BÒRD NA GÀIDHLIG

	Gàidhlig	English
	Coinneamh Comataidh Sgrùdaidh is Dearbhachd	**Meeting of the Audit and Assurance Committee**
	Air loidhne – MS Teams	**Online – MS Teams**
	Dimàirt 20/02/2024 09.30 – 12.30	**Tuesday 20/02/2024 09.30-12.30**
	GEÀRR-CHUNNTAS	**MINUTES**
	SEISEAN FOGAILTE	**OPEN SESSION**
1.0	**CÙISEAN TÒISEACHAIDH**	**OPENING ITEMS**
1.1	**Fàilte is Leisgeulan**	**Welcome & Apologies**
	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] Brian Battison, Audit Scotland [BB] 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 Bisset [SB] Brian Battison, Audit Scotland [BB] Orla MacDonald, Recording the Minute [OMD]
	Leisgeulan: Rob Dunbar [RD]	**Apologies:** Rob Dunbar [RD]
1.2	**A' Nochdadh Chom-pàirtean** JG – Riaghaltas na h-Alba DMP – Comhairle Baile Glaschu, Comunn na Gàidhlig	**Declaration of Interests** JG – Scottish Government DMP – Glasgow City Council, Comunn na Gàidhlig
2.0	**AITHISGEAN IN-SGRÙDAIDH**	**INTERNAL AUDIT REPORTS**
2.1	In-sgrùdadh: Aithisgean Ràitheil	Internal Audit: Quarterly Reports
	Stiùireadh Fiosrachadh agus Tèireantachd Thug SB iomradh air an Lèirmheas Stiùireadh Fiosrachadh agus Tèireantachd a fhuair ìre làidir de ghealltanas. Thug i fiosrachadh do Bhuill air adhbhar agus farsaingeachd an sgrùdadh. Chaidh aon mholadh aig ìre ìosal agus dà phuing deagh chleachdadh a thogail, agus chaidh tuilleadh fiosrachaidh a thoirt seachad.	**Information and Security Management** SB provided an overview of the Information and Security Management Review which received a strong level of assurance. She provided Members with information on the purpose and scope of the review. One low-grade recommendation and two good practice points were raised, and further information was provided.
	Thug NP fiosrachadh do Bhuill air mar a tha molaidhean gan cur an gnìomh. Chaidh tuilleadh fiosrachaidh a thoirt seachad air mar a thathar a' làimhseachadh stiùireadh fiosrachadh agus tèarainteachd taobh a-staigh Bòrd na Gàidhlig.	NP provided Members with information on how recommendations are being implemented. Further information on how information and security management are handled within Bòrd na Gàidhlig was provided.
	Co-dhùnadh: Dh'aontaich Buill ris an aithisg.	Decision: Members approved the report.
	Trusadh Luchd-obrach agus Planadh Leantainneachd Thug SB iomradh air an Lèirmheas Trusadh Luchd-obrach agus Planadh Leantainneachd a fhuair ìre ìosal de ghealltanas. Thug i fiosrachadh do Bhuill air adhbhar agus farsaingeachd an sgrùdadh. Chaidh dhà mholadh aig ìre àrd, trì mholadh aig ìre meadhanach agus còig phuing deagh chleachdadh a thogail. Thug SB tuilleadh fiosrachadh air gach moladh agus na puingean as cudromaiche.	**Staff Recruitment and Succession Planning** SB provided an overview of the Staff Recruitment and Succession Planning Review which received a weak level of assurance. She provided Members with information on the purpose and scope of the review. Two high-grade, three medium grade recommendations and five areas of good practice were raised. SB provided information on each recommendation and the critical points.
	Thug NP fa-near gun robh na molaidhean seo air a bhith feumail	NP noted that these recommendations had been useful to

do Bhòrd na Gàidhlig agus gun deach gabhail riutha agus gun tèid obair a dhèanamh gus iad sin maothadh.

Dh'iarr Buill dearbhadh air mar a bhiodh na molaidhean air an sgrùdadh san fhad-ùine agus thug NP seachad fiosrachadh mu phròiseasan taobh a-staigh co-cheangailte ri seo.

Dh'innis NP do Bhuill mar a bha molaidhean gan cur an gnìomh agus mar a bhiodh na beachdan air an toirt air adhart.

Dh’iarr Buill tuilleadh fiosrachaidh mun sgrùdadh air planadh feachd-obrach agus thug SB fa-near gun toireadh i fiosrachadh às ùr seachad tro phost-d às dèidh na coinneimh airson a bhith ceart.

Chaidh a mholadh gun tèid fiosrachadh às ùr a thoirt seachad mun mholadh aig an ath choinneamh den Chomataidh.

Dh’innis SB don Chomataidh gu bheil Wylie & Bisset rim faighinn gus comhairle a thoirt seachad far a bheil feum air.

Gnìomhan:
Sgioba Stiùiridh gus ath-sgrùdadh a dhèanamh air na h-ùrachaidhean poileasaidh le clàr-ama gach bliadhna.
Beachdan ri chur ri clàr molaidhean sgrùdaidh.
Dèan lèirmheas air poileasaidhean agus innis don Chathraiche air na cinn-latha iomchaidh.
Dèan conaltradh le comhairliche HR mu na tha a dhìth airson reifreans ro-chosnaidh.
Thoir seachad barrachd mion-fhiosrachaidh air na bha an lùib ath-sgrùdadh air planadh leantainneachd.
Thoir seachad fiosrachadh às ùr air suidheachadh nam molaidhean aig an ath choinneimh.

Co-dhùnadh:
Dh’aontaich Buill ris an aithisg.

Bòrd na Gàidhlig and that these had been taken on board and work will continue to be done to mitigate these.

Members requested assurance on how these recommendations would be monitored in the long-term and NP provided information on internal processes relating to this.

NP told Members how recommendations were being implemented and how the observations would be taken forward.

Members requested further information on the review of succession planning and SB noted that she would provide an update via email after the meeting so that she could be accurate.

It was suggested that an update is provided on the recommendation at the next meeting of the Committee.

SB told the Committee that Wylie & Bisset are available to provide advice where needed.

Actions:
Sgioba Stiùiridh to review the policy updates with timetable annually.
Observations to be added to the Audit recommendations register.
Review policies and advise Chair of the relevant dates.
Liaise with HR Consultant on what is required of a pre-employment reference.
Provide further detail on what was involved in review of succession planning.
Provide update on the position of the recommendations at the next meeting.

Decision:
Members approved the report.

Lèirmheas air an Siostam Ionmhas

Thug SB iomradh air an Lèirmheas air an Siostam Ionmhas a fhuair ìre làidir de ghealltanas. Thug i fiosrachadh do Bhuill air adhbhar agus farsaingeachd an sgrùdadh. Chaidh aon mholadh aig ìre ìosal agus dà phuing deagh chleachdadh a thogail, agus chaidh tuilleadh fiosrachaidh a thoirt seachad.

Co-dhùnadh:
Dh’aontaich Buill ris an aithisg.

Review of Finance System

SB provided an overview of the Finance System Review which received a strong level of assurance. She provided Members with information on the purpose and scope of the review. One low-grade recommendation and two good practice points were raised, and further information was provided.

Decision:
Members approved the report.

3.0 RIANACHD MHÌ-CHÌNNTEAN / RISK MANAGEMENT

3.1 Rianachd Mhì-chinntean

Thug NP iomradh air a’ chlàr mhì-chinntean agus thug i fa-near nach deach atharrachadh sam bith a dhèanamh air na h-ìrean cunnairt bho chaidh a thaisbeanadh don Bhòrd san Dùbhlachd 2023 agus chomharraich i atharrachadh ann an gnìomhan agus

Risk Management

NP gave an overview of the risk register and noted that no changes had been made to the risk ratings since presented to the Board in December 2023 and highlighted changed in actions and controls. It was requested that Members

smachdan. Chaidh iarraidh air Buill co-dhùnadh dè an cunnart a bu chòir a thaisbeanadh airson fòcas aig an ath Choinneamh Bòrd-stiùiridh.

Thug Buill fa-near gum bu chòir geàrr-chunntas na coinneimh mu dheireadh a bhith air an sgrùdadh còmhla ris a' bhriathrachas air a' chlàr.

Mhol Buill gum faodadh dleastanas Bhòrd na Gàidhlig agus a thuigse a bhith air an cur ris a' chlàr mhì-chinntean.

Thug an Ceannard fa-near gum biodh atharraichean air a' chlàr aon uair 's gum biodh am Plana Corporra ùr air aontachadh agus gun tèid atharrachaidhean sam bith innse don Chomataidh agus don Bhòrd-stiùiridh.

Mhol Buill gun tèid an clàr slàn a thaisbeanadh don Bhòrd le fòcas air aon chunnart agus gum bu chòir prìomhachas a thoirt do na cunnartan le ìre as àrd. Dh'aontaich Buill moladh a chuir chun Chathraiche air post-d às dèidh na coinneimh.

Gnìomhan:
Briathrachas air a' Chlàr mhì-chinntean ri ùrachadh gus an cunntas ceart sealltinn.
Comataidh ri meòrachadh air dè an cunnart a bu chòir a dheasbad aig an ath choinneamh Bùird agus comhairle a thoirt seachad.

Co-dhùnadh:
Thug Buill fa-near don chlàr agus dh'aontaich iad moladh a chur dhan Cathraiche tro phost-d.

decide which risk should be presented for focus at the next Board Meeting.

Members noted that the minutes from the last meeting should be checked alongside the wording on the register.

Members suggested that the role of Bòrd na Gàidhlig and its understanding could be added to the risk register.

The Ceannard noted that there would be changes to the Risk Register once the new Corporate Plan is approved and that the Board would meet to discuss strategic risks and opportunities.

Members suggested that the full Register be presented to the Board with a focus on one risk and that the highest rated risks should be prioritised. Members agreed to email the Chair with their recommendation after the meeting.

Actions:
Wording on Risk Register to be updated to show correct description.
Committee to reflect on which risk should be discussed at the next Board meeting and advise.

Decision:
Members noted the register and agreed to email their recommendation to the Chair.

4.0 RIAGHLADH / GOVERNANCE

4.1 Sgrùdadh Luach as Fheàrr

Thug NP iomradh air a' phàipear agus thug i fa-near gu bheil e na dhleastanas air a h-uile buidheann poblach Sgrùdadh Luach as Fheàrr na air a h-uile buidheann poblach ann an Alba agus gum bi Bòrd na Gàidhlig a' dèiligeadh ri seo le bhith ag ullachadh Aithris Luach as Fheàrr bliadhnail a tha a' mìneachadh mar a thèid seo a choileanadh.

Dh'fhaighnich Buill cò a bhios a' gabhail pàirt san sgrùdadh luchd-ùidh agus thug NP seachad tuilleadh fiosrachaidh. Thug an Ceannard fa-near gun toir am Plana Corporra ùr buaidh air an t-suirbhidh luchd-ùidh san àm ri teachd.

Mhìnich NP do Bhuill gun robh am pàipear seo ga thaisbeanadh aig a' choinneimh seo leis gur e seo a' chiad chothrom bho chaidh an Aithisg Bhliadhnail agus Cunntasan airson 2022/23 aontachadh leis a' Bhòrd.

Dh'fhaighnich Buill mu Bhuidheann Àrainneachd an Luchd-obrach agus thug NP fiosrachadh seachad mu amas na buidhne.

Best Value Review

NP gave an overview of the paper and noted that demonstrating Best Value is a duty of all public bodies in Scotland and that Bòrd na Gàidhlig address this by preparing an annual Best Value Statement which sets out how this will be achieved.

Members asked who takes part in the stakeholder survey and NP provided further information. The Ceannard noted that the new Corporate Plan will have an impact on the stakeholder survey going forward.

NP explained to Members that this paper was being presented at this meeting as it was the first opportunity since the Annual Report and Accounts for 2022/23 were approved by the Board.

Members asked about the Staff Environmental Group and NP provided information on the aim of the group.

Members recommended that Equality and Diversity would

	Mhol Buill gun tèid beachdachadh air Co-ionannachd agus Iomadachd san Lèirmheas Luach as Fheàrr sna bliadhnaichean ri teachd. <u>Decision:</u> Thug Buill fa-near don Sgrùdadh Luach as Fheàrr.	be considered in the Best Value Review in future years. <u>Decision:</u> Members noted the Best Value Review.
4.2	**Fèin-mheasadh Bliadhnail air Èifeachdas na Comataidh Sgrùdaidh** Thug NP fa-near gu bheil e air a mholadh gun dèan Comataidhean Sgrùdaidh is Dearbhaidh fèin-mheasadh air an taobh a-staigh gach bliadhna agus measadh bhon taobh a-muigh gach trì bliadhna. Chaidh measaidhean a chur gu Buill agus ullaichidh NP aithisg nuair a gheibhear a h-uile freagairt. Thug Buill fa-near gur e eacarsaich luachmhor a bha seo. <u>Co-dhùnadh:</u> Thug Buill fa-near don aithisg labhairteach.	**Self-assessment of Audit Committee Effectiveness** NP noted that it is recommended that Audit & Assurance Committees carry out internal reviews annually and an external review every three years. Reviews were sent to members and NP will prepare a report once all responses received. Members noted that this was a worthwhile exercise. <u>Decision:</u> Members noted the verbal report.
4.3	**Plana Obrach na Comataidh Sgrùdaidh is Dearbhachd** <u>Co-dhùnadh:</u> Dh'aontaich Buill ris na Planaichean Obrach mar a chaidh a thaisbeanadh.	**Audit & Assurance Committee Workplan** <u>Decision:</u> Members approved the Workplans as presented.
5.0	**GISBE**	**AOCB**