



Bòrd na Gàidhlig

Internal Audit 2023-24

Grants to Gaelic Organisations
October 2023

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.

1 EXECUTIVE SUMMARY

Overview

Purpose of review

The purpose of this assignment was to review the processes and procedures in place for the approval of grants and the release of instalments. We undertook testing of the grants released to ensure that the Organisation's procedures are being adhered to.

This review forms part of our 2023/24 Internal Audit Annual Plan.

Scope of review

Our objectives for this review were to ensure:

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

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

Limitation of scope

There was no limitation of scope.

1 EXECUTIVE SUMMARY

Background

Income for distribution to Gaelic Speaking Organisations

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

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

Funding Schemes

The Organisation runs funding schemes at different times through the year in addition to ad hoc project proposals at any time during the year.

During 2023/24, the Organisation had the following funding schemes on offer:

- Gaelic Arts Fund (run via a third-party, Fèisean nan Gàidheal);
- Gaelic Immersion Courses for Education Practitioners Grants;
- Gaelic Education Grants;
- Gaelic Early Years Grants;
- Taic Freumhan Coimhearsnachd (Community Grants);
- Gaelic Plans Fund;
- Colmcille: and
- Gaelic Officers Scheme.

Information on Website

The Organisation's website includes a section on funding and within the Funding Schemes page there are sections relating to the 8 grants provided by the Organisation. Each individual grant section provides information and links to the documentation required for each of the schemes.

1 EXECUTIVE SUMMARY

Desk Top Instructions

The Organisation has Desk Top Instructions that include information on recording the processes involved in inviting, receiving, evaluating, approving, and paying grants under the Delivery Partners funding scheme, in support of the Organisation's Framework document and Corporate Plan. The layout of information provided in the Desk Top Instructions defines the purpose of the procedure, definition of roles and the subsequent process to follow regarding inviting, receiving, evaluating, approving, and paying grants under each scheme. The Desk Top Instructions are updated annually by the Funding and Projects Officer and appropriately reviewed and approved by the Director of Development.

Processes and Procedures

Application and Assessment stage

- The priorities and general rules of the scheme are presented to the Policy and Resources Committee for approval, which are based on the priorities and actions set out in Organisation's Corporate and Operational Plans.
- Organisations are invited to apply based on their ability to contribute to the Corporate Plan.
- Applications are submitted by applicants on the Fluxx Grant Management system, which electronically stores information about the application and applicant and assigns a unique code to the application.
- After the closing date of the scheme, the Funding and Projects Officer (FO) screens applications to ensure they comply with the rules of the fund, returning non-compliant applications to applicants to correct, and moving compliant applications to assessment via Fluxx.
- FO adds tags to the application in Fluxx by subject area, location, and the Corporate Plan objectives the application applies to.
- A panel of a minimum of 3 Organisation Officers or Directors assess each application according to the pre-determined scoring criteria as set in the Fluxx system.
- After this phase of assessment, a round of meetings is arranged with applicants to discuss any queries and provide further depth of information on the proposed programme.
- The panel then meet again to determine proposed funding amounts, conditions and KPIs for the applicant.
- The conclusions of the panel are presented to the Senior Management Team (SMT) for approval.
- The SMT decides whether to recommend to the Board that the application is approved, approved in principle, or refused, what sum of funding to offer and any special conditions and KPIs to apply to the grant.
- All applications are presented to the Board for decision of whether to approve the application, approve the application in principle pending fulfilment of criteria, request further information or reject the application.

1 EXECUTIVE SUMMARY

- For approved applications, funding for the next financial year is considered approved and funding for any future financial years is considered approved in principle, and subject to review and re-decision by the Board before each subsequent financial year.

Post-decision

- After the Organisation receives confirmation from its sponsor division at the Scottish Government of grant-in-aid for the upcoming financial year, a letter of offer and Funding Agreement is prepared for issue to the applicant for that financial year.
- Approved applications are sent a letter of offer by the Chief Executive and rejected applications are sent a letter of refusal. The letter of offer includes standard grant conditions, application-specific conditions, a bank details form, and a timetable for the project for the given financial year.
- The Funding Agreement includes a breakdown of programme areas and how much of the Grant should be spent in delivery of them, a timetable of payments, a timetable for progress reports, and a schedule detailing targets for each of the programme areas and general functions of the applicant.
- The letter of offer and Funding Agreement are sent by the Chief Executive to the Chief Executive or equivalent of the applicant, along with standard grant conditions and a bank details form.
- Upon creation of the Funding Agreement, the Funding Team prepares a purchase order containing information including: the project's unique funding code; when the grant was approved by the Board; the total sum of the grant; and the budget code(s) from which the grant will be paid. This purchase order is prepared in parts, corresponding to the number of progress reports the Applicant is due to submit through the financial year, with the value of each part being (approximately) equal. Funding passes the purchase order on to Administration to be created which is then passed to the Director for Approval.
- On receipt of the signed Funding Agreement and bank details form, acceptance of the conditions within and fulfilment of any pre-requisite conditions, the Director notifies Finance to release the first part of the grant payment to the Applicant.

Progress monitoring and evaluation

- Dependant on the sum of the Grant, requirements of the applicant and the perceived risk of the Grant and Programme Delivery, applicants may be asked to submit progress reports every three months, four months, or six months.
- Progress reports must be submitted by the deadline as specified in the timetable for progress reports within the Funding Agreement, unless a mitigating circumstance is presented.

1 EXECUTIVE SUMMARY

- Progress reports are assessed by the FO and Director in terms of fulfilment of the targets within the schedule of the Funding Agreement as well as performance in terms of finance and governance.
- On return of a satisfactory progress report for the project, the Director notifies the Finance team to release the next stage of the grant payment (in full or in part depending on requirements and income/expenditure reports) to the Applicant.
- If the progress report indicates that the project has not utilised the grant monies that have been received to date, the Director, Funding and Finance will proceed to assess recovery of the overpayment in accordance with the Overpayments section of the Scottish Public Finance Manual.
- Payments are made by Finance following the same procedure as for creditor payments.

Approval of 2023/24 Main Funded Organisations

The Board of Directors met on 15 December 2022 to agree in principle amounts to provide Development Partners. They formalised this agreement on 9 March 2023 before sending out Funding Agreements. For organisations with Multi-Year Funding Agreements between 2019 and 2022, they were offered an extension in 2022/23. This has also been the case this year when another extension was proposed. This was so:

- That research can be done on the effectiveness of the agreement;
- That the Organisation can organise a new scheme based on a new National Plan; and
- There is an additional opportunity to move on from the effects of the corona virus.

Consultation on the National Plan has ended, and a draft Plan has been provided to Ministers. It was agreed on 9 March 2023 that a 5% increase would be offered to Delivery Partners due to increases in salaries and basic costs.

Every January, the Policy and Resources Committee are provided with an update regarding the progress of the Development Partners and an update on their performance however, it would be beneficial to provide the Committee with additional updates. Please refer to **Section 3: Detailed** Recommendations for further information.

Testing

We undertook testing of the 13 Main Funded Organisations to confirm that staff are adhering to the documented procedures for each of the grants tested.

1 EXECUTIVE SUMMARY

In agreement with the Organisations Management, we tested the following:

Organisation	Amount Granted by BnG
Comunn na Gàidhlig	£632,570.00
Stòrlann Nàiseanta na Gàidhlig	£325,265.00
Comhairle nan Leabhraichean	£193,150.00
Fèisean nan Gàidheal	£185,350.00
An Comunn Gàidhealach	£128,250.00
Ionad Chaluim Chille Ìle	£108,775.00
Ainmean-Àite na h-Alba	£85,680.00
Faclair na Gàidhlig	£84,000.00
Acair	£61,500.00
Ceòlas Uibhist	£59,485.00
Theatre Gu Leòr	£58,090.00
MG ALBA - LearnGaelic.scot	£49,280.00
Tobar an Dualchais	£42,000.00

1 EXECUTIVE SUMMARY

Work Undertaken

In line with our objectives, we undertook the following work:

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

- Discussions with Funding and Projects Officer to establish the operational and financial control arrangements and staff involvement in this process.
- Evaluating these arrangements to confirm their adequacy and evaluating whether they comply with current guidance and good practice.
- A review of Desk Top Instructions to ensure that they provide clear guidance for staff members.
- A review of the Organisation's website to ensure it included appropriate coverage of Grant information.
- A review of the Fluxx System Handbook to ensure that it provides clear guidance for staff members.

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

- Testing of the 13 Main Funded Organisations who are on Multi-Year Funding Schemes with the Organisation.
- Verifying that the information recorded on the Fluxx System matched the payment made and the original grant documentation.
- Ensuring that grants paid received the correct level of authorisation.
- Confirming that Desk Top Instructions were being adhered to.
- An assessment of supporting documentation which supports the grants process.

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

- An appraisal of the adequacy of information provided to the Board of Directors for decision making. This includes reviewing the Board of Director meeting minutes from 15 December 2022 and 9 March 2023.
- A review of the grant monitoring arrangements in place. This includes a review of all Progress Reports provided to the Organisation in 2023/24 so far.

1 EXECUTIVE SUMMARY

Conclusion

Overall conclusion

Overall Conclusion: Strong

Through our review we can conclude that the Organisation has strong controls in place over the processes and procedures in place for the approval of grants and the release of instalments.

There are several good practice points to note, and these are listed in the Executive Summary. We have raised one low grade recommendation for improvement.

From our sample testing of 13 Main Funded Organisations we can confirm that staff are adhering to the documented procedures for each of the grants tested. From the evidence sent to us by the Organisation, there were 13 Main Funded Organisations who are in Multi Year Funding Schemes. These had all been processed correctly.

Summary of recommendations

Grading of recommendations

	High	Medium	Low	Total
Grants to Gaelic Organisations	0	0	1	1

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

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 provides sufficient information to the Board of Directors and the Policy and Resources Committee. In 2023/24 the second one-year extension on the agreements for 2019 - 2022, was applied. This was due to the impact of COVID and the wait for the next National Plan. It was agreed that a 5% increase in 2022/23 financial aid amounts would be offered to the Delivery Partners for 2023/24. This being indicative of the impact on increase in costs in the past year, in proportion to the salary increase Organisation staff received in 2022/23.
2.	From our testing of 13 Main Funded Organisations, we can confirm that staff are adhering to the documented procedures for each of the grants tested.
3.	From our review we can confirm that the Organisation has Desk Top Instructions for its Main Funded Organisations. From our testing of the processes used, we found that the grants were reviewed, processed, and approved in line with the Desk Top Instructions.

1 EXECUTIVE SUMMARY

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

4.	<p>The Organisation's website contains relevant and robust information on all of its funding schemes. Each funding scheme contains key information, including:</p> <ul style="list-style-type: none"> ➤ Guidelines for applicants; ➤ Scheme details; and ➤ Funding guidance. <p>Within each individual grant section there is information and links to documentation required for each of the schemes. From our review of the website, we can confirm that relevant and useful information was provided for the following schemes:</p> <ul style="list-style-type: none"> ➤ Gaelic Arts Fund; ➤ Gaelic Immersion Courses for Education Practitioners Grants; ➤ Gaelic Education Grants; ➤ Gaelic Early Years Grants; ➤ Taic Freumhan Coimhearsnachd (Community Grants); ➤ Gaelic Plans Fund; ➤ Colmcille: and ➤ Gaelic Officers Scheme.
5.	<p>Fluxx is the Organisation's Grant Management System, used internally by staff. The Organisation has a robust Fluxx Internal Handbook which supplements Fluxx's own knowledge base and training with specific information relating to the Organisation instance of Fluxx.</p>

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.

Grants to Gaelic Organisations

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	1	1

From the table above it can be seen that the Organisation has a higher number of recommendations compared to those organisations it has been benchmarked against, in that one low grade recommendation has been raised.

3 DETAILED RECOMMENDATIONS

Updates to the Policy and Resources Committee			
Ref.	Finding and Risk	Grade	Recommendation
1.	<p>The remit of the Organisation's Policy and Resources Committee is to monitor progress on Development Partner performance.</p> <p>During our review, we found that the Policy and Resources Committee receive an annual update on Development Partner performance every year in January.</p> <p>Given that the Policy and Resources Committee only receive an annual update on the performance of Development Partner's, it is possible that appropriate scrutiny and oversight of performance is not in place.</p>	Low	We recommend that additional updates on Development Partner performance are discussed at the Policy and Resources Committee throughout the year.
Management response			Responsibility and implementation date
We accept this recommendation and will provide two updates to the Policy and Resources Committee each year. These updates will be presented at the May and November meetings.			<p><i>Responsible Officer:</i> <i>Steven Kellow, Funding and Project Officer</i></p> <p><i>Implementation Date:</i> <i>30 November 2023</i></p>

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	18 September 2023
Closing meeting	26 September 2023
Draft report issued	3 October 2023
Receipt of management responses	10 November 2023
Final report issued	10 November 2023
Audit and Assurance Committee	21 November 2023
Number of audit days	2

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	Sue Brook	Senior Internal Audit Manager	susan.brook@wyliebisset.com
Auditor	Ryan McGarvey	Internal Auditor	ryan.mcgarvey@wyliebisset.com
Auditor	Hannah Khan	Internal Auditor	hannah.khan@wyliebisset.com

Bòrd na Gàidhlig			
Key Contacts	Helen Walker	Finance Officer	helen@gaidhlig.scot
	Steven Kellow	Funding & Projects Officer	stevenk@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.			

APPENDICES

A GRADING STRUCTURE

For each area of review, we 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.

A GRADING STRUCTURE

For each recommendation, we assign a grading either as High, Medium, or Low priority 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 and 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.

B ASSIGNMENT PLAN

Purpose of review

The purpose of this assignment is to review the processes and procedures in place for the approval of grants and the release of instalments. We will undertake testing of the grants released to ensure that the Organisation's procedures are being adhered to.

This review forms part of our 2023/24 Internal Audit Annual Plan.

Scope of review

Our objectives for this review are to ensure:

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

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

Limitation of scope

There is no limitation of scope.

Audit approach

Our approach to the review will be:

- Review the processes and procedures in place for awarding grants to Gaelic organisations.
- Completing a walkthrough of the process to ensure it is robust.

B ASSIGNMENT PLAN

- Sample testing of grants awarded to ensure the Organisation are adhering to their processes and procedures.
- Review of the information provided to the Board and Committees to ensure they are fully informed of grants awarded and paid.

Potential key risks

The potential key risks associated with the area under review are:

- The Organisation does not have robust processes and procedures in place for the approval of grants and the release of instalments which could lead to poor decisions being made with potential financial loss and reputational damage to the Organisation.
- The Organisation are not adhering to the processes and procedures relating to the approval of grants and the release of instalments which could result in inappropriate grants being approved and/or instalments being released for grants which have not been appropriately approved.
- The Organisation are not providing sufficient information to Senior Management and the Board regarding grants being made.



For	Audit & Assurance Committee
Date of Meeting	21/11/2023
Location:	Online
Item on Agenda	3.1

Title	Status of Audit Recommendations	
Request	For Decision	
Spokesperson	Nicola Pearson, Head of Finance and Corporate Affairs	
Governance route for the report	Date	Type of Treatment
Sgioba Stiurdh	25/10/2023	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 and one action has been completed.	
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			

Seisean Fosgailte : Open Session
Cuspair 3.1 PT1

Audit Recommendations Register

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	13-Oct-23	Complete	31-Aug-23
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THERE ARE NO EXTERNAL AUDIT RECOMMENDATIONS



For	Audit & Assurance Committee
Date of Meeting	21/11/2023
Location:	Online
Item on Agenda	4.1

Title	Risk Management														
Request	For Decision														
Spokesperson	Nicola Pearson, Head of Finance and Corporate Affairs														
Governance route for the report	Date	Type of Treatment													
Leadership Team	25/10/2023	For approval													
Appendices	PT1 – Strategic Risk Register														
1.0	Purpose														
1.1	<p>The paper presents the strategic risk register. This was approved by the Leadership Team on 25 October 2023.</p> <p>The paper is in English as it will be reviewed by the internal and external auditors as part of their audit work.</p>														
2.0	Background														
2.1	The strategic risk register records and assesses the major risks faced by Bòrd na Gàidhlig. It also records the mitigating actions and progress on these undertaken to reduce or control the level of the risk faced.														
2.2	Risks are assessed to assert the significance of the threat and at what level the risk should be treated. Each risk is scored as very high, high, medium or low based on the risks Impact x Likelihood. Detailed information on scoring can be found in Section 4 of the Risk Management Strategy.														
2.3	On the register the Gross Score is the score assessed prior to the implementation of the current controls, with the Net Score being the risk assessment including the current controls.														
2.4	The Risk Appetite column shows the level of risk that Bòrd na Gàidhlig is prepared to accept for the identified risk and follows the colour coding in the table below.														
	<table border="1"> <tr> <td style="background-color: red; color: white;">Very High</td> <td>Risk Score 20-25</td> <td>Unacceptable level of risk exposure that requires immediate mitigating action and monthly monitoring</td> </tr> <tr> <td style="background-color: orange;">High</td> <td>Risk Score 12-16</td> <td>Unacceptable level of risk which requires controls to be put in place to reduce exposure and monthly monitoring</td> </tr> <tr> <td style="background-color: yellow;">Medium</td> <td>Risk Score 6-10</td> <td>Controls can be put in place or the risk accepted. Subjected to quarterly monitoring.</td> </tr> <tr> <td style="background-color: green;">Low</td> <td>Risk Score 1-5</td> <td>Acceptable level of risk subject top six monthly monitoring</td> </tr> </table>	Very High	Risk Score 20-25	Unacceptable level of risk exposure that requires immediate mitigating action 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 top six monthly monitoring		
Very High	Risk Score 20-25	Unacceptable level of risk exposure that requires immediate mitigating action 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 top six monthly monitoring													

3	Main points																																				
3.1	The register aims to focus on the risks (uncertainties, opportunities, and negative impacts) which most directly impact of BnG's priorities. It is challenging to maintain a focus solely on what is within BnG's responsibilities and duties. However, in order to be an effective system, this has to be achieved.																																				
3.2	The function and systems underlying the register are described in the Risk Management Strategy which is reviewed and approved by the Audit and Assurance Committee annually.																																				
3.3	Since it's last presentation the register has been updated to include the risk appetite for each identified area of risk.																																				
4.0	Recommendation																																				
4.1	The Committee is requested to: <ul style="list-style-type: none"> - Discuss the register - Make recommendations around additions and removal of risks - Propose what is presented to the next Board Meeting ; 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 risk register provides direction on controls and actions which are put in place by staff.																																				
5.3	Impact on Training																																				
	Risk management training to board members and leadership team regularly.																																				
5.4	Links to Corporate Aims																																				
	The strategic risk register contributes to Corporate Aim 4: <ul style="list-style-type: none"> - Bòrd na Gàidhlig continues to develop how it works. 																																				
5.5	Links to the National Performance Framework																																				
	<table border="1"> <thead> <tr> <th colspan="2">OUR PURPOSE</th> <th colspan="2">OUR VALUES</th> </tr> </thead> <tbody> <tr> <td colspan="2">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</td> <td colspan="2">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</td> </tr> <tr> <th colspan="4">NATIONAL OUTCOMES</th> </tr> <tr> <td>Human Rights</td> <td><input type="checkbox"/></td> <td>Children & Young People</td> <td><input type="checkbox"/></td> </tr> <tr> <td>Culture</td> <td><input type="checkbox"/></td> <td>Communities</td> <td><input type="checkbox"/></td> </tr> <tr> <td>Environment</td> <td><input type="checkbox"/></td> <td>Poverty</td> <td><input type="checkbox"/></td> </tr> <tr> <td>Health</td> <td><input type="checkbox"/></td> <td>International</td> <td><input type="checkbox"/></td> </tr> <tr> <td>Learning</td> <td><input type="checkbox"/></td> <td>Economy</td> <td><input type="checkbox"/></td> </tr> <tr> <td>Successful innovative businesses</td> <td><input checked="" type="checkbox"/></td> <td></td> <td></td> </tr> </tbody> </table>	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"/>		
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5.6	Impact on Reputation																																				

Seisean Dùinte | Closed Session

Oifigeil-Dìomhair

Cuspair 4.1

	Effective risk management is core to maintaining a positive reputation as an effective and efficient public organisation.
5.7	Impact on Health and Safety
	n/a
5.8	Legal Impact
	It is a requirement of the Scottish Public Finance Manual that a public body maintains risk management processes https://www.gov.scot/publications/scottish-public-finance-manual/risk-management/risk-management/
5.9	Impact on Equality
	n/a
5.10	Impact on Environment
	n/a

BnG Strategic Risk Register

Residual Untreated risks [what has to be borne with no mitigating actions or controls]: None currently

Scoring

I/L/S = Impact (max 5) x Likelihood (max 5) = Score - refer to Section 4 of Risk Management Strategy for detailed information [2023-05-23-Risk-Management-Strategy.docx](#)

Very High	Risk Score 20-25	Unacceptable level of risk exposure that requires immediate mitigating action 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 top six monthly monitoring

Acronyms of people responsible:

DoD – Director of Development

DoE – Director of Education

HoF&CS – Head of Finance and Corporate Services

Ref	Risk description	Cause	Impact	Gross Score I/L/S	Current controls [systems already in place]	Net Score I/L/S	Proposed actions and controls [tasks being undertaken to deal with arising risk]	Risk Appetite	Risk owner
1	Lack of resources	Medium and longer-term finances are not increased therefore Gaelic development is constrained [BnG baseline funding has remained static since 2007/08; this is a real-terms decrease of approx 45%]	<p>BnG's contribution to Gaelic development ceases to grow in line with demand</p> <p>We have insufficient staff capacity and/or capability to deliver our Corporate Plan</p> <p>Impact on wellbeing of staff and board</p> <p>Reputation is negatively impacted</p>	20 (4X5)	<p>Business case presented to SG which has resulted in annual but not consolidated uplifts</p> <p>MFTP updated annually and presented to Board</p> <p>Effective recruitment, induction, training and development and performance management systems in place</p> <p>Budget management in place to comply with SG GiA requirements for running costs</p>	16 (4x4)	<p>Implementation of multi-year funding agreements for main delivery partners which encourage collaboration</p> <p>New corporate plan to be developed in line with new NGLP</p> <p>Programme for development of middle managers skills and knowledge</p> <p>Continue to make the case for increased funding for BnG or amendment to running costs cap.</p>		Ceannard

Ref	Risk description	Cause	Impact	Gross Score I/L/S	Current controls [systems already in place]	Net Score I/L/S	Proposed actions and controls [tasks being undertaken to deal with arising risk]	Risk Appetite	Risk owner
2	Failure to deliver through partnerships and network organisations [BnG has effectively increased its partnership development and advisory function and this needs to be maintained]	Minimal control over direction and impact of third-party delivery BnG strategies for engagement and/or relationships do not respond to stakeholders' needs Quality and reach of communication is insufficient to engage Failure to adapt to changes in primary or secondary legislation	Difficult to achieve anticipated impacts Support for Gaelic is undermined Willingness to collaborate and engage with BnG is reduced	12 [4x3]	Increased communication with key delivery bodies Change in GLP processes leading to engagement between BnG and public authorities Framework agreement with SG	8 [4x2]	New stakeholder strategy being developed New corporate and operational plans will focus on outcomes with effective performance metrics thereby providing clearer direction internally and externally		DoD
3	Supporting growth in Gaelic education is ineffective	BnG advisory input is not of sufficient quality and impact Political decisions are taken which address the	Advice provided by BnG on Education Reform and other legislation is ignored or not implemented	20 [5x4]	Consistent advice provided to the ongoing processes for Education Reform and Scottish Languages Bill	15 [5x3]	Revision and renewal of Statutory Guidance on Gaelic Education and Guidance on Gaelic Language Plans Increased engagement with political parties on the importance of Gaelic		DoE

Ref	Risk description	Cause	Impact	Gross Score I/L/S	Current controls [systems already in place]	Net Score I/L/S	Proposed actions and controls [tasks being undertaken to deal with arising risk]	Risk Appetite	Risk owner
		majority, not the minority Statutory Guidance on Gaelic education is not sufficiently strong	Gaelic education is not normalised within Scotland, leading to reduced uptake, attainment and impact Gaelic is not normalised across Scottish society, increasing language loss and disaffection		Engagement with SG Gaelic and Scots Division in collaborative work Participation in regional and other fora to promote Gaelic		education for normalising and growing Gaelic Input to the Scottish Languages Bill process on a new national GM Education strategy		
4	People don't understand the role and functions of BnG	BnG strategies for engagement and/or relationships are ineffective Negative media - external/generally and internal to Gaelic communities	Reduced support for Gaelic development Reduced impact of BnG and Gaelic speakers and learners lose confidence in	12 [4x3]	Communications strategy refreshed and being implemented Increased emphasis on organisations who receive funding clearly acknowledging BnG support	9 [3x3]	Develop role of board members as ambassadors for BnG Use launch of new NGLP and BnG Corporate Plan to reinforce the key messages of what we do		HoF&CS

Seisean Fosgailte : Open Session
Cuspair 4.1 PT1

Ref	Risk description	Cause	Impact	Gross Score I/L/S	Current controls [systems already in place]	Net Score I/L/S	Proposed actions and controls [tasks being undertaken to deal with arising risk]	Risk Appetite	Risk owner
		Insufficient communication on what BnG does to make a difference	the mission; and therefore negative effect on the community						
5	We fail to maximise the benefits from the work undertaken by our key stakeholders and delivery partners	Communication strategy with our key stakeholders and delivery partners is ineffective Insufficient capacity and/or capability among our key stakeholders and delivery partners	Damages the credibility and reputation of BnG. Ultimately this could lead to a reduction in support (financial and other) from Scottish Government, key partners and communities	16 [4x4]	Grant systems in place which provide monitoring Gaelic language plans system in place Increased social media and comms	12 [4x3]	New multi-year agreements being developed Updated GLP Statutory Guidance being progressed		DoD
6	The governance developments implemented in the organisation are not sustained	Insufficient capacity and/or capability New responsibilities are allocated without commensurate resources Widening field of operations due to	Organisation does not meet stakeholders' expectations leading to disillusion and criticism; ultimately impacting on Gaelic development	16 [4x4]	Continuous improvement planning system in place Increasing use of technology enabling staff to focus on higher-level impact	9 [3x3]	Engage fully in parliamentary process for new languages bill Increased number of board members bringing additional skills and resilience		Ceannard

Seisean Fosgailte : Open Session
Cuspair 4.1 PT1

Ref	Risk description	Cause	Impact	Gross Score I/L/S	Current controls [systems already in place]	Net Score I/L/S	Proposed actions and controls [tasks being undertaken to deal with arising risk]	Risk Appetite	Risk owner
		external or internal pressure.							



For	Audit & Assurance Committee
Date of Meeting	21/11/2023
Location:	Online
Item on Agenda	5.1

Title	Terms of Reference and Membership	
Request	For Decision	
Spokesperson	Nicola Pearson, Head of Finance and Corporate Affairs	
Governance route for the report	Date	Type of Treatment
-	-	-
Appendices	PT 1 – Terms of Reference	
1.0	Purpose	
1.1	The paper presents updates made to the Terms of Reference that require approval from the Audit and Assurance Committee, prior to requesting approval from the Board. This paper is in English as it is presented by the Head of Finance and Corporate Affairs.	
2.0	Background	
2.1	The Audit and Assurance Committee work to the remit contained within the Terms of Reference, and as approved by the Board.	
3.0	Main points	
3.1	The changes proposed to the Terms of Reference are: <ul style="list-style-type: none"> • The update of membership of the committee 	
4.0	Recommendation	
4.1	The Committee is requested to: <ul style="list-style-type: none"> - Consider the terms of reference for the Audit and Assurance Committee, and consider the amendments made. - Endorse the updated Terms of Reference for recommending to the Board for approval. 	
5.0	Key Strategic Impacts	
5.1	Impact on Finance	
	N/a	
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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	Successful innovative businesses	<input checked="" type="checkbox"/>		
5.6	Impact on Reputation			
	N/a			
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			



NA BUN-RIAGHAILTEAN

A' CHOMATAIDH SGRÙDAIDH IS DEARBHACHD

TERMS OF REFERENCE

AUDIT & ASSURANCE COMMITTEE

Air aontachadh le/Approved by: **Am Bòrd Stiùiridh – The Board**

Air aontachadh air/Approved on: **2023-05-23**

Ath-nuadhachadh a dhìth/Review due on: **2024-05**

A' Ghàidhlig is Beurla Co-ionnan: **OND**

A' CHOMATAIDH SGRÙDAIDH IS DEARBHACHD

NA BUN-RIAGHAILTEAN

Tha am Bòrd Stiùiridh air Comataidh Sgrùdaidh is Dearbhachd a stèidheachadh mar Chomataidh den Bhòrd Stiùiridh gus taic a chumail ris na dleastanasan aige a thaobh chùisean co-cheangailte ri rianachd chunnartan, smachd agus riaghladh agus dearbhadh co-cheangailte ri sin tro phròiseas le sgrùdadh, ath-bhreithneachadh agus ceasnachadh cuideachail.

Ballrachd

- Tha na buill den chomataidh nam Buill Bùird: Stiubhairt MacLeòid, Jennifer Gilmour, Raibeart Dunbar agus Domhnall Mac a' Phì agus ~~Seonaidh Charity~~; agus ball co-thagte Rob MacFhionghuin.
- Bidh Stiubhairt MacLeoid na chathraiche air a' chomataidh.
- Bidh Buill air an Comataidh airson teirm de 2 bhliadhna, agus 's urrainnear seo sìneadh mar a tha feum. Bidh am Ball co-thagte air airson teirm de 1 bhliadhna.
- Bheir Ceann an Ionmhais is Chùisean Corporra taic rùnaireachd dhan chomataidh.
- Ma bhios Ball dheth, gun leisgeul resuanta, bho choinneamhan a' chomataidh airson barrachd na 4 mìos no airson 3 coinneamhan co-leantaileachd agus chan eil iad air cead fhaighinn bhon Cathraiche, leigidh an comataidh fios don Bhòrd-stiùiridh.

Ag aithris

- Bidh a' chomataidh ag aithris gu foirmeil ann an sgrìobhadh dhan Bhòrd agus dhan Oifigear Chunntachail às dèidh gach coinneimh. Mar as trice bidh lethbhreac de gheàrr-chunntas na coinneimh mar bhunait na h-aithris.
- Bheir a' chomataidh Aithisg Bhliadhnail dhan Bhòrd agus dhan Oifigear Chunntachail, ann an ùine gu leòr gus crìoch a chur air na cunntasan agus air an aithris air riaghladh, le geàrr-chunntas air na co-dhùnaidhean aice bhon obair a rinn i tron bhliadhna.

Dleastanasan

Bheir a' chomataidh comhairle dhan Bhòrd agus dhan Oifigear Chunntachail air:

- na pròiseasan airson rianachd chunnartan, smachd agus riaghladh agus air an aithris air riaghladh;

AUDIT AND ASSURANCE COMMITTEE

TERMS OF REFERENCE

The Board has established an Audit and Assurance Committee as a Committee of the Board to support it in their responsibilities for issues of risk management, control and governance and associated assurance through a process of scrutiny, review and constructive challenge.

Membership

- The members of the committee are Board Members: Stewart MacLeod, Jennifer Gilmour, Rob Dunbar and Donald MacPhee and ~~Seonaidh Charity~~; and co-opted Member Rob MacKinnon.
- The committee will be Chaired by Stewart MacLeod
- Members of the committee will be appointed for a term of 2-years, which can be renewed on a rolling basis. The co-opted Member will be appointed for a term of 1 year.
- The committee will be provided with a secretariat function by the Head of Finance and Corporate Affairs.
- If a member is absent, without reasonable justification, from meetings of the committee for a period of longer than 4 months or for 3 consecutive meetings and has not been given leave by the chair to do so, the committee will advise the Board

Reporting

- The committee will formally report in writing to the Board and Accountable Officer after each meeting. A copy of minutes of the meeting will usually form the basis of the report.
- The committee will provide the Board and Accountable Officer with an Annual Report, timed to support finalisation of the accounts and the governance statement, summarising its conclusions from the work it has done during the year.

Responsibilities

The committee will advise the Board and Accountable Officer on:

- the strategic processes for risk management, control and governance and the governance statement;

- na poileasaidhean cunntasachd, na cunntasan, agus aithisg bhliadhnail na buidhne, a' gabhail a-steach a' phròiseas airson lèirmheas a dhèanamh air na cunntasan mus tèid an cur chun an luchd-sgrùdaidh, na mearachdan a thèid a lorg, agus litir-dhearbhaidh an luchd-stiùiridh dhan luchd-sgrùdaidh bhon taobh a-muigh;
- na gnìomhan a tha fa-near dhan luchd in-sgrùdaidh agus dhan luchd-sgrùdaidh bhon taobh a-muigh agus toraidhean na h-obrach aca;
- iomchaidheachd freagairt an luchd-stiùiridh do chùisean a chaidh a chomharrachadh le obair sgrùdaidh, a' gabhail a-steach litir/aithisg riaghlaidh an luchd-sgrùdaidh bhon taobh a-muigh;
- èifeachdachd na h-àrainneachd smachd taobh a-staigh na buidhne;
- barantasan a thaobh riatanasan riaghladh corporra na buidhne;
- molaidhean airson seirbheisean in-sgrùdaidh a chur a-mach gu tairgse
- poileasaidhean an aghaidh foill, poileasaidhean an aghaidh brìbearachd, poileasaidh airson draghan fhoillseachadh, agus ullachaidhean airson sgrùdaidhean sònraichte.
- the accounting policies, the accounts, and the annual report of the organisation, including the process for review of the accounts prior to submission for audit, levels of error identified, and management's letter of representation to the external auditors;
- the planned activity and results of both internal and external audit;
- the adequacy of management response to issues identified by audit activity, including external audit's management letter/report;
- the effectiveness of the internal control environment;
- assurances relating to the corporate governance requirements for the organisation;
- proposals for tendering for internal audit services
- anti-fraud policies, anti-bribery policies, whistleblowing policy, and arrangements for special investigations.

Nì a' Chomataidh ath-bhreithneachadh agus nì e ceasnachadh air na rudan a leanas far a bheil sin a dhìth:

- cunbhalachd nam poileasaidhean cunntasachd tron bhuidhinn air fad agus atharrachadh sam bith anns na poileasaidhean cunntasachd seo;
- na dòighean a thèid a chleachdadh airson cunntas a thoirt air gnothaichean cudromach no neo-àbhaisteach far am faodadh diofar dhòighean-obrach a bhith ann;
- co-dhiù a tha a' bhuidheann air ìrean cunntasachd iomchaidh a leantainn agus air tuairmsean agus breithneachaidhean iomchaidh a dhèanamh, agus iad a' toirt fa-near do bheachdan an luchd in-sgrùdaidh agus an luchd-sgrùdaidh bhon taobh a-muigh.

Nì a' Chomataidh Sgrùdaidh is Dearbhachd ath-sgrùdadh gach bliadhna air an èifeachdas fhèin agus bheir iad cunntas air toraidhean an ath-sgrùdaidh sin dhan Bhòrd agus dhan Oifigear Chunntachail. Beachdaichidh Cathraiche na Comataidh air ath-sgrùdadh sam bith air Ballrachd le Cathraiche a' Bhùird.

Còraichean

Faodaidh a' chomataidh:

- buill a bharrachd a cho-thaghadh gus sgilean, fios agus eòlas sònraichte a thoirt dhan bhuidhinn;

The Committee shall review and challenge where necessary:

- the consistency of, and any changes to, accounting policies across the organisation;
- the methods used to account for significant or unusual transactions where different approaches are possible;
- whether the organisation has followed appropriate accounting standards and made appropriate estimates and judgements, taking into account the views of the internal and external auditors.

The Audit and Assurance Committee will also annually review its own effectiveness and report the results of that review to the Board and Accountable Officer. The Chair of the Committee will consider any review of Membership with the Chair of the Board.

Rights

The committee may:

- co-opt additional members to provide specialist skills, knowledge and experience;
- procure specialist ad-hoc advice at the expense of the organisation, subject to

- comhairle shònraichte fhaighinn air stèidh ad-hoc agus sin air a phàigheadh leis a' bhuidhinn, le ùmhlachd do chead buidseit bhon Bhòrd no bhon Oifigear Chunntachail.

Ruigsinneachd

Bidh cothrom aig an Neach In-sgrùdaidh agus aig riochdaire bhon luchd-sgrùdaidh bhon taobh a-muigh bruidhinn ri Cathraiche na Comataidh gu saor agus gu dìomhair

Coinneamhan

Is iad seo na dòighean-obrach airson choinneamhan:

- coinnichidh a' chomataidh co-dhiù ceithir tursan sa bhliadhna, gu h-àbhaisteach gach trì mìosan. Bidh seo a' tachairt gu àbhaisteach ro choinneamh a' bhùird-stiùiridh, le ùine gu leòr son pàipearan a dhol air adhart do choinneamh a' bhùird-stiùiridh a' leantainn air choinneamh a' chomataidh. Faodaidh Cathraiche na Comataidh coinneamhan a bharrachd a chur air dòigh nuair a bhios seo iomchaidh na b(h)eachd.
- feumaidh dithis bhall den chomataidh aig a' char as lugha a bhith an làthair aig choinneamh airson cuòram.
- mar as trice, bidh an t-Oifigear Cunntachail, Ceann an Ionmhais is Chùisean Corporra, an Neach In-sgrùdaidh, agus riochdaire bhon Luchd-sgrùdaidh bhon Taobh A-muigh an làthair aig choinneamhan comataidh.
- faodaidh a' chomataidh iarraidh air oifigear sam bith eile aig a' bhuidhinn a bhith an làthair gus cuideachadh leis na còmhraidhean aca air cùis shònraichte sam bith;
- faodaidh a' chomataidh iarraidh air duine sam bith no a h-uile duine a bhios mar as trice a' frithealadh choinneamhan na comataidh, ach nach eil nam buill, a' choinneamh fhàgail gus an gabh cùisean sònraichte a dheasbad ann an dòigh fhosgailte is fhosgarra;
- dh'fhaodte gun iarr am Bòrd no an t-Oifigear Cunntachail air a' chomataidh coinneamhan a bharrachd a chur air dòigh gus beachdachadh air cuspairean sònraichte air a bheil iad ag iarraidh beachdan na comataidh.

Riathanasan fiosrachaidh

Airson gach choinneamh, thèid na leanas a thoirt dhan chomataidh:

- aithisg le geàrr-chunntas air atharrachadh susbainteach sam bith ann an Clàr-chunnartan na buidhne;
- aithisg adhartais bhon Neach In-sgrùdaidh a' toirt geàrr-chunntas air:
 - obair a rinneadh (agus coimeas ris an obair a bha air a planadh);
 - prìomh cheistean ag èirigh às an obair In-sgrùdaidh;

budgetary approval by the Board or Accountable Officer.

Access

The Internal Auditor and the representative of External Audit will have free and confidential access to the Chair of the Committee.

Meetings

The procedures for meetings are:

- the committee will meet at least four times a year, broadly every three months. This will normally precede board meetings with sufficient time intervals for papers from the committee to be presented to the following board meeting. The Chair of the Committee may convene additional meetings, as he/she deems necessary;
- a minimum of two members of the committee will be present for the meeting to be deemed quorate;
- committee meetings will normally be attended by the Accountable Officer, the Head of Finance and Corporate Affairs, the Internal Auditor, and a representative of External Audit
- the committee may ask any other officials of the organisation to attend to assist it with its discussions on any particular matter;
- the committee may ask any or all of those who normally attend but who are not members to withdraw to facilitate open and frank discussion of particular matters;
- the Board or Accountable Officer may ask the committee to convene further meetings to discuss particular issues on which they want the committee's advice.

Information requirements

For each meeting the committee will be provided with:

- a report summarising any significant changes to the organisation's Risk Register;
- a progress report from the Internal Auditor summarising:
 - work performed (and a comparison with work planned);
 - key issues emerging from Internal Audit work;

- freagairt an luchd-stiùiridh do mholadh sgrùdaidh sam bith;
- atharrachaidhean susbainteach air a' phlana sgrùdaidh;
- ceist sam bith a thaobh stòrasan a tha a' toirt buaidh air lìbhrigeadh amasan in-sgrùdaidh;
- aithisg adhartais bhon riochdaire bhon Luchd-sgrùdaidh bhon Taobh A-muigh a tha a' toirt geàrr-chunntas air obair a rinneadh agus air na co-dhùnidhean a tha a' tighinn am bàrr.

Nuair a bhios e iomchaidh, thèid na rudan a leanas a thoirt dhan comataidh cuideachd:

- aithisgean le fios as ùr air obair na buidhne bhon Oifigear Chunntachail;
- am Plana In-sgrùdaidh bliadhnaile a tha a' mìneachadh nam Bun-riaghailtean agus na Ro-innleachd
- Beachd agus Aithisg Bhliadhnaile an Neach In-sgrùdaidh;
- aithisgean dearbhachd càileachd air obair In-sgrùdaidh;
- dreachd de chunntasan na buidhne;
- an dreachd den aithris air riaghladh;
- aithisg air atharrachadh sam bith air poileasaidhean cunntasachd;
- An litir/aithisg stiùiridh aig an Luchd-sgrùdaidh bhon Taobh A-muigh;
- aithisg air moladh sam bith gus seirbheisean sgrùdaidh a chur a-mach gu tairgse;
- aithisg air co-obrachadh eadar an Neach In-sgrùdaidh is an Luchd-sgrùdaidh bhon Taobh A-muigh;
- aithisg air na pròiseasan an aghaidh foill agus brìbearachd agus air mar a thathar a' coileanadh nam pròiseasan sin;
- Sgrùdadh agus Aithris Luach as Fheàrr
- aithisgean bho thùsan eile taobh a-staigh nan "trì loidhnichean dearbhachd" anns an Fhrèam Dearbhachd aig Bòrd na Gàidhlig.

- management response to audit recommendations;
- significant changes to the audit plan;
- any resourcing issues affecting the delivery of Internal Audit objectives;
- a progress report from the External Audit representative summarising work done and emerging findings.

As and when appropriate, the committee will also be provided with:

- business update reports from the Accountable Officer;
- the annual Internal Audit Plan detailing Terms of Reference and Strategy
- the Internal Auditor's Annual Opinion and Report;
- quality assurance reports on the Internal Audit function;
- the draft accounts of the organisation;
- the draft governance statement;
- a report on any changes to accounting policies;
- External Audit's management letter/report;
- a report on any proposals to tender for audit functions;
- a report on co-operation between Internal and External Audit;
- a report on the anti-fraud and anti-bribery arrangements and performance;
- a Best Value Statement and review;
- reports from other sources within the "three lines of assurance" in Bòrd na Gàidhlig's Assurance Framework



For	Audit & Assurance Committee
Date of Meeting	21/11/2023
Location:	Online
Item on Agenda	5.2

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 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 September 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			

Seisean Fosgailte
Cuspair 5.2 PT1

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-dhùnaidhean eadar coinneamhan	Decisions between meetings	√	√	√	√
Rianachd Mhi-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 Siostram Ionmhas ùr	Review of New Finance System	√			
Aithisg Bhliadhnail In-sgrùdadh	Internal Audit Report	√			
Leanmhainn	Follow Up Review	√			
Lèirmheas air Siostram 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 Mhi-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 trèanadh	Review of Audit Committee Effectiveness and Training				
<i>Sgrùdadh Fhein Bliadhnail air Eifeachdas na Comataidh Sgrùdaidh</i>	<i>Self assessment of Audit Committee Effectiveness</i>				√
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 Mhi-chinntean	Risk Management Strategy	√			
Puingean eile					