

## BÒRD NA GÀIDHLIG

Coinneamh Comataidh Sgrùdaidh is Dearbhachd  
Air-loidhne – MS Teams  
Dimàirt 07/02/2023 09.30-11.30  
Geàrr-chunntas

Meeting of the Audit and Assurance Committee  
Online – MS Teams  
Tuesday 07/02/2023 09.30-11.30  
Minutes

## SEISEAN FOGAILTE

## OPEN SESSION

## 1.0 CÙISEAN TÒISEACHAIDH

## OPENING ITEMS

## 1.1 Fàilte is Leisgeulan

## Welcome &amp; Apologies

Buill Comataidh an Làthair:Committee Members Present:

Stewart MacLeòid (Cathraiche) [StML]  
Seonaidh Charity [SC]  
Jennifer Gilmour [JG]  
Raibeart MacFhionghain [RMF]

Stewart MacLeod (Chair) [StML]  
Seonaidh Charity [SC]  
Jennifer Gilmour [JG]  
Robert MacKinnon [RMK]

An Làthair:In Attendance:

Shona NicIlinnein, Ceannard/Oifigear Cunntachail [SNI]  
Nicola Pearson, Ceann an Ionmhais agus Cùisean Corporra [NP]  
Susan Brook, Wylie Bissett [SB]  
Mark Laird, Audit Scotland [ML]  
Orla NicDhòmhnaill, A' Clàradh a' Gheàrr-chunntais [OND]

Shona MacLennan, Ceannard/Accountable Officer [SML]  
Nicola Pearson, Head of Finance and Corporate Affairs [NP]  
Susan Brook, Wylie Bissett [SB]  
Mark Laird, Audit Scotland [ML]  
Orla MacDonald, Recording the Minute [OMD]

Leisgeulan:

Cha robh gin ann.

Apologies:

There were none.

## 1.2 A' Nochdadh Chom-pàirtean

## Declaration of Interests

JG – Riaghaltas na h-Alba

JG – Scottish Government

## 1.3 Gnothach Iomchaidh sam Bith Eile

## AOCB

Cuspair 7.1 ri chumail san t-seisean fosgailte

Item 7.1 to be held in the open session.

## 2.0 AITHISGEAN IN-SGRÙDAIDH

## INTERNAL AUDIT REPORTS

## 2.1 In-sgrùdadh: Aithisgean Ràitheil

## Internal Audit: Quarterly Reports

Stiùireadh CoileanadhPerformance Management

Dh'innis SB do Bhuill gur e adhbhar an aithisg ath-sgrùdadh a dhèanamh air a' phròiseas planadh gnìomhachais agus aithrisean coileanaidh airson na buidhne agus air èifeachdas modhan planaigh agus PCCan. Chaidh ìre làidir de bharantas a thoirt seachad agus cha deach molaidhean sam bith a thogail. Chaidh ìre làidir de bharantas a thoirt cuideachd mu mhodhan dealbhadh agus aithris PCC. Thug SB iomradh air na raointean de dheagh chleachdadh a bha air am mìneachadh san aithisg agus chuir i an cèill a-rithist nach deach molaidhean sam bith a thogail.

SB told Members that the purpose of the assignment was to review the business planning process and performance reporting for the organisation and the effectiveness of the planning procedures and KPIs. A strong level of assurance was provided with no recommendations raised. A strong level of assurance was also given to the planning procedures and KPI reporting. SB gave an overview of the areas of good practice outlined in the report and reiterated that no recommendations were raised.

Dh'fhaighnich Buill an robh an aithisg seo a' beachdachadh air planadh agus aithris air an taobh a-staigh a-mhàin agus dhearbhadh SB gun deach deuchainnean sampail a chleachdadh, agus nach ann dìreach mu phlanadh agus aithris air an taobh a-staigh a bha seo.

Members asked if this report only considered internal planning and reporting and SB confirmed that sample testing was used, and this was not limited to internal planning and reporting.

Thug an Ceannard fa-near gun robh an Sgioba-stiùiridh air ath-sgrùdadh a dhèanamh air na h-aithisgean agus air còmhraidhean a chumail le luchd-sgrùdaidh bhon taobh a-staigh mus deach an cur air beulaibh na Comataidh.

The Ceannard noted that the Leadership Team had reviewed the reports and held discussions with internal auditors prior to them being presented to the Committee.

Co-dhùnadh:Decision:

Dh'aontaich Buill ris an aithisg mar a chaidh a thaisbeanadh.

Members approved the report as presented.

### Riaghladh

Dh'innis SB do Bhuill gun robh an lèirmheas seo ann airson dèanamh cinnteach gun robh rèiteachaidhean riaghlaidh iomchaidh aig a' bhuidhinn agus gun robh iad sin air an stèidheachadh tron bhuidhinn air fad. Chaidh beachdachadh cuideachd air structar riaghlaidh agus rèiteachaidhean inntigidh do Bhuill ùra. Chaidh ìre làidir de bharantas a thoirt seachad agus cha deach molaidhean sam bith a thogail. Mhìnich SB gun deach suirbhidh a chuirteachadh gu Buill a' Bhùird-stiùiridh agus thug i fa-near gun robh na toraidhean fàbharach. Thug SB seachad geàrr-chunntas air na raointean de dheagh chleachdadh mar a chaidh a mhìneachadh san aithisg.

### Governance

SB told Members that this review was to ensure that the organisation had appropriate governance arrangements in place and that these were embedded throughout. The governance structure and induction arrangements for new Members were also considered. A strong level of assurance was provided with no recommendations raised. SB explained that a survey had been circulated to Board Members and noted that the results were positive. SB gave an overview of the areas of good practice as set out in the report.

Dhearbh SB gun tèid am briathrachas airson 'Bòrd-stiùiridh' a cheartachadh.

SB confirmed that the wording for the 'Board of Management' would be corrected.

Dh'fhaighnich Buill an deach beachdachadh air na fèin-mheasaidhean a bha Buill a' Bhùird-stiùiridh a' dèanamh gach bliadhna. Dhearbh SB gun tug an aithisg fa-near gun deach iad sin a dhèanamh ach gun deach toraidhean bhon sgrùdadh aca fhèin a chleachdadh.

Members asked whether self-assessments carried out annually by Board Members had been considered. SB confirmed that the report noted that these had been carried out but that results from their own survey had been used.

Dh'fhaighnich Buill an robh adhartas sam bith air a bhith ann a thaobh fastadh Bhuill ùra. Dhearbh an Ceannard gun robh seo a' dol air adhart agus chaidh aithneachadh cho buannachdail 's a bhiodh e àireamh nas àirde de Bhuill a bhith ann.

Members asked whether there had been any developments in recruitment of new Board Members. The Ceannard confirmed that this was being progressed and it had been recognised how beneficial it would be to have a higher number of Board Members.

Dh'fhaighnich Buill an robh an luchd-sgrùdaidh bhon taobh a-staigh air beachdachadh air fastadh Bhuill Cho-thaghte anns h-aithrisean air Riaghladh. Dhearbh SB gun robh iad air a bhith a' beachdachadh air Buill san fharsaingeachd agus gum biodh i deònach tuilleadh deasbaireachd a dhèanamh air seo.

Members asked whether the internal auditors had considered the recruitment of Co-opted Members in their reporting on Governance. SB confirmed that they had been considering Board Members in general and that she would be willing to discuss this further.

### Co-dhùnadh:

Dh'aontaich Buill ris an aithisg mar a chaidh a thaisbeanadh.

### Decision:

Members approved the report as presented.

### Rianachd Mhì-chinntean

Mhìnich SB do na Buill gun robh an aithisg seo a' beachdachadh air na dòighean rianachd mhì-chinntean aig a' bhuidhinn. Fhuair an aithisg seo ìre làidir de bharantas, le dà bheachd air an togail. Thug SB seachad tuilleadh fiosrachaidh mu na raointean air am bu chòir beachdachadh.

### Risk Management

SB explained to Members that this report considered the risk management arrangements in place. This report received a strong level of assurance, with two observations raised. SB provided further information on the areas to consider from these observations.

Thug an Ceannard seachad fiosrachadh mu thrèanadh stiùireadh cunnairt a bhiodh am Bòrd a' dèanamh sa Mhàrt 2023.

The Ceannard provided information on risk management training which the Board would be undertaking in March 2023.

Thug Buill fa-near gur e àm feumail a bh' ann an aithisg seo fhaighinn leis gun robh ath-sgrùdadh ga dhèanamh air a' phròiseas airson beachdachadh air a' Chlàr Mhì-chinntean.

Members noted that it was a useful time to receive this report as the process for considering the Risk Register was being reviewed.

Thug NP fiosrachadh do RMF air pròiseas nan Clàran Mhì-chinntean agus mar a thathar ag aithris orra.

NP provided information to RMK on the Risk Register process and how these are reported.

Co-dhùnadh:

Dh'aontaich Buill ris an aithisg mar a chaidh a thaisbeanadh.

Decision:

Members approved the report as presented.

**2.2 Inbhe Molaidhean Sgrùdaidh**

Dh'innis NP do Bhuill gun deach adhartas a dhèanamh air a' chiad dà mholadh ach air sgàth fòrladh tinneis san sgioba cha robh iad sin deiseil ro dheireadh an Fhaoillich. Thug NP seachad fiosrachadh às ùr leis nach robh am fiosrachadh a chaidh a thaisbeanadh ùraichte aig àm na coinneimh. Chaidh a dhearbhadh gun robh nithean FUR 2 agus FUR 3 crìochnaichte agus gu bhith air an toirt air falbh bhon chlàr.

Mhìnich NP gu bheil goireas òrdugh ceannach aig an t-siostam ionmhais air-loidhne air an neul ach gu bheil feum air tuilleadh dheuchainnean gus faighinn a-mach a bheil seo iomchaidh airson feumalachdan Bhòrd na Gàidhlig, agus bhiodh seo deiseil ro dheireadh na bliadhna ionmhais. Dhearbh NP gun robhar an dùil gun tèid an gnìomh seo a thoirt far a' chlàr aon uair 's gu bheil an deuchainn deiseil.

Dh'innis NP do Bhuill gun gabhadh an dàrna moladh a chomharrachadh mar choileanta oir chaidh a dhearbhadh gun robh an goireas òrdugh ceannach aig an t-siostam ionmhais air-loidhne a' ceadachadh sgrìobhainnean a luchdachadh suas.

Bha am moladh deireannach fhathast a' dol air adhart gus an rachadh tuilleadh dheuchainnean a dhèanamh.

Co-dhùnadh:

Dh'aontaich Buill ris an aithisg mar a bha iad air an taisbeanadh.

**Status of Audit Recommendations**

NP told Members that progress had been made on the first two recommendation but due to absence within the team these had not been completed by the end of January. NP provided a further update as the information presented was not up to date at the time of the meeting. It was confirmed that items FUR 2 and FUR 3 were complete and to be removed from the register.

NP explained that the cloud finance system had a purchase order facility, but further testing was needed to ascertain whether this was appropriate for the needs of Bòrd na Gàidhlig, and this would be completed by the end of the financial year. NP confirmed that it is intended that this action should be removed once testing is complete.

NP told Members that the second recommendation could be marked as complete as it had been confirmed that the purchase order element of the cloud finance system allowed the upload of documentation.

The final recommendation remained in progress until further testing was carried out.

Decision

Members approved the report as presented.

**3.0 RIANACHD MHÌ-CHÌNNTÈAN****RISK MANAGEMENT****3.1 Rianachd Mhì-chinntean****Risk Management**

Dh'innis NP do Bhuill gun robh an clàr a chaidh a thaisbeanadh a' sealltainn nan atharraichean air fad a chaidh a mholadh bho choinneamh mu dheireadh na Comataidh agus chaidh atharrachaidhean sam bith a chomharrachadh ann an dearg. Cha robh atharrachadh sam bith air ìrean mhì-chinnt a chaidh a mholadh.

NP told Members that the register presented showed all the proposed amendments made since the last Committee meeting and any changes were marked in red. There were no changes to proposed risk ratings.

Dh'fhaighnich Buill an tèid ùrachadh sam bith a dhèanamh air gnìomhan co-cheangailte ri foghlam. Thug an Ceannard seachad tuilleadh fiosrachaidh mu dhleastanasan Bhòrd na Gàidhlig agus mar a tha taic ga toirt seachad air cùisean a tha a' toirt buaidh air foghlam Gàidhlig. Thug an Ceannard dearbhadh do Bhuill gu bheil Bòrd na Gàidhlig a' dèanamh nas urrainn dhaibh gus cuideachadh.

Members asked whether any actions would be updated relating to education. The Ceannard provided further information on Bòrd na Gàidhlig's responsibilities and how support is provided on issues affecting Gaelic education. The Ceannard provided assurance to Members that Bòrd na Gàidhlig is doing all that it can to assist.

Dh'fhaighnich Buill mu Phlanaichean Gàidhlig Coimhearsnachd agus dh'innis an Ceannard do Bhuill gun robh buidheann coimhearsnachd ann an Uibhist air coinneamh a chumail mun chothrom Plana Gàidhlig a chruthachadh don choimhearsnachd. Bha Bòrd na Gàidhlig cuideachd air taic-airgid a thoirt seachad gus taic a chumail ri Plana Gàidhlig airson an Eilein Sgitheanaich is Ratharsair.

Members asked about Community Gaelic Language Plans and the Ceannard told Members that a community group in Uist had held a meeting on the opportunity to develop a Gaelic Language Plan for the community. Funding support had also been provided by Bòrd na Gàidhlig to support the creation of a Gaelic Language Plan for Skye and Raasay.

Dh'fhaighnich Buill mu cho follaiseach sa tha Gàidhlig taobh a-staigh Bile nan Cànan Albannach agus thug an Ceannard beagan fiosrachaidh seachad mun cho-chomhairleachadh phoblach a chaidh a ruith agus dhearbhadh i nach robh dragh oirre mu fhaicsinneachd na Gàidhlig sa chùis seo.

Co-dhùnadh:

Dh'aontaich Buill ris a' chlàr mar a chaidh a thaisbeanadh.

Members asked about the visibility of Gaelic within the Scottish Languages Bill and the Ceannard provided some information on the public consultation which was run and confirmed that she was not concerned about the visibility of Gaelic in this instance.

Decision:

Members approved the register as presented.

#### 4.0 RIAGHLADH

##### 4.1 Sgrùdadh Luach as Fheàrr

Dh'innis NP do Bhuill gun robh an Lèirmheas Luach as Fheàrr a' mìneachadh coileanadh mu choinneamh nan targaidean agus nan ceumannan a chaidh a mhìneachadh san Aithris Luach as Fheàrr airson 2021/22 a chaidh a chur air beulaibh na Comataidh sa Chèitean 2022.

Thug Buill fa-near nach robh e coltach gun robh mòran buaidh aig Covid-19 ged a chaidh seo a thoirt fa-near san ath-sgrùdadh. Dh'innis NP do Bhuill gun robh e iomchaidh toirt fa-near gun robh a' bhuidheann fhathast ag obair bhon taigh airson mòran den ùine seo agus gum biodh buaidh air a bhith aig seo. Thug an Ceannard fios gun robh Covid-19 gu sònraichte air buaidh a' thoirt air Foghlam Tràth-bhliadhnaichean.

Thug Buill fa-near gur dòcha gum biodh an targaid fo Riaghladh agus Cunntachalachd doirbh a choileanadh leis gun robh aithisgean air a bhith glè fhàbharach agus thug NP fa-near gun tèid beachdachadh air seo airson aithisgean san àm ri teachd.

Co-dhùnadh:

Thug Buill fa-near don Sgrùdadh Luach as Fheàrr.

#### GOVERNANCE

##### Best Value Review

NP told Members that the Best Value Review set out performance against the targets and measures set out in the Best Value Statement for 2021/22 which had been presented to the Committee in May 2022.

Members noted that it did not appear that there had been much impact by Covid-19 although this was noted in the review. NP told Members that it was appropriate to acknowledge that the organisation was still working from home for much of this time and that this would have had an impact. The Ceannard advised that Early Years' Education was particularly affected by Covid.

Members noted that the target under Governance and Accountability may be hard to achieve as reports had been very positive, NP noted that this would be considered for future reports.

Decision:

Members noted the Best Value Review.

##### 4.2 Plana Obrach na Comataidh Sgrùdaidh is Dearbhachd

Thug NP iomradh air na planaichean-obrach agus atharrachaidhean sam bith a chaidh a dhèanamh.

Dh'fhaighnich Buill cuin a bhiodh na h-Aithisgean In-sgrùdaidh airson 2023/24 rim faighinn agus dh'innis SB dhaibh gum biodh na dreachd cinn-latha rim faighinn sna làithean às dèidh na coinneimh.

Co-dhùnadh:

Thug Buill fa-near do na Planaichean Obrach.

##### Audit & Assurance Committee Workplan

NP gave an overview of the workplans and any changes that had been made.

Members asked when the Internal Audit Reports for 2023/24 would be received and SB told them that the draft dates would be available in the days following the meeting.

Decision:

Members noted the Work Plans.

#### 7.0 SGRÙDADH BHON TAOBH A-MUIGH (air a ghluasad bhon sheisean dùinte gu sheisean fosgailte)

##### 7.1 Plana Sgrùdaidh Bliadhnaile 22/23

Ghabh ML an cothrom e fhèin a chur an aithne don Chomataidh mar an Stiùiriche Com-pàirt airson Sgrùdadh Taobh a-muigh. Dh'innis ML do Bhuill gun robh obair planaigh airson an Sgrùdaidh gu ìre mhòr deiseil agus gun robh dreachd den Phlana Sgrùdaidh an sàs, agus nuair a bhiodh seo deiseil gum biodh e air a chuariteachadh do Bhuill.

Dh'fhaighnich Buill mun dàimh eadar Deloitte agus Sgrùdadh Alba, mhinich ML gu bheil cuairteachadh sgrùdaidh ann a h-uile

#### EXTERNAL AUDIT (moved from closed session to open session)

##### Annual Audit Plan 22/23

ML took the opportunity to introduce himself to the Committee as the Engagement Lead for the External Audit. ML told Members that planning work for the Audit was substantially complete and that a draft Audit Plan was in place, once this was finalised this would be circulated to Members.

Members asked about the relationship between Deloitte and Audit Scotland, ML explained that there is an audit

còig bliadhna agus na h-adhbharan airson seo.

Dh'fhaighnich Buill dè an ìre is gun robhar a' beachdachadh air toiraidhean sgrùdaidhean san àm a dh'fhalbh sa phlanadh. Dhearbh ML gun toir iad aire don obair air fad a rinn Deloitte thar nam bliadhnaichean. Thug ML seachad cuideachd beagan fiosrachaidh mun dàimh eadar Luchd-sgrùdaidh bhon Taobh a-muigh agus Luchd-sgrùdaidh Taobh a-staigh.

Co-dhùnadh:

Thug Buill fa-near don aithisg labhairteach mun Phlana Sgrùdaidh Bhliadhnail.

rotation every five years and the reasons for this.

Members asked to what extent the findings of past audits would be considered in their planning. ML confirmed that they will take into consideration all the work that Deloitte had completed over the years. ML also provided some information on the relationship between External Auditors and Internal Auditors.

Decision:

Members noted the verbal report on the Annual Audit Plan.

**5.0 GISBE**

Cha robh gin ann.

**SEISEAN DÙINTE**

Ceann-latha na h-ath choinneimh:

23/05/2023 09.30 - 12.30

**Coinneamh dhùinte le luchd-sgrùdaidh/in-sgrùdaidh ma bhios ia dhith.**

*Lèirmheas den choinneimh às dèidh làimh*

**AOCB**

There were none.

**CLOSED SESSION**

Date for the next meeting:

23/05/2023 09.30 - 12.30

**Closed meeting with internal/external auditors if required.**

*Post-meeting Review of meeting*

Ceann-là na coinneimh	07/02/2023
Dearbhte le Sgioba-stiùiridh	21/02/2023
Air adhart gu Cathraiche na Comataidh airson dearbhadh/atharrachadh	21/02/2023
Dearbhte le Cathraiche na Comataidh	29/02/2023
Air falbh airson dearbhadh/eadar theangachadh	21/02/2023
Dearbhte le Buill an CPG	12/03/2023
Dearbhadh air atharraichean a bharrachd le ET	21/03/2023
Dearbhadh air co-ionannachd eadar a' Ghàidhlig is a' Bheurla san dreach dheireannach	21/03/2023