

## BÒRD NA GÀIDHLIG

Coinneamh Comataidh Sgrùdaidh is Dearbhachd  
Air-loidhne – MS Teams  
Dimàirt 21/11/2023 09.30 – 12.30  
GEÀRR-CHUNNTAS

Meeting of the Audit and Assurance Committee  
Online – MS Teams  
Tuesday 21/11/2023 09.30 – 12.30  
MINUTES

## SEISEAN FOGAILTE

## OPEN SESSION

## 1.0 CÙISEAN TÒISEACHAIDH

## OPENING ITEMS

Buill Comataidh an Làthair:

Stewart MacLeòid (Cathraiche) [StML]  
Jennifer Gilmour [JG]  
Dòmhnall Mac a' Phì [DMP]  
Raibeart MacFhionghain [RMF]

Committee Members Present:

Stewart MacLeod (Chair) [StML]  
Jennifer Gilmour [JG]  
Donald MacPhee [DMP]  
Robert MacKinnon [RMK]

An Làthair:

Ealasaid Dhòmhnallach, Ceannard/Oifigear Cunntachail [ED]  
Nicola Pearson, Ceann an Ionmhais agus Cùisean Corporra [NP]  
Sue Brook, Wylie Bissett [SB]  
Orla NicDhòmhnaill, A' Clàradh a' Gheàrr-chunntais [OND]

In Attendance:

Ealasaid MacDonald, Ceannard/Accountable Officer [EMD]  
Nicola Pearson, Head of Finance and Corporate Affairs [NP]  
Sue Brook, Wylie Bissett [SB]  
Orla MacDonald, Recording the Minute [OMD]

Leisgeulan:

Rob Dunbar [RD]

Apologies:

Rob Dunbar [RD]

## 1.1 Fàilte is Leisgeulan

Chur an Cathraiche fàilte air a' Cheannard agus air na Buill ùra don chiad choinneimh aca den Chomataidh Sgrùdaidh is Dearbhachd.

Welcome & Apologies

The Chair welcomed the Ceannard and new Members to their first Audit & Assurance Committee Meeting.

## 1.2 A' Nochdadh Chom-pàirtean

JG – Riaghaltas na h-Alba  
RMF – VisitScotland (Ro-innleachd Turasachd Gàidhlig)

Declaration of Interests

JG – Scottish Government  
RMK – Visit Scotland (Gaelic Tourism Strategy)

## 1.3 Gnothach Iomchaidh sam Bith Eile

Cha robh gin ann.

AOCB

There were none.

## 2.0 AITHISGEAN IN-SGRÙDAIDH

## INTERNAL AUDIT REPORTS

## 2.1 In-sgrùdadh: Aithisgean Ràitheil

Lèirmheas air Siostam Òrdughan Ceannaich

Thug SB geàrr-chunntas seachad air an Lèirmheas air Siostam nan Òrdughan Ceannaich a fhuair ire làidir de bharantas. Thug i fiosrachadh do Bhuill air adhbhar agus farsaingeachd an sgrùdaidh. Cha robh molaidhean ann agus chaidh aon bheachd a thogail. Chaidh tuilleadh fiosrachaidh a thoirt seachad mun bheachd, agus air puingeann a thaobh deagh chleachdadh.

Internal Audit: Quarterly ReportsPurchase Order System Review

SB provided an overview of the Purchase Order System Review which received a strong level of assurance. She provided Members with information on the purpose and scope of the review. No recommendations and one observation were raised. Further information was provided on the observation, and good practice points.

Dh'fhaighnich Buill dè a' bhuidh a dh'fhaodadh a bhith aig a' bheachd. Thug SB seachad eisimpleirean den bhuidh dh'fhaodadh a bhith ann agus dhaingnich i do Bhuill gun deach seo a mhaothadh.

Members asked what the implications of the observation could have been. SB provided some examples of potential implications and assured Members that this observation had been mitigated.

Dh'fhaighnich Buill dè an ire de cheannach air an robhar a a' beachdachadh san ath-sgrùdadh. Fhreagair SB gum biodh am meud sampall àbhaisteach air a chleachdadh ach gum b' urrainn dhaibh tuilleadh fiosrachaidh a thoirt seachad tro phost-d às dèidh na coinneimh. Dh'innis NP do Bhuill gun robh an Siostam Òrdughan Ceannaich seo air a bhith ga chleachdadh bho 1 Giblean 2023 agus gur dòcha gum biodh seo air buaidh a thoirt air meud nan sampall san sgrùdadh.

Members asked what level of purchase was being considered in the review. SB answered that the regular sample size would have been used but that she could provide further information via email after the meeting. NP told Members that this Purchase Order System had been in use from the 1st of April 2023 and that this could have impacted the sample sizes in the review.

<p>Dh'fhaighnich Buill mu sholarachadh taobh a-staigh Bhòrd na Gàidhlig agus dhearbhadh SB gun tèid seo ath-sgrùdadh ann an 2024/25.</p>	<p>Members asked about procurement within Bòrd na Gàidhlig and SB confirmed that this will be reviewed in 2024/25.</p>
<p><b>Stiùireadh Coileanadh Luchd-obrach</b> Thug SB geàrr-chunntas seachad air an aithisg air Stiùireadh Coileanadh Luchd-obrach a fhuair ìre làidir de bharantas. Chaidh aon mholadh aig ìre ìosal a thogail, agus thug SB seachad tuilleadh fiosrachaidh. Dhearbh NP gun deach am moladh seo a chur an gnìomh agus gun tèid a chur ri clàr nam Molaidhean Sgrùdaidh.</p>	<p><b>Employee Performance Management</b> SB provided an overview of the Employee Performance Management report which received a strong level of assurance. One low level recommendation was raised, and SB provided further information. NP confirmed that this recommendation had been implemented and that it will be added to the Audit Recommendation register.</p>
<p>Dh'iarr Buill barrachd fiosrachaidh mu phlanaichean airson planadh leantainneachd agus thug SB fa-near gum bu chòir beachdachadh air planadh leantainneachd an cois planadh feachd-obrach.</p>	<p>Members asked for further information on plans for succession planning and SB noted that succession planning should be considered alongside workforce planning.</p>
<p>Mhol na Buill sgioba Bhòrd na Gàidhlig cho làidir 's a bha an aithisg. <b>Tabhartasan do Bhuidhnean Gàidhlig</b> Thug SB geàrr-chunntas seachad air an aithisg mu Thabhartasan do Bhuidhnean Gàidhlig a fhuair ìre làidir de bharantas. Chaidh aon mholadh aig ìre ìosal a thogail, agus chaidh tuilleadh fiosrachaidh a thoirt seachad.</p>	<p>Members commended the Bòrd na Gàidhlig team on the strength of the report. <b>Grants to Gaelic Organisations</b> SB provided an overview of the Grants to Gaelic Organisations report which received a strong level of assurance. One low level recommendation was raised, and further information was provided.</p>
<p>Dh'fhaighnich Buill ciamar a thèid dèiligeadh ri strì eadar com-pàirtean taobh a-staigh a' phannal measaidh agus dhearbhadh SB gun tigeadh seo fo sgrùdadh riaghlaidh. Dhearbh NP gun cuireadh i fios air ais chun na Comataidh aon uair 's gum biodh tuilleadh dearbhaidh air fhaighinn.</p>	<p>Members asked how Conflicts of Interest within the assessment panel were handled and SB confirmed that this would come under a governance review. NP confirmed that she would feed back to the Committee once further confirmation was sought.</p>
<p>Dh'iarr Ball soilleireachadh air a' phuuing a thaobh iarrtasan neo-ghèilleach agus dh'aontaich NP soilleireachadh a thoirt do Bhuill às dèidh na coinneimh.</p>	<p>Member asked for clarification on the point regarding non-compliant applications and NP agreed to provide Members with this after the meeting.</p>
<p>Dh'iarr Buill soilleireachadh a bheil a h-uile tagradh maoineachaidh air a thaisbeanadh don Bhòrd. Thug NP fa-near gun robh an sgrùdadh seo a' coimhead air na Prìomh Bhuidhnean Maoinichte agus dh'aontaich iad sgrùdadh a dèanamh air a' phuuing seo agus dearbhadh a thoirt do Bhuill às dèidh na coinneimh.</p>	<p>Members asked for clarification on whether all funding applications are presented to the Board. NP noted that this review was in reference to the Main Funded Organisations and agreed to follow this point up and provide Members with confirmation after the meeting.</p>
<p>Shoilleirich NP an diofar eadar pàigheadh le òrdugh ceannaich agus pàigheadh tro sgeama tabhartais.</p>	<p>NP provided clarification on the differences between purchase order payments and grant scheme payments.</p>
<p>Thugadh fa-near gun robh dàta air mar a tha amasan na buidhne a' ceangal ri maoineachadh tabhartais, agus dh'aontaich an Ceannard gun tèid beachdachadh air seo.</p>	<p>It was noted that data on how organisational objectives tie into grant funding, and the Ceannard agreed that this would be discussed further.</p>
<p>Bha còmhraidh ann mu chunbhalachd briathrachais agus thuir SB gun cuireadh i fàilte air fios air ais mu seo ann an conaltradh sam bith le Wylie &amp; Bisset.</p>	<p>There was a discussion around consistency in terminology and SB welcomed feedback on this in any correspondence with Wylie &amp; Bisset.</p>

Gnìomh:

NP ri soilleireachadh a thoirt do Bhuill air a' phuing mu thagraidhean neo-ghèilleach agus a bheil a h-uile tabhartas aig Prìomh Bhuidhnean Maoinichte air an taisbeanadh don Bhòrd gach bliadhna.

SB ri aithisgean ùrachadh is an cur air ais chun na Comataidh.

Action:

NP to provide Members with clarification on the point about non-compliant applications and whether all Main Funded Body grants are presented to the Board annually.

SB to update and resend reports.

Co-dhùnadh:

Dh'aontaich Buill ris na h-aithisgean.

Decision:

Members approved the reports.

**3.0 MOLAI DHEAN SGRÙDAIDH****3.1 Inbhe Molaidhean Sgrùdadh**

Thug NP gèarr-chunntas seachad air na molaidhean sgrùdadh. Bhon choinneimh Chomataidh Sgrùdadh is Dearbhachd mu dheireadh cha deach gnìomh sam bith a chur ris a' chlàr agus chaidh aon dhiubh a choileanadh. Chaidh am moladh in-sgrùdadh air a' chlàr a chrìochnachadh bhon uair sin agus thèid an fheadhainn a bha air am mìneachadh anns na h-aithisgean a bha air beulaibh na Comataidh an-diugh a chur ris a' chlàr.

Co-dhùnadh:

Dh'aontaich Buill ris a' chlàr.

**AUDIT RECOMMENDATIONS****Status of Audit Recommendations**

NP provided an overview of the audit recommendations. Since the last Audit & Assurance Committee no actions had been added to the register and one had been completed. The remaining internal audit recommendation on the register had since been completed and those outlined in the reports presented to the Committee today would be added to the register.

Decision:

Members approved the Register.

**4.0 RIANACHD MHÌ-CHÌNNTEAN****4.1 Rianachd Mhì-chinntean**

Dh'innis NP do Bhuill gun robh ùrachadh sam bith air a' Chlàr air a chomharrachadh ann an dearg agus gum bu chòir co-dhùnadh a dhèanamh air dè bhiodh air a thaisbeanadh don Bhòrd aig a' choinneimh san Dùbhlachd.

Thug NP fiosrachadh às ùr do Bhuill air leasachaidhean tèarainteachd dhìdseatach aig Bòrd na Gàidhlig tron bhliadhna.

Chaidh molaidhean a dhèanamh a thaobh a' bhriathrachais a chaidh a chleachdadh. Thuirt an Ceannard gun atharraich an cànan a chleachdar fhad 's a bhios an Clàr ga leasachadh.

Molaidhean:

*Atharraich 'Lack of resources' gu 'Resources do not match responsibilities'.*

*Atharraich 'Insufficient staff capacity to deliver corporate plan' gu 'Corporate Plan be adapted to match resources'.*

*Atharraich 'Grow in line with demand' gu 'ceases to meet demand'.*

*Atharraich 'Minimal control' gu 'limited control'.*

Mhìnich NP am pròiseas airson a bhith a' taghadh ìre miann mì-chinnt. Thug i fa-near gun tèid sreath ùr a chur ris fo gach mì-chinnt gus an gabh aithris air miann mì-chinnt a chlàradh agus gus am bi an sgòr air a thoirt a-steach.

**RISK MANAGEMENT****Risk Management**

NP told Members that any updates to the Register were outlined in red and that a decision should be made about what would be presented to the Board at the December meeting.

NP gave Members an update on Bòrd na Gàidhlig's cyber security developments throughout the year.

Some recommendations were made around wording used. The Ceannard raised that language used will change as the Register develops.

Recommendations:

*'Lack of resources' changed to 'Resources do not match responsibilities'.*

*'Insufficient staff capacity to deliver corporate plan' changed to 'Corporate Plan be adapted to match resources'.*

*'Grow in line with demand' changed to 'ceases to meet demand'.*

*'Minimal control' changed to 'limited control'.*

NP explained the process for the risk appetite being chosen. She noted that a new row would be added under each risk to allow for a narrative on risk appetite to be documented and the score makeup would be included.

Dh'fhaighnich Buill an robhar an dùil gun èirich an ìre mhì-chinnt mu chion ghoireasan, agus thug an Ceannard fa-near gun robhar a' cumail chòmhradh dèchdach le Riaghaltas na h-Alba.

Members asked whether the risk rating around a lack of resources was expected to rise, and the Ceannard noted that positive conversations were being held with Scottish Government.

Dh'fhaighnich Buill mu Ro-innleachd an Luchd-ùidh agus dh'innis an Ceannard do Bhuill mun obair a thathar a' dèanamh air seo.

Members asked about the Stakeholder Strategy and the Ceannard informed Members on work being done on this.

Co-dhùnadh:

Dh'aontaich Buill ris a' Chlàr Mhì-chinntean agus chaidh aontachadh gum bu chòir an Clàr slàn a thaisbeanadh aig an ath choinneimh Bùird-stiùiridh.

Decision:

Members approved the Risk Register and it was agreed that the full Register should be presented to the next Board meeting.

## 5.0 RIAGHLADH

## GOVERNANCE

### 5.1 Ath-sgrùdadh air na Bun-riaghailtean

Mhìnich NP gun deach na Bun-Riaghailtean ùrachadh gus atharrachadh ann am ballrachd na Comataidh a shealltainn.

### Review of the Terms of Reference

NP explained that the Terms of Reference had been updated to reflect a change in Committee membership.

Thuirt Buill gum bu chòir pròiseas a bhith ann gus teirmean Buill fhoirmeileachadh.

Members raised that a process for Members' terms should be formalised.

Gnìomh:

Pròiseas foirmeil airson teirmean Buill gu bhith air a rannsachadh.

Action:

Formalised process for Members' terms to be investigated.

Co-dhùnadh:

Dh'aontaich Buill ris na Bun-riaghailtean.

Decision:

Members approved the Terms of Reference.

### 5.2 Plana Obrach na Comataidh Sgrùdaidh is Dearbhachd 23/24

Thug NP geàrr-chunntas seachad air atharrachaidhean sam bith air a' Phlana Obrach. Shuilleirich NP gum biodh a' phuing air Èifeachdas Comataidh a' tachairt a h-uile trì bliadhna agus gur e sin as adhbhar nach robh e ga thaisbeanadh dhan Comataidh ann an 2023/24.

### Audit & Assurance Committee Workplan 23/24

NP provided an overview of any changes to the Work Plan. NP clarified that the point on Committee Effectiveness occurred every three years and that is why it was not being presented to the Committee in 2023/24.

Co-dhùnadh:

Dh'aontaich Buill ris a' Phlana Obrach.

Decision:

Members approved the Work Plan.

## 6.0 GISBE

## AOCB

Cha robh gin ann

There were none.

Ceann-là na coinneimh	21/11/2023
Dearbhte le Sgioba-stiùiridh	29/11/2023
Air adhart gu Cathraiche na Comataidh airson dearbhadh/atharrachadh	01/12/2023
Dearbhte le Cathraiche na Comataidh	04/12/2023
Dearbhte le Buill an CSD	29/12/2023