BÒRD NA GÀIDHLIG

	Coinneamh Comataidh Sgrùdaidh is Dearbhachd **Air loidhne – MS Teams** **Dimàirt 19/09/2023 09.30-11.30** **GEÀRR-CHUNNTAS**	**Meeting of the Audit and Assurance Committee** **Online – MS Teams** **Tuesday 19/09/2023 09.30-11.30** **MINUTES**
	SEISEAN FOSGAILTE	**OPEN SESSION**
1.0	**CÙISEAN TÒISEACHAIDH**	**OPENING ITEMS**
	Buill Comataidh an Làthair: Stewart MacLeòid (Cathraiche) [StML] Seonaidh Charity [SC] Jennifer Gilmour [JG] Raibeart MacFhionghain [RMF]	**Committee Members Present:** Stewart MacLeod (Chair) [StML] Seonaidh Charity [SC] Jennifer Gilmour [JG] Robert MacKinnon [RMK]
	An Làthair: Shona NicIllinnein [SNI] Nicola Pearson, Ceann an Ionmhais agus Cùisean Corporra [NP] Sue Brook, Wylie Bissett [SB] Brian Battison, Audit Scotland [BB] Orla NicDhòmhnaill, A' Clàradh a' Gheàrr-chunntais [OND]	**In Attendance:** Shona MacLennan [SML] Nicola Pearson, Head of Finance and Corporate Affairs [NP] Sue Brook, Wylie Bisset [SB] Brian Battison, Audit Scotland [BB] Orla MacDonald, Recording the Minute [OMD]
	Leisgeulan: Ealasaid Dhòmhnallach, Ceannard/Oifigear Cunntachail [ED]	**Apologies:** Ealasaid MacDonald, Ceannard/Accountable Officer [EMD]
1.1	**Fàilte is Leisgeulan** Chuir an Cathraiche fàilte air a h-uile duine don choinneimh.	**Welcome & Apologies** The Chair welcomed everyone to the meeting.
1.2	**A' Nochdadh Chom-pàirtean** JG – Riaghaltas na h-Alba	**Declaration of Interests** JG – Scottish Government
1.3	**Gnothach Iomchaidh sam Bith Eile** Cha robh gin ann.	**AOCB** There were none.
2.0	**MOLAIDHEAN SGRÙDAIDH**	**AUDIT RECOMMENDATIONS**
2.1	**Inbhe Molaidhean Sgrùdadh** Dh'innis NP do Bhuill gun robh an dhà mholadh air a' chlàr air tighinn bho In-sgrùdadh sa Mhàrt agus gun robh iad air an coileanadh. Thug i fa-near gun tèid deuchainn a dhèanamh air na nòtaichean deasga mar phàirt den In-sgrùdadh ri thighinn. Co-dhùnadh: Dh'aontaich Buill ris a' chlàr.	**Status of Audit Recommendations** NP told Members that the two recommendations on the register were from the Internal Audit in March and had both been completed. She noted that the desk notes would be tested as part of an upcoming Internal Audit. Decision: Members approved the register.
3.0	**SGRUDADH BHON TAOBH A-MUIGH**	**EXTERNAL AUDIT**
3.1	Aithisg Sgrùdaidh Bliadhnail bhon Taobh a-muigh – aithris labhairteach	External Audit Annual Audit Report – verbal report
	Thug BB seachad leisgeulan airson 's nach robh an aithisg sgrùdaidh deiseil airson na coinneimh agus mhìnich e an suidheachadh a dh'adhbharaich an dàil. Rinn e soilleir nach e coire Bhòrd na Gàidhlig a bh' ann idir. Dh'innis e don Chomataidh gun robh e dùil gun tòisicheadh an sgrùdadh air 9 Dàmhair agus gum biodh e deiseil ro dheireadh na mìos. Dhaingnich NP do Bhuill gun deach a h-uile pìos obrach a dhèanamh bho thaobh Bhòrd na Gàidhlig gus dàil sam bith a bharrachd ann am foillseachadh na h-Aithisg Bliadhnail a lùghdachadh agus thug i dhaibh fiosrachadh mun obair a chaidh a dhèanamh. Dh'iarr Buill barrachd fiosrachaidh mu na clàran-ama agus air dè cho cumanta 's a bhiodh dàil mar seo. Dh'innis BB do Bhuill na	BB apologised for not bringing the audit report to this committee meeting and explained the circumstances behind its delay. He emphasised that it was no fault of Bòrd na Gàidhlig that led to this delay and told the Committee that the audit was due to begin on 9th October and that it would be completed by the end of that month. NP reassured Members that as much work as possible had been done on Bòrd na Gàidhlig's side to minimise any further delay to the publication of the Annual Audit Report and provided them with information on the work done. Members asked for more information on the timescales and how common it would be for a delay such as this. BB

	prìomh chinn-là sa phròiseas agus dhearbh e gur e suidheachadh gu math neo-àbhaisteach a bh' ann. Dhaingnich e do Bhuill gun tèid an sgrùdadh a chrìochnachadh ro dheireadh na Dàmhair. Thug Buill taing do BB airson a bhith deònach bruidhinn ris a' Chomataidh air a' chuspair agus thug iad taing do na h-oifigearan airson an fhiosrachaidh. <u>Co-dhùnadh:</u> Thug Buill fa-near don aithisg labhairteach.	told Members the key dates in the process and confirmed that this is a very unusual situation. He assured Members that the audit would be completed by the end of October. Members thanked BB for being willing to discuss this topic with the Committee and thanked officers for their updates. <u>Decision:</u> Members noted the verbal report.
4.0	**RIAGHLADH**	**GOVERNANCE**
4.1	**Plana Obrach na Comataidh Sgrùdaidh is Dearbhachd 23/24** Mhìnich NP atharrachaidhean sam bith do Bhuill. Thug an Cathraiche fa-near gur dòcha gum biodh an ath choinneamh den Chomataidh nas fhaide air sgàth puingean a chaidh gluasad air a' chlàr-gnothaich. <u>Co-dhùnadh:</u> Dh'aontaich Buill ris a' Phlana Obrach.	**Audit & Assurance Committee Workplan 23/24** NP explained any changes to Members. The Chair noted that the next meeting of the Committee may be longer due to agenda items being moved. <u>Decision:</u> Members approved the Workplan.
5.0	**GISBE**	**AOCB**
	Thug an Cathraiche fa-near gur e seo a' choinneamh mu dheireadh den Chomataidh a bh' aig Shona NicIllinnein agus thug e taing dhi airson na h-obrach a rinn i don Chomataidh agus do Bhòrd na Gàidhlig. Mheòraich SNI air an adhartas a rinn a' bhuidheann tron ùine aice aig Bòrd na Gàidhlig agus thug i taing don Chomataidh airson an cuid obrach.	The Chair noted that it was Shona MacLennan's last meeting of the Committee and thanked her for all the work she has done for the Committee and Bòrd na Gàidhlig. SML reflected on the distance travelled by the organisation in her time at Bòrd na Gàidhlig and thanked the Committee for their work.
	SEISEAN DÙINTE	**CLOSED SESSION**
	Ceann-latha na h-ath choinneimh: 21/11/2023 09.30 - 12.30 **Coinneamh dhùinte le luchd-sgrùdaidh/in-sgrùdaidh ma bhios i a dhìth.** *Lèirmheas den choinneimh às dèidh làimh*	Date for the next meeting: 21/11/2023 09.30 - 12.30 **Closed meeting with internal/external auditors if required.** *Post-meeting Review of meeting*

Ceann-là na coinneimh	19/09/2023
Dearbhte le Sgioba-stiùiridh	22/09/2023
Air adhart gu Cathraiche na Comataidh airson dearbhadh/atharrachadh	22/09/2023
Dearbhte le Cathraiche na Comataidh	26/09/2023
Air falbh airson dearbhadh/eadar theangachadh	20/10/2023
Dearbhte le Buill an CSD	06/10/2023
Dearbhadh air atharraichean a bharrachd le ET	27/10/2023
Dearbhadh air co-ionannachd eadar a' Ghàidhlig is a' Bheurla san dreach dheireannach	27/10/2023