

BÒRD NA GÀIDHLIG

Coinneamh Comataidh Sgrùdaidh is Dearbhachd
Air loidhne – MS Teams
Dimàirt 19/09/2023 09.30-11.00

Meeting of the Audit and Assurance Committee
Online – MS Teams
Tuesday 19/09/2023 09.30-11.00

CLÀR-GNOTHAICH**AGENDA**

SEISEAN FOSGAILTE	OPEN SESSION	09:30-11.00
1.0 CÙISEAN TÒISEACHAIDH	OPENING ITEMS	
1.1 Fàilte is Leisgeulan	Welcome & Apologies	
1.2 A' Nochdadh Chom-pàirtean <i>Bu chòir do Bhuill com-pàirt ionmhasail no neo-ionmhasail a th' aca ann an cùis sam bith air am bithear a' beachdachadh a chlàradh, le bhith a' comharrachadh na puinge buntainniche agus an t-seòrsa com-pàirt a th' aca.</i>	Declaration of Interests <i>Members should declare any financial and non-financial interest they have in the items of business for consideration, identifying the relevant agenda item, and the nature of their interest.</i>	
1.3 Gnothach Iomchaidh sam Bith Eile <i>Bu chòir iarrtas sam bith airson puinge eile a thogail fo GISBE a chur gu Cathraiche na Comataidh dà latha ron choinneimh.</i>	AOCB <i>Any items for AOCB should be sent for consideration to the Committee Chair two days prior to the meeting.</i>	
2.0 MOLAI DHEAN SGRÙDAIDH	AUDIT RECOMMENDATIONS	
2.1 Ri Aontachadh Inbhe Molaidhean Sgrùdadh PT1 Clàr Molaidhean Sgrùdadh <i>Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra</i>	For Decision Status of Audit Recommendations PT1 Audit Recommendations Register <i>Nicola Pearson, Head of Finance and Corporate Affairs</i>	d. 3
3.0 SGRUDADH BHON TAOBH A-MUIGH	EXTERNAL AUDIT	
3.1 Airson Fiosrachadh* – <i>Aithisg Labhairteach</i> Aithisg Sgrùdaidh Bliadhnail Taobh a-muigh <i>Brian Battison, Audit Scotland</i>	For Information* - Verbal Report External Audit Annual Audit Report <i>Brian Battison, Audit Scotland</i>	
4.0 RIAGHLADH	GOVERNANCE	
4.1 Ri Aontachadh Plana Obrach na Comataidh Sgrùdaidh is Dearbhachd 23/24 PT1 Plana Obrach 23/24 <i>Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra</i>	For Decision Audit & Assurance Committee Workplan 23/24 PT1 Workplan 23/24 <i>Nicola Pearson, Head of Finance & Corporate Affairs</i>	d. 6
5.0 GISBE	AOCB	
SEISEAN DÙINTE	CLOSED SESSION	10:15-11.00

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-ghnothaich.
- Bidh cothrom aig Buill deasbad iarraidh air pàipearan 'Airson Fiosrachadh' air nach eil rionnag * le bhith a' leigeil fios do Chathraiche a' Chomataidh co-dhiù latha ron choinneimh.
- Far a bheil ceistean aig Buill co-cheangailte ri leithid clàr-ghnìomhan, poileasaidhean, planaichean no cùisean ionmhais a th' anns na pàipearan, thathar gam brosnachadh gus na ceistean sin a chur air post-d gu oifis@gaidhlig.scot co-dhiù dà latha obrach ron choinneimh. Cuiridh an sgioba rianachd a' cheist sin air adhart chun an oifigeir iomchaidh airson freagairt, agus airson a bhith cothromach 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	19/09/2023
Location:	Online
Item on Agenda	2.1

Title	Status of Audit Recommendations	
Request	For Decision	
Spokesperson	Nicola Pearson, Head of Finance and Corporate Affairs	
Governance route for the report	Date	Type of Treatment
Sgioba Stiurdh	22/08/2023	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 will be reviewed by the internal and external auditors as part of their audit work.	
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, one action has been completed and progress is being made on the outstanding item.	
3.2	There are no outstanding external audit recommendations.	
3.3	The internal audit recommendations are detailed in the appendix.	
4.0	Moladh /Recommendation	
4.1	The Committee is requested to: - Approve the register	
5.0	Prìomh Bhuidhean Ro-innleachdach	
5.1	Buidhean air Ionmhas/Impact on Finance	
	Audit fees are included in the budget.	
5.2	Buidhean air Luchd-obrach/Impact on Staff	
	The register is reviewed by the Leadership Team and managers regularly to ensure that progress is being made with the actions.	
5.3	Buidhean air Trèanadh/ Impact on Training	
	n/a	

5.4	Ceanglaichean ri Amasan Ro-innleachadh agus Corporra/Links to Strategic and Corporate Aims			
	The register contributes to the corporate aim that BnG continues to develop how it works.			
5.5	Ceanglaichean ri Frèam-obrach Coileanaidh Nàiseanta/ Links to the National Performance Framework			
	OUR PURPOSE		OUR VALUES	
	To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth		We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way	
	NATIONAL OUTCOMES			
	Human Rights	<input type="checkbox"/>	Children & Young People	<input type="checkbox"/>
	Culture	<input type="checkbox"/>	Communities	<input type="checkbox"/>
	Environment	<input type="checkbox"/>	Poverty	<input type="checkbox"/>
	Health	<input type="checkbox"/>	International	<input type="checkbox"/>
	Learning	<input type="checkbox"/>	Economy	<input type="checkbox"/>
	Successful innovative businesses	<input checked="" type="checkbox"/>		
5.6	Buaidhean air Cliù/Impacts on Reputation			
	It is important the BnG continues to demonstrate improvement and these audit recommendations contribute to this.			
5.7	Buaidhean air Slàinte is Sàbhailteachd/Impacts on Health and Safety			
	n/a			
5.8	Buaidhean Laghail/Legal Impacts			
	n/a			
5.9	Buaidhean air Co-ionannas/Impacts on Equality			
	n/a			
5.10	Buaidhean air Àireannachd/Impacts on Environment			
	n/a			

Audit Recommendations Register

Seisean Fosgailte | Open Session
Cuspair 2.1 PT1

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

IAR2	23/05/2023	We recommend that documented policies and procedures are created to support staff as they transition to the use of Xero.	BNG will prepare desk notes	Head of Finance & Corporate Affairs	Initial desk notes being tested	10-Aug-23	In progress	31-Aug-23
IAR3	23/05/2023	We recommend that the Organisation review and update their Desktop Instructions for the Delivery Partners Grant Schemes to ensure they remain in date.	BNG will prepare desk notes	Oifigear Maoineachaidh is Phròiseactan	Desk notes have now been approved.	09-Aug-23	Complete	30-Jun-23

THERE ARE NO EXTERNAL AUDIT RECOMMENDATIONS



For	Audit & Assurance Committee
Date of Meeting	19/09/2023
Location:	Online
Item on Agenda	4.1

Title	Audit & Assurance Committee Work Plan	
Request	For Decision	
Spokesperson	Nicola Pearson, Head of Finance and Corporate Affairs	
Governance route for the report	Date	Type of Treatment
-	-	-
Appendices	PT 1 – Work Plan 2023/24	
1.0	Purpose	
1.1	<p>The purpose of this report is to provide the Audit and Assurance Committee with a work plan which sets out the key issues that the Committee needs to consider as part of its work program for the year.</p> <p>The paper is in English as it is presented by the Head of Finance and Corporate Affairs.</p>	
2.0	Background	
2.1	<p>Both Committees and the Board of BnG have a work program. They are useful in planning and ensuring that relevant and regular topics are presented throughout the year.</p> <p>The 2023/24 workplan was last reviewed in May 2023.</p>	
3.0	Main points	
3.1	<p>The Plan covers the Committee's annual cycle. The plan is reviewed at each meeting to ensure it is completed or where there are deviations, that these are monitored.</p>	
4.0	Recommendation	
4.1	<p>The Committee is requested to:</p> <ul style="list-style-type: none"> - make recommendations for changes as viewed as appropriate - approve the workplans 	
5.0	Key Strategic Impacts	
5.1	Impact on Finance	
	<p>The workplans do not have a financial impact but do ensure that financial matters are properly scrutinised by the Committee.</p>	
5.2	Impact on Staff	
	<p>The workplans provide a guide to officers as to work to be developed during the year.</p>	
5.3	Impact on Training	
	<p>Not applicable.</p>	
5.4	Links to Corporate Aims	
	<p>The report contributes to the corporate aim that BnG continues to develop how it works.</p>	

5.5	Links to the National Performance Framework			
	Our Purpose		Our Values	
	To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth		We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way	
	NATIONAL OUTCOMES			
	Human Rights	<input type="checkbox"/>	Children & Young People	<input type="checkbox"/>
	Culture	<input type="checkbox"/>	Communities	<input type="checkbox"/>
	Environment	<input type="checkbox"/>	Poverty	<input type="checkbox"/>
	Health	<input type="checkbox"/>	International	<input type="checkbox"/>
	Learning	<input type="checkbox"/>	Economy	<input type="checkbox"/>
	Successful innovative businesses	<input checked="" type="checkbox"/>		
5.6	Impact on Reputation			
	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 statutory responsibilities.			
5.9	Impact on Equality			
	n/a			
5.10	Impact on Environment			
	n/a			

A' Chomataidh Sgrùdaidh is Dearbhachd (CSD) Plana Obrach 2023/24		Cèitean 23/05/2023	Sultain 19/09/2023	Samhain 21/11/2023	Gearran 20/02/2024
Puingean Stèidhichte					
Cùisean Tòiseachaidh / Fàilte	Introduction / Welcome	√	√	√	√
Nochdadh Com-pàirt	Declarations of Interest	√	√	√	√
Geàrr-chunntas	Minutes	√	√	√	√
Clàr-gnìomhan	Actions log	√	√	√	√
Co-dhùnidhean eadar coinneamhan	Decisions between meetings	√	√	√	√
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 Siosam Ionmhas 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 (May 24)				√
Teachd a-steach agus Luchd-fiach	Income & Debtors			√	√
Stiùireadh Coileanadh Luchd-obrach	Employee Performance Management		√	√	
Buidhnean Taobh a-muigh - Stiùireadh Coileanaidh	External Organisations (MFOs) - Performance Management (May 24)				√
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 Eifeachdas na Comataidh Sgrùdaidh is tràanadh	Review of Audit Committee Effectiveness and Training				
Aithisg Dion Dàta	Data Protection Report	√		√	
Aithris Luach as Fheàrr	Best Value Statement	√			
Sgrùdadh Luach as Fheàrr	Best Value Review				√
Aithisg air Tèarainteachd Dhidsiteach	Cyber Resilience Report				√
Ro-innleachd Rianachd Mhì-chinntean	Risk Management Strategy	√			
Puingean eile					