangements are in place to provide assurance on risk management.
- ➢ Ensure the Strategic Risk Register is reviewed at quarterly board meetings and identify any new areas of risk for the organisation.

Audit and Assurance Committee (AAC)

- ➢ Provide support to the Board surrounding issues of risk management, control, and governance.
- ➢ Review the Strategic Risk Register at quarterly meetings, with information on increases/ decreases in risks provided.

Leadership Team

- ➢ Develop the Strategic Risk Register and implementing actions identified to mitigate risks.
- ➢ Individuals will be responsible for specific risks.

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| **1** | **EXECUTIVE SUMMARY** | **Bòrd na Gàidhlig**
Risk Management |

➢ Hold responsibility for the development and monitoring of the Operational Risk Registers as well as implementing any identified actions, in the same way as the Strategic Risk Register.
➢ They should advise the Audit and Assurance Committee (AAC) of any new strategic risk which arises between meetings.

Risk Management Process

The Organisation use a risk matrix to calculate the risks impact X likelihood which can be seen below:

Likelihood					
5	L	M	H	VH	VH
4	L	M	H	H	VH
3	L	M	M	H	H
2	L	L	M	M	M
1	L	L	L	L	L
	1	2	3	4	5

impact

The description of each risk score is detailed below:

Score	Description
1	Very Low – Where an occurrence is improbable or very unlikely
2	Low – Where an occurrence is possible, but the balance of probability is against
3	Medium - Where it is likely or probable that an incident will occur
4	High – Where it is highly likely that an incident will occur
5	Very High – Where it is almost certain that an incident will occur

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1   EXECUTIVE SUMMARY

The outcome of the risk rating and the necessary action is detailed below:

Very High	Risk Score 20-25	Unacceptable level of risk exposure that requires immediate mitigating actions and monthly monitoring.
High	Risk Score 12-16	Unacceptable level of risk which requires controls to be put in place to reduce exposure and monthly monitoring.
Medium	Risk Score 6-10	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.

Risk Management

The Organisation has outlined within the Risk Management Strategy five potential ways they will manage risk:

1. 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 first only requires to be monitored on quarterly basis.
2. Treat – Take action to reduce the probability and/ or impact of the risk.
3. Transfer – Remove part of the risk to someone else.
4. Terminate – Cease the action/ activity that is causing the risk to occur if this is appropriate.
5. Take an Opportunity – Share the risk with a partner involved in the area of work.

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1	EXECUTIVE SUMMARY	Bòrd na Gàidhlig
		Risk Management

Risk Registers

Strategic Risk Register

The Strategic Risk Register is aligned to the strategic objectives set out within the Annual Report and Accounts 2021/22. The Strategic Risk Register is reviewed six weekly by the Leadership Team, and on a quarterly basis by the Audit and Assurance Committee. The following information is provided for each individual risk:

➢ Description;
➢ Consequence;
➢ Mitigation;
➢ Unmitigated risk rating;
➢ Actions;
➢ Movement;
➢ Current Impact X Current Probability = Current Rating;
➢ Risk Owner; and
➢ Date Reviewed.

Operational Risk Register

The Operational Risk Register is controlled and developed by the Leadership Team as referenced within the Roles and Responsibilities. The following information is provided for each individual risk:

➢ Risk Management;
➢ Consequence of Risk;
    o   If the risk was to materialise, a list of things that could happen.
➢ Control Measures in Place;
    o   Using the consequences as a reference, a list of what needs to be put in place to minimise the impact of the risk.
➢ Action;
➢ Date Identified;

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1 EXECUTIVE SUMMARY

- ➢ Risk Appetite Category;
- ➢ When the control was last reviewed;
- ➢ Current Risk Assessment;
- ➢ Previous Risk Rating;
- ➢ Risk Movement;
- ➢ Unmitigated Risk Score; and
- ➢ Risk Owner.

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1	EXECUTIVE SUMMARY	Bòrd na Gàidhlig Risk Management

Work Undertaken

Our work undertaken for this review included the following:

Objective 1 – The Organisation has set out clearly its strategic direction in relation to risk management (including policy, Roles and Responsibilities, objectives, and communications).

- We reviewed the Organisation's Risk Management Strategy to ensure strategic aims and objectives of risk management were clearly outlined.
- We assessed whether the Organisation has a defined Risk Appetite in place.
- We reviewed the Roles and Responsibilities to ensure these are clear and there is no overlap.
- We reviewed the Strategy Objectives and gained assurance there was linkage to the Organisation's key risks.
- We reviewed the Organisation's scoring system in place for risks and ensured these were consistent.

Objective 2 – The Organisation has adopted a systematic process in identifying, evaluating, and measuring its strategic and operational risks.

- We ensured there was a robust system in place for identifying, monitoring, and acting on risks identified.
- We reviewed the Organisation's Strategic and Operational Risk Register to ensure that risks are being appropriately identified and monitored.
- We reviewed the Organisation's Risk Management software used to categorise the risks.

Objective 3 – The Organisation's new risk management reporting framework meets the needs of the Organisation.

- We discussed the new reporting framework with the Chief Executive Officer and the Head of Finance and Corporate Affairs.

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1   EXECUTIVE SUMMARY

Conclusion

Overall conclusion

Overall Conclusion: Strong
We can provide the Organisation with a strong level of assurance surrounding their risk management process. We have raised several good practice points and 2 observations, please see **Section 3: Observations** for more information.

Summary of recommendations

Grading of recommendations				
	High	**Medium**	**Low**	**Total**
Risk Management	0	0	0	0

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

1	EXECUTIVE SUMMARY	Bòrd na Gàidhlig Risk Management

Areas of good practice

	The following is a list of areas where the Organisation is operating effectively and following good practice.
1.	The Organisation have two risk registers in place which are the Strategic Risk Register and the Operational Risk Register. For any new risks to be included within either of these registers it must be agreed and approved by the Leadership Team.
2.	Both the Strategic Risk Register and a Operational Risk Register include identified actions to provide mitigation for each risk, the unmitigated risk rating and the risk owner which is member of the Leadership Team responsible for the monitoring of the risk.
3.	The Strategic Risk Register in place is reviewed six weekly by the Leadership Team, managers and staff, and on a quarterly basis by the Audit and Assurance Committee.
4.	The Organisation has a robust Risk Management Strategy in place that was last reviewed by the Audit and Assurance Committee in May 2022.
5.	The Risk Management Strategy clearly outlines and defines the Roles and Responsibilities of those involved in the risk management process. This includes the Roles and Responsibilities of the Board, the Audit and Assurance Committee and the Leadership Team.
6.	There is a Key Risks and Issues section within the Annual Report 2021/22 which covers areas such as the Board and management responsibilities surrounding risk management, the five-year Corporate plan in place, mitigation of risks, the Risk Appetite and the review process of the Strategic Risk Register.
7.	Within the Organisation's Risk Management Strategy there is a section covering Risk Appetite.
8.	The Organisation has a robust scoring system criteria for risk management in place. The impact of the risk is multiplied by the likelihood and this gives the risk a score of high, medium or low. In line with the Risk Appetite the scoring is used to assess the necessity for actions to manage the risk.

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1   EXECUTIVE SUMMARY

The following is a list of areas where the Organisation is operating effectively and following good practice.	
9.	Risk Management is a standing agenda item in both the Board Meetings and the Audit and Assurance Committee Meetings.

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2   BENCHMARKING

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.

Risk Management

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.

3 OBSERVATIONS

The following is a list of observations from our review	
1.	The Board recently gained two new members alongside the recent appointment of the Head of Finance and Corporate Affairs. Formal risk management training has not yet been provided to these officers.
2.	Whilst the Board is ultimately responsible that effective risk management arrangements are in place, as per the Terms of Reference, the Audit and Assurance Committee have delegated responsibility for the strategic processes, for risk management and to advise the Board on these matters. The Risk Management Strategy advises that the Board Members will review the Strategic Risk Register quarterly as do the Audit and Assurance Committee.

Whilst we would encourage that the Board is sighted of all risks (good practice would stipulate that this is at least annually) the duplication of presenting the Strategic Risk Register quarterly to both the Audit and Assurance Committee and the Board is possibly an inefficient use of resources. |

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4 AUDIT ARRANGEMENTS

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	21 November 2022
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Draft report issued	7 December 2022
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Final report issued	21 December 2022
Audit and Assurance Committee	7 February 2023
Number of audit days	2

Wylie Bisset

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5 KEY PERSONNEL

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

Wylie and Bisset LLP			
Partner	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
Senior Internal Audit Manager	Susan Brook	Senior Internal Audit Manager	susan.brook@wyliebisset.com
Auditor	Andrew Thomson	Internal Auditor	andrew.thomson@wyliebisset.com
Auditor	Carla Tamagnini	Internal Auditor	carla.tamagnini@wyliebisset.com

Bòrd na Gàidhlig			
Key Contacts:	Shona McLennan	Chief Executive Officer	shona@gaidhlig.scot
	Nicola Pearson	Head of Finance and Corporate Affairs	nicola@gaidhlig.scot
Wylie and 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.			

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For	Audit & Assurance Committee
Date of Meeting	07/02/2023
Location:	Online
Item on Agenda	2.2

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 Stiuirdh	11/01/2023	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	The outstanding internal audit recommendations are detailed in the appendix.
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 will be a requirement for training on new systems and processes once embedded.

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	☐	Children & Young People	☐
	Culture	☐	Communities	☐
	Environment	☐	Poverty	☐
	Health	☐	International	☐
	Learning	☐	Economy	☐
	Successful innovative businesses	☒		

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

Unique Ref	Date added	Recommendation	Management Action	Owner	Current Position	Date of Update	Progress	Expected Completion Date
		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 purhase 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. Cloud based finance system in set up. Integrated PO system will be reviewed for suitability once live.	04-Jan-23	In progress	31-Jan-23
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, frameowrk 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	Set up on new finance system commenced. Work on PO system capabilities will follow from this.	04-Jan-23	In progress	31-Jan-23
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 Porcedural 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	This document has now been finalised.	04-Jan-23	Complete	30-Nov-22
IAR1	15/11/2022	We recommend the organisation schedule a regular test of the current back up and disaster recover solution in place and that these steps are formalised and the findings documented.	BnG will add an action into the disaster recover section of our business continuity plan to ensure at least annual testing of the current back up and disaster recovery solutions in place.	Operations Manager	Action has been added to the business continuity plan and a test is planned for March 2023.	15-Nov-22	In progress	31-Mar-23

THERE ARE NO EXTERNAL AUDIT RECOMMENDATIONS

For	Audit & Assurance Committee
Date of Meeting	07/02/2023
Location:	Online
Item on Agenda	3.1

Title	Risk Management		
Request	For Decision		
Spokesperson	Nicola Pearson, Head of Finance and Corporate Affairs		
Governance route for the report		**Date**	**Type of Treatment**
Leadership Team		25/01/2023	For Approval
Appendices		PT1 – Strategic Risk Register	

1.0	**Purpose**
1.1	The paper presents the strategic risk register. This was reviewed and considered by the Leadership Team on 25th January 2023. 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.
2.0	**Background**
2.1	n/a
3.0	**Main points**
	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. **Risk Register Highlights:**

Risk ↑	**Risk ↓**	**Other**
• *No ratings have increased since the last review.*	*No ratings have reduced since the last review.*	• *Updates made to the actions narrative across a number of risks.*

4.0	**Recommendation**
4.1	The Committee is requested to: - 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**	
	Risk management training has been arranged for all board members and SMT for March 2023.	
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	☐	Children & Young People	☐
	Culture	☐	Communities	☐
	Environment	☐	Poverty	☐
	Health	☐	International	☐
	Learning	☐	Economy	☐
	Successful innovative businesses	☒		

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

	Ref	Description	Consequence	Mitigation	Unmitigated risk rating	Actions: tolerate/ treat/ transfer/ terminate/ take the opportunity	Movement	Current rating	Risk owner	Date reviewed
More people using and benefitting from Gaelic at work, home	1.1	Insufficient support to address decline of Gaelic in island and rural areas	Opportunities for intergenerational transmission and usage are lost	Ensuring that BnG advises Ministers and other stakeholders on how to address this issue	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 inluding 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. *Support communities which want to develop area-wide community language plans.	⟷	**16**	Ceannard	Jan-23
	1.2	Economic conditions	Reduced funding for public bodies will result in less spending on Gaelic	Cooperating with public bodies to encourage maintainance of support for Gaelic	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 Gaelic.	⟷	**16**	Ceannard	Jan-23
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	Ensuring that there is enough people and financial resources to meet demand	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	Jan-23
	2.2	Local authorities unwilling to grow Gaelic Education	Number of children with Gaelic skills is insufficient to maintain speaker numbers	Making the case (financial, economic and educational) for Gaelic education.	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 using Statutory Guidance. **Take the opportunity:** *Continue to promote the positive news about research into bilingualism. *Continue to promote the needs and opportunities of GME within ongoing education reform consultations. *Provide advice for the development of the SG commitments for education for inclusion as part of the national consultation on Gaelic which opened in Aug '22.	⟷	**12**	Director of Gaelic Education	Jan-23
	2.3	Opportunities to learn Gaelic are not provided. (GME, GLE and adult learning.)	People do not feel confident in their Gaelic skills, leading to reduced use	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.	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 development of plans. *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	Jan-23

STRATEGIC RISK REGISTER

	Ref	Description	Consequence	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	Promote widely the positive messages from Scottish Social Attitudes Survey. Ensuring the success of Gaelic in Scotland's towns and cities is highlighted. Highlighting the value of the language to traditional Gaelic-speaking communities. Countering negative messages and misinformation.	12	**Treat:** *Having an active communication strategy to publicise the successes and counter misinformation. **Transfer:** *Encourage others to maximise good news stories about Gaelic **Take the Opportunity:** *Continue to promote the statistics from SpeakGaelic, Duolingo, LearnGaelic and online activities. *Provide leadership on the interdependence of all Gaelic communities and the importance of collaboration and mutual support.	↔	9	Ceannard	Jan-23
	3.2	Politicisation of the language	More difficult to maintain support for the language at national and particularly local authority levels	Continuing dialogue with all political parties on a non-partisan basis.	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	Jan-23
	3.3	Gaelic not seen as important	Public and political support for Gaelic eroded	Normalising Gaelic within Scottish life	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	Jan-23
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	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.	20	**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. Continue to contribute to working groups and policy consultations to ensure opportunities for Gaelic are normalised within other bodies' delivery.	↔	16	Ceannard	Jan-23
	4.2	Insufficient staff capacity	Bòrd na Gàidhlig is unable to fulfil its commitments and staff morale and productivity is reduced.	Business case for more staff. Increased number of posts established and filled	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	Jan-23
	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.	Communications Strategy to highlight Bòrd na Gàidhlig's role in promoting and funding Gaelic development	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:** *Use the results of stakeholder survey and new stakeholder strategy to strengthen positive reputation. Ensure publication on the next corporate plan clearly articulates BnG's ambitions, responsibilities and relationships.	↔	8	Ceannard	Jan-23

	Risk Score	
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	07/02/2023
Location:	Online
Item on Agenda	4.1

Title	Best Value Review
Request	For Information *
Spokesperson	Nicola Pearson, Head of Finance and Corporate Affairs

Governance route for the report	Date	Type of Treatment
Leadership Team	27/01/23	For approval
Appendices	PT 1 – Best Value Review 2021/22	

1.0	**Purpose**
1.1	The purpose of this paper is to present the review of the Best Value Statement of 2021/22. The paper is in English as it is presented by the Head of Finance and Corporate Affairs.
2.0	**Background**
2.1	Best Value is a requirement of public bodies. Guidance is provided in the Scottish Public Finance Manual and Audit Scotland (AS) defines it as follows: Best Value is about ensuring that there is good governance and effective management of resources, with a focus on improvement, to deliver the best possible outcomes for the public. The duty of Best Value applies to all public bodies in Scotland. It is a statutory duty for local authorities, such as councils. It is a formal duty for the Scottish Police Authority and Chief Constable, the Scottish Fire & Rescue Authority and Chief Fire Officer and in the rest of the public sector it is a formal duty on Accountable Officers, such as the chief executives of NHS bodies or of further education colleges. The Best Value statement was agreed by this committee in May 2022 and following an internal audit recommendation The Best Value statement is updated annually.
3.0	**Main points**
3.1	The statement reflects the seven areas recommended by SG and AS guidance and these are: • Vision and Leadership • Effective Partnerships • Governance & Accountability • Use of Resources • Performance Management And the two cross-cutting themes: • Equality (SPFM – "Equal Opportunities arrangements") • Sustainability (SPFM – "A Contribution to Sustainable Development)

	In order to make the most effective use of resources, the measures suggested for monitoring targets are systems and processes that are already in place, rather than the creation of new, additional metrics. The Best Value review presents an update of BnG's performance against the targets and measures set out in the Best Value Statement for 2021/22.		
4.0	**Recommendation**		
4.1	The Committee is requested to: - Consider the review.		
5.0	**Key Strategic Impacts**		
5.1	**Impact on Finance**		
	The statement relates to how the organisation uses its finances; it does not incur additional expenditure as a result of having the statement.		
5.2	**Impact on Staff**		
	N/a		
5.3	**Impact on Training**		
	N/a		
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**		

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NATIONAL OUTCOMES			
Human Rights	☐	Children & Young People	☐
Culture	☐	Communities	☐
Environment	☐	Poverty	☐
Health	☐	International	☐
Learning	☐	Economy	☐
Successful innovative businesses	☒		

5.6	**Impact on Reputation**
	N/a
5.7	**Impact on Health and Safety**
	N/a
5.8	**Legal Impact**
	This is a formal duty of the Accountable Officer.
5.9	**Impact on Equality**
	The review includes consideration of ensuring equality and diversity.
5.10	**Impact on Environment**
	The review includes Sustainability as one of the key themes, and it describes how the organisation aims to address environmental matters.

Bòrd na Gàidhlig Best Value Statement – Review 2021/22

Introduction

The duty of Best Value in Public Services is to make arrangements to secure continuous improvement in performance whilst maintaining an appropriate balance between quality and cost, having regard to economy, efficiency, effectiveness and equal opportunities. Our Accountable Officer is responsible for the delivery of Best Value.

Bòrd na Gàidhlig's Best Value Statement was presented to the Comataidh Sgrùdaidh is Dearbhachd in May 2022. This report gives an update of progress on achieving the targets contained within that report.

A big vision

We are a small organisation with a big vision - to strengthen and increase the use of Gaelic and to continue to develop its status as an official language of Scotland.   We work with our partners to ensure Gaelic is viewed by all as a social, cultural and economic asset, whether you speak the language or not.

Our role, as set out in the Gaelic Language (Scotland) Act 2005, comprises policy development, provision of advice and funder. It also includes strategic oversight of the National Gaelic Language Plan, with an important responsibility as the Scottish Ministers' advisors on the Gaelic language.

Full details of our vision and strategic priorities, and how we measure these are set out in our Corporate Plan 18 -23.

Target: the achievement of our Corporate and Operational Plans

Metric: Annual Report and Accounts

Update:

In the financial year 2021/22 the the impact of the Covid-19 restrictions were still being felt across the world. Bòrd na Gàidhlig staff continued to work from home providing as full a service as possible however, the restrictions and new ways of working impeded the work of some partners and stakeholders which subsequently affected BnG's ability to achieve its KPIs and Targets. The table below gives a summary:

KPIs met		KPIs not met		KPIs impacted by Covid-19	
No.	%	No.	%	No.	%
8	89	1	11	0	0

Targets met		Targets not met		Targets impacted by Covid-19		Targets overtaken / N/A	
No.	%	No.	%	No.	%	No.	%
19	79	3	13	1	4	1	4

Our partners

At the heart of our vision and strategy are our partners. We recognise that to deliver the greatest impact, we need to focus our strategy on working with those key partner organisations who work across communities throughout Scotland, reaching current and future Gaelic speakers and those who are interested in Gaelic.

The Gaelic language does not exist in isolation – it is connected to the land, the people, our history, our music and literature. Our partners are working tirelessly to bring Gaelic culture to a wider audience and we aim to facilitate their work, in addition to delivering our own.

We align our choice of key partners with our strategic priorities and reach formal agreements in line with our own strategic plan. We promote a continual two-way dialogue with our partners and actively seek to participate in their strategic discussions.

Target: that our stakeholders provide positive feedback about how we work

Measure: annual stakeholder survey, maintaining a similar level of satisfaction as in April 2021.

Update:

The 2021/22 stakeholder survey asked, "Do you think Bòrd na Gàidhlig is effective in meetings its priorities?"

Of those that responded to this question, that was 97% of total respondents, 86% agreed that BnG was effective in meeting its priorities. (2021 - 86%).

This agreement was over 3 levels: Fully agree 17% (5%), mostly agree 34% (37%) and partially agree 34% (44%).

Governance and Accountability

We believe the key to effective governance and accountability lies in transparency and openness. We work hard to ensure that the public has access to our key documents and papers and we strive to put as much information into the public domain as we can. We invite any interested parties to attend our meetings where possible and use digital mediums to ensure geography is no barrier to attendance.

We are open and honest about our decision-making process and we seek to measure each decision against our strategic priorities to ensure the greatest impact and value for money. Where possible, we publish our decisions on our website.

We measure our impact through engagement with our stakeholders and continually seek to benchmark our performance. Our Stakeholder Charter explains who our stakeholders are and how we engage, communicate and involve them in our work. Relevant surveys and data are used to identify where we need to concentrate our efforts.

Target: that external and internal audits provide increasingly positive reports on how BnG works.

Measure: Internal and external audit reports annually.

Update:

Internal Audit**:** Over 2021/22 Internal Audit undertook nine audits and a follow up review of previous recommendations. Across the ten reports, the assurance given on controls in place was strong (the highest rating) on all of the reports.

Wylie Bisset noted: *"We are satisfied that sufficient internal audit work has been undertaken to allow us to draw a conclusion as to the adequacy and effectiveness of the Organisation's risk management, control and governance processes. In our opinion Bòrd na Gàidhlig did have adequate and effective risk management, control and governance processes to manage its achievement of the Organisation's objectives at the time of our audit work. In our opinion, the Organisation has proper arrangements to promote and secure value for money."*

External Audit**:** Deloitte issued an unmodified audit report and in the ISA 260 for the year ended 31 March 2022, stated that "the key metrics related to BnaG's control environment have consistently been ranked as 'mature' which enables timely and efficient completion of audit procedures and strengthens the reliability of BnaG's financial reporting.".

Use of resources

When developing our annual operational plan to contribute to achievement of our 5-year corporate plan, we map the current profile of activity around Gaelic across Scotland and seek to understand how we maximise the reach of our work and that of our partners.

Each individual and organsation we support, directly or indirectly, sits at a different point on the spectrum of delivery for Gaelic and it is our goal to facilitate increasing their impact through our advisory, strategic, and funding roles.

Target: To continue to achieve our Key Performance Indicators and targets.

Measure: Annual Report and Accounts, with at least 80% of KPIs achieved annually

Update:

Despite the continued effects of the Covid 19 pandemic and the difficulties in working from home, Bòrd na Gàidhlig continued to work towards achieving the Key Performance Indicators set out in the Operational Plan.

For the financial year 2021/22 89% of KPIs were met; and 79% of targets were achieved.

The tables below give details of both for the financial year 2021/22:

KPIs met		KPIs not met		KPIs impacted by Covid-19	
No.	%	No.	%	No.	%
8	89	1	11	0	0

Targets met		Targets not met		Targets impacted by Covid-19		Targets overtaken / N/A	
No.	%	No.	%	No.	%	No.	%
19	79	3	13	1	4	1	4

Equality

Gaelic belongs to all the people of Scotland and we will seek to ensure the relevance of our work across all communities, regardless of the status of Gaelic in that community. We will employ a diverse range of tools to reach those who may not be engaged by traditional methods and we will seek to promote the diversity of our staff team and continually foster innovation and creativity.

Target: Evidence is provided for a diverse range of communities

Measure: Responses submitted to regional and national public consultations

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Update: In the year to 31 March 2022, Bòrd na Gàidhlig submitted responses to 36 consultations a selection of which are noted below:

Scottish Government Impact Assessments on Back-to-School arrangements

Scottish Fire and Rescue Service: Long-term Vision

University of the Highlands and Islands: Further Education Teaching Programme

Local Place Plan Regulations

Transport Scotland: Impact on Islands Communities of Free Bus Travel for Young People Under 22

Scottish Government: Funding for Culture

Scottish Governement: 10 year National Strategy for Economic Transformation Consultation

Scottish Government: Scottish Attainment Challenge

Scottish Government: Scotland's public finances in 2022-23 and the impact of Covid

Cairngorms National Park Partnership Plan Consultation

Scottish Government: A National Care Service for Scotland

Licensing of Short Term Lets Consultation

Scottish Land Commission: Scottish Land Rights and Responsibilities

Scottish Government: Investing in Scotland's Future – Resource Spending Review Framework

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Sustainability

Bòrd na Gàidhlig is committed to sustainable development. Our work means that we include language development as part of our definition of sustainability. Gaelic language and culture are closely entwined with the environment and in our work with partners we will ensure that those connections are communicated. The organisation reviews its operations to identify ways in which to increase positive actions for the environment and decrease those with negative impacts.

Target: Completion of environmental actions in 2021/22 Operational Plan

Measure: Biodiversity Report, meeting the requirements of Scottish Government

Update:

The action set out in the 2021/22 Operational Plan was achieved in January 2022 with the introduction of the Business Travel Policy. This laid out a hierarchy of travel options in order of impact on carbon footprint which has to be followed in conjunction with the Travel and Subsistence Policy.

In 2021/22, COVID-19 continued to have an impact on the day to day working at BnG. The pandemic meant that all staff were working from home from March 2020 until May 2022 when a hybrid working trial was launched. In 2021/22 all internal and a majority of external meetings were held online thus significantly reducing our carbon footprint for the year.

The pandemic showed that we can change our working practices in a way that will have a positive impact on the environment and many of these practices have now been normalised across the organisation. This may mean that we are able to achieve our target of net zero carbon sooner than 2045, which will be a positive outcome from what has been a challenging time for everyone.

For	Audit & Assurance Committee
Date of Meeting	07/02/2023
Location:	Online
Item on Agenda	4.2

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 PT 1 – Work Plan 2023/24	
1.0	**Purpose**		
1.1	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. The paper is in English as it is presented by the Head of Finance and Corporate Affairs.		
2.0	**Background**		
2.1	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. The 2022/23 workplan was last reviewed in November 2022.		
3.0	**Main points**		
3.1	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. Current and next financial year work plans are both included for review and information.		
4.0	**Recommendation**		
4.1	The Committee is requested to: - make recommendations for changes as viewed as appropriate - approve the workplans		
5.0	**Key Strategic Impacts**		
5.1	**Impact on Finance**		
	The workplans do not have a financial impact but do ensure that financial matters are properly scrutinised by the Committee.		
5.2	**Impact on Staff**		
	The workplans provide a guide to officers as to work to be developed during the year.		
5.3	**Impact on Training**		
	Not applicable.		

5.4	**Links to Corporate Aims**		
	The report contributes to the corporate aim that BnG continues to develop how it works.		
5.5	**Links to the National Performance Framework**		

Our 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	☐	Children & Young People	☐
Culture	☐	Communities	☐
Environment	☐	Poverty	☐
Health	☐	International	☐
Learning	☐	Economy	☐
Successful innovative businesses	☒		

5.6	**Impact on Reputation**
	The workplans ensure 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 workplans ensure that the Committee fulfils its stautory 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 Mhì-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 Mhì-chinntean	Risk Management				√
Lèirmheas air an Siostam Ionmhas ùr	Review of New Finance System				√
Stiùireadh Coileanaidh	Performance Management				√
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 Comatiahd 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 Resilence Report				√
Ro-innleachd Rianachd Mhì-chinntean	Risk Management Strategy	√			
Puingean eile					

A' Chomataidh Sgrùdaidh is Dearbhachd (CSD) Plana Obrach 2023/24		Cèitean 23/05/2023	Sultain 19/09/2023	Samhain 14/12/2023	Gearran 20/02/2024
Puingean Stèidhichte					
Cùisean Tòiseachaidh / Fàilte	Introduction / Welcome	√	√	√	√
Nochdadh Com-pàirt	Declarations of Interest	√	√	√	√
Geàrr-chunntas	Minutes	√	√	√	√
Clàr-gnìomhan	Actions log	√	√	√	√
Rianachd Mhì-chinntean	Risk Management	√	√	√	√
Inbhe Molaidhean Sgrùdadh	Status of Audit Recommendations	√	√	√	√
Plana-obrach	Workplan	√	√	√	√
Aithisgean In-sgrùdaidh					
Buidhnean Taobh a-muigh - Stiùireadh Coileanaidh	*External Organisations (MFOs) - Performance Management*	√			
Lèirmheas air an Siostam Ionmhais ùr	*Review of New Finance System*	√			
Aithisg Bhliadhnail In-sgrùdadh	Internal Audit Report	√			
Leanmhainn	Follow Up Review	√			
Lèirmheas air Siosteam Òrdughan Ceannachd	Purchase Order System Review				
Stiùireadh Fiosrachadh agus Tèireantachd	Information and Security Management				
Trusadh Luchd-obrach agus Planadh Leantainneachd	Staff Recruitment & Succession Planning				
Rianachd Mhì-chinntean	Risk Management				
Teachd a-steach agus Luchd-fiach	Income & Creditors				
Stiùireadh Coileanadh Luchd-obrach	Employee Performance Management				
Buidhnean Taobh a-muigh - Stiùireadh Coileanaidh	External Organisations (MFOs) - Performance Management				
Tabhartasan do Bhuidhnean Gàidhlig	Grants to Gaelic Organisations				
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 Comatiahd 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 Resilence Report				√
Ro-innleachd Rianachd Mhì-chinntean	Risk Management Strategy	√			
Puingean eile					