

Coinneamh: Comataidh Sgrùdaidh is Dearbhachd
Ceann-là/Àm: 23 Sultain aig 09.30
Càite: Microsoft Teams

Clàr-gnothaich – Seisean Fosgailte

1. Cùisean Tòiseachaidh

- 1.1. Fàilte is Leisgeulan**
- 1.2. A’ Nochdadh Com-pàirtean**
- 1.3. Gnothaich Iomchaidh Sam Bith Eile (GISBE)**

2. Molaidhean Sgrùdaidh

2.1. Inbhe Molaidhean Sgrùdaidh (Ri Aontachadh)

Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra

3. Rianachd Mhì-chinntean

3.1. Rianachd Mhì-chinntean Ro-innleachdail (Ri Aontachadh)

PT1 Clàr Mhì-chinntean Ro-innleachdail

Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra

4. Riaghladh

4.1. Plana Obrach an Comataidh Sgrùdaidh is Dearbhachd (Ri Aontachadh)

PT1 Plana Obrach 2025/26

Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra

5. GISBE

Ceann-là na h-ath choinneimh: 25/11/2025

Deireadh an t-Seisein

Meeting: Audit and Assurance Committee
Date/Time: 23 September at 09.30
Location: Microsoft Teams

Agenda – Open Session

1. Opening Items

- 1.1. Welcome and Apologies**
- 1.2. Declarations of Interest**
- 1.3. Any Other Competent Business (AOCB)**

2. Audit Recommendations

2.1. Status of Audit Recommendations (For Decision)

Nicola Pearson, Head of Finance and Corporate Affairs

3. Risk Management

3.1. Strategic Risk Management (For Decision)

PT1 Strategic Risk Register

Nicola Pearson, Head of Finance and Corporate Affairs

4. Governance

4.1. Audit and Assurance Committee Work Plan (For Decision)

PT1 Work Plan for 2025/26

Nicola Pearson, Head of Finance and Corporate Affairs

5. AOCB

Date of the next meeting: 25/11/2025

End of Session

Meeting:	Audit and Assurance Committee
Date:	23 September 2025
Title:	Status of Audit Recommendations
Action Required:	For Decision
Paper number:	2.1
Spokesperson:	Nicola Pearson, Head of Finance and Corporate Affairs
Appendices:	n/a

1. Purpose

- 1.1. The purpose of this paper is to present information on progress on the actions arising from Internal and External Audit reports to the Audit and Assurance Committee.
- 1.2. The paper is in English as will be reviewed by the internal and external auditors as part of their audit work.

2. Background/Main points

- 2.1. It is important the Audit and Assurance Committee assures itself that there is adequate progress and control improvements in implementing the recommendations.
- 2.2. There are no outstanding external audit recommendations.
- 2.3. There are no outstanding internal audit observations.

3. Recommendation

- 3.1. The Committee is requested to approve the paper.

4. Main Strategic Impacts

- 4.1. Impact on Finance: Audit fees are included in the budget.
- 4.2. Impact on Staff: The register is reviewed regularly by the Leadership Team and managers to ensure that progress is being made.
- 4.3. Impact on Training: N/A
- 4.4. Link Corporate Aims: Our work informs and influences Gaelic development and policies which impact on Gaelic.
- 4.5. Impacts on Reputation: It is important the Bòrd na Gàidhlig continues to demonstrate improvement and these audit recommendations contribute to this.
- 4.6. Impacts on Health and Safety: N/A
- 4.7. Legal Impacts: N/A
- 4.8. Impacts on Equality: N/A
- 4.9. Impacts on the Environment: N/A

5. Links to the National Performance Framework

Human Rights	<input type="checkbox"/>	Children and 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"/>		

6. Governance Route

6.1. Approved by the Leadership Team on 11 September 2025.

7. Confirmation of Circulation of Document

7.1. This is an open paper.

Meeting:	Audit and Assurance Committee
Date:	23 September 2025
Title:	Risk Management
Action Required:	For Decision
Paper number:	3.1
Spokesperson:	Nicola Pearson, Head of Finance & Corporate Affairs
Appendices:	PT1 Strategic Risk Register

1. Purpose

- 1.1. The paper presents the Strategic Risk Register for the organisation.
- 1.2. The paper is in English as it will be reviewed by the internal and external auditors as part of their work.

2. Background/Main points

- 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 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 register aims to focus on the risks (uncertainties, opportunities, and negative impacts) which most directly impact of BnG's priorities.
- 2.5. An additional risk (6) has been added to the register reflecting the reliance on technology for smooth operation.
- 2.6. A number of narratives and timelines have been updated. These are shown in red type or by strikethrough.

Risk ↑	Risk ↓	Other
No ratings have increased since last review	No ratings have reduced since last review	<ol style="list-style-type: none"> 1. Risk 6 added 2. A number of narratives have been updated 2. Some timelines have been amended

3. Recommendation

3.1. The Committee is requested to:

- discuss the register and make recommendations on addition and removal of risks.
- The committee is requested to approve the register.

4. Main Strategic Impacts

- 4.1. Impact on Finance: No direct impact but ensures that financial risks are considered by the organisation.
- 4.2. Impact on Staff: The risk register provides direction on controls and actions put in place by staff.
- 4.3. Impact on Training: Risk management training to be arranged regularly.
- 4.4. Links to Corporate Aims: Our work informs and influences Gaelic development and policies which impact on Gaelic.
- 4.5. Impacts on Reputation: Effective risk management is core to maintaining a positive reputation as an effective and efficient public organisation.
- 4.6. Impacts on Health and Safety: N/A
- 4.7. Legal Impacts: 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/>
- 4.8. Impacts on Equality: N/A
- 4.9. Impacts on the Environment: N/A

5. Links to the National Performance Framework

Human Rights	<input type="checkbox"/>	Children and 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"/>		

6. Governance Route

6.1. Approved by the Leadership Team on 11 September 2025.

7. Confirmation of Circulation of Document

7.1. This is an open paper.

Strategic Risk Register

Strategic Aim 1: More people are using and benefiting from Gaelic at home and in the community									
Ref	Risk description	Cause	Impact	Gross score [prior to current controls] (I/L/S)	Current controls [systems already in place]	Net score [including current controls] (I/L/S)	Proposed actions and controls [tasks being undertaken to deal with arising risk]	Timeline	Risk Owner
1.1	Inadequate resources to deliver the Corporate Plan	SG temporary freeze on recruitment 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%]	BnG's contribution to Gaelic development ceases to meet with demand We have insufficient staff capacity and/or capability to deliver our Corporate Plan Impact on wellbeing of staff and board Reputation is negatively impacted	25 (5X5)	Implementation of multi-year funding agreements for main delivery partners which encourage collaboration Corporate Plan developed in line with new NGLP and approved by SG Programme designed for development of middle managers skills and knowledge Business case presented to SG and running costs cap increased for 25/26. MTFP updated annually and presented to Board	20 (4x5)	Build in agility to take advantage of funding opportunities as they arise Roll out Manager development programme for development of middle managers skills and knowledge Continue to make the case for increased funding for BnG or amendment to running costs cap	Ongoing Dec Aug '25 Ongoing	ED

					<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> <p>Review of staff resource to mitigate impact of vacant posts.</p>					
<p>Risk Appetite: HIGH</p>		<p><i>We acknowledge there is a challenging environment in public finance and continue to work closely with our sponsorship team in relation to resource.</i></p>								

[illegible]

Strategic Aim 2: Opportunities for people to develop their Gaelic skills at any age are increased and more accessible									
Ref	Risk description	Cause	Impact	Gross score [prior to current controls] (I/L/S)	Current controls [systems already in place]	Net score [including current controls] (I/L/S)	Proposed actions and controls [tasks being undertaken to deal with arising risk]	Timeline	Risk Owner
2	Supporting growth and promotion in Gaelic education is ineffective	<p>BnG advisory input is not of sufficient quality and impact</p> <p>Political decisions are taken which address the majority, not the minority</p> <p>Statutory Guidance on Gaelic education is not sufficiently strong</p> <p>Dependant on the wider support of external organisations</p>	<p>Advice provided by BnG on Education Reform and other legislation is ignored or not implemented</p> <p>Gaelic education is not normalised within Scotland, leading to reduced uptake, attainment and impact</p> <p>Gaelic is not normalised across Scottish society, increasing language loss and disaffection</p>	<p>20</p> <p>[5x4]</p>	<p>Statutory Guidance on Gaelic Language Plans in place published</p> <p>Consistent advice provided to the ongoing processes for Education Reform and Scottish Languages Bill</p> <p>Engagement with SG Gaelic and Scots Division in collaborative work</p> <p>Participation in regional and other fora to promote Gaelic</p> <p>Contribute to education focused consultations</p>	<p>15</p> <p>[5x3]</p>	<p>Revision and renewal of Statutory Guidance on Gaelic Education</p> <p>Engagement with Scottish Government and key strategic agencies on the implementation of changes to legislation through the Education reform Bill & Scottish Languages Bill.</p> <p>Increased engagement with political parties on the importance of Gaelic education for normalising and growing Gaelic</p>	<p>2025/26</p> <p>Ongoing</p>	<p>JMH</p> <p>ED</p>

Risk appetite:
MEDIUM

Advisory role to Scottish Government on Gaelic Education means impact not always guaranteed.

Strategic Aim 3: Our work informs and influences Gaelic development and policies which impact Gaelic									
Ref	Risk description	Cause	Impact	Gross score [prior to current controls] (I/L/S)	Current controls [systems already in place]	Net score [including current controls] (I/L/S)	Proposed actions and controls [tasks being undertaken to deal with arising risk]	Timeline	Risk Owner
3	People don't understand the role and functions of BnG	<p>The Scottish Languages Bill changes the role and function of BnG.</p> <p>Timescales of implementation of the Scottish Languages Bill</p> <p>BnG strategies for engagement and/or relationships are ineffective</p> <p>Negative media - external/ generally and internal to Gaelic communities</p> <p>Insufficient communication on what BnG does to make a difference</p>	<p>Bòrd na Gàidhlig unable to move forward with change and development programmes</p> <p>Reduced support for Gaelic development</p> <p>Gaelic speakers and learners lose confidence in BnG and therefore negative effect on the community leaving them disenfranchised</p>	<p>12</p> <p>[4x3]</p>	<p>Close engagement with the Gaelic and Scots team at the Scottish Government</p> <p>Continued work with organisations who receive funding to clearly acknowledge BnG support</p> <p>External Communications Strategy approved Oct 24</p> <p>Use new NGLP and BnG Corporate Plan to reinforce the key messages of what we do</p> <p>Conaltradh work stream put in place.</p>	<p>9</p> <p>[3x3]</p>	<p>Continue to develop role of board members as ambassadors for BnG</p> <p>Engage Comms expert to deliver external comms priorities</p>	<p>Ongoing</p> <p>Dec '25</p>	NP

Risk appetite: MEDIUM	<i>Whilst BnG does what it can to explain and inform, it has to accept that there may always be misunderstanding around BnG's scope of work.</i>
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Strategic Aim 3: Our work informs and influences Gaelic development and policies which impact on Gaelic									
Ref	Risk description	Cause	Impact	Gross score [prior to current controls] (I/L/S)	Current controls [systems already in place]	Net score [including current controls] (I/L/S)	Proposed actions and controls [tasks being undertaken to deal with arising risk)	Timeline	Risk Owner
4	Failure to maximise the benefits from the work undertaken by our key stakeholders and delivery partners	<p>Communication strategy with our key stakeholders and delivery partners is ineffective</p> <p>Insufficient capacity and/or capability among our key stakeholders and delivery partners</p> <p>Delivery partners not necessarily delivering in line with BnG's objectives.</p>	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]	<p>Grant systems in place which provide monitoring</p> <p>New multi-year agreements developed</p> <p>Gaelic language plans system in place</p> <p>Increased social media and comms</p> <p>Presentation of progress reports to CPG</p> <p>GLP Statutory Guidance published</p> <p>Participate in SG Gaelic Communications call</p>	12 [4x3]	<p>Monitoring of NGLP and Corporate Plan</p> <p>Encourage stakeholders and key delivery partners to publicise their good news stories broadly</p>	<p>Ongoing</p> <p>Ongoing</p>	IMM
Risk appetite: MEDIUM		Funding arrangements are based on Plans which outline how delivery partners will meet their own and BnG's objectives and the provision of ongoing funding is dependent on the receipt of satisfactory monitoring reports.							

Strategic Aim 3: Our work informs and influences Gaelic development and policies which impact on Gaelic									
Ref	Risk description	Cause	Impact	Gross score [prior to current controls] (I/L/S)	Current controls [systems already in place]	Net score [including current controls] (I/L/S)	Proposed actions and controls [tasks being undertaken to deal with arising risk]	Timeline	Risk Owner
5	The governance developments implemented in the organisation are not sustained	<p>Insufficient capacity and/or capability</p> <p>New responsibilities are allocated without commensurate resources</p> <p>Widening field of operations due to external or internal pressure.</p>	<p>Organisation does not meet stakeholders' expectations leading to disillusion and criticism; ultimately impacting on Gaelic development</p>	<p>16</p> <p>[4x4]</p>	<p>Continuous improvement planning system in place</p> <p>Increasing use of technology to assist in more administrative tasks</p> <p>Increased number of board members bringing additional skills and resilience</p> <p>Programme of internal audit in place.</p> <p>Work plan and training requirements identified for 25/26</p> <p>Engaged fully in parliamentary</p>	<p>12</p> <p>[3x4]</p>	<p>Engage fully in stage 3 of parliamentary process for new languages bill</p> <p>Review and update organisational Succession Plan</p> <p>Review work plan and training requirements</p> <p>Chair liaising with SG on public appointments</p>	<p>2025</p> <p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p>	ED

[illegible]

Strategic Aim 3: Our work informs and influences Gaelic development and policies which impact on Gaelic									
Ref	Risk description	Cause	Impact	Gross score [prior to current controls] (I/L/S)	Current controls [systems already in place]	Net score [including current controls] (I/L/S)	Proposed actions and controls [tasks being undertaken to deal with arising risk)	Timeline	Risk Owner
6	Systems failure leading to data breach	Cyber security attack IT systems failure Human error	Organisation suffers reputational damage Lack of trust in operations Subject to Information Commissioner reporting and fine	20 [4x5]	ICT contract in place with cyber threat alerts. Staff training and awareness sessions on cyber security. Annual testing of disaster recovery and business continuity plans.	16 [4x4]	Staff training and awareness sessions Continue to foster relations with media Join relevant networks to share information on improvements. Development of Cyber Incident Action Plan	Ongoing Ongoing Ongoing Dec '25	NP
Risk appetite: MEDIUM		Bòrd na Gàidhlig recognise this risk and puts mitigations in place, however the threat is ever evolving and some risk must be accepted.							

Scoring

I/L/S = Impact (max 5) x Likelihood (max 5) = Score

Refer to Section 4 of [Risk Management Strategy](#) for detailed information.

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 to six monthly monitoring

Acronyms of people responsible:

ED – Ealasaid MacDonald, Ceannard

IMM – Iain Macmillan, Director

NP – Nicola Pearson, Head of Finance and Corporate Services

Other acronyms

BnG – Bòrd na Gàidhlig

SG – Scottish Government

GiA – Grant in Aid

NGLP – National Gaelic Language Plan

GLP – Gaelic Language Plan

MTFP – Medium Term Financial Plan

CPG – Comataidh Poileasaidh is Ghoireasan

IT – Information Technology

Meeting:	Audit and Assurance Committee
Date:	23 September 2025
Title:	Audit and Assurance Committee Work Plan 2025/26
Action Required:	For Decision
Paper number:	4.1
Spokesperson:	Nicola Pearson
Appendices:	PT1 Work Plan 2025/26

1. Purpose

- 1.1. In 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.
- 1.2. The paper is in English as it is presented by the Head of Finance and Corporate Affairs.

2. Background/Main points

- 2.1. Both committees and the board of Bòrd na Gàidhlig have a work program. They are useful in planning and ensuring that relevant and regular topics are presented throughout the year.
- 2.2. The 2025/26 workplan was approved in February 2025.
- 2.3. The plan covers the committee's annual cycle. The plan is reviewed at each meeting to ensure it is complete or where there are deviations, these are monitored.
- 2.4. Changes made are marked in red type or strikethrough.

3. Recommendation

- 3.1. The committee are requested to:
 - make recommendations for changes as viewed as appropriate
 - approve the work plan

4. Main Strategic Impacts

- 4.1. Impact on Finance: The work plans do not have a financial impact but do ensure that financial matters are properly scrutinised by the committee.
- 4.2. Impact on Staff: The workplans provide a guide to officers as to work to be developed during the year.
- 4.3. Impact on Training: N/A
- 4.4. Links to Corporate Aims: Our work informs and influences Gaelic development and policies which impact on Gaelic.
- 4.5. Impacts on Reputation: The work plans ensure that the committee fulfils its responsibilities; this has a positive impact on the organisation's reputation.
- 4.6. Impacts on Health and Safety: N/A

4.7. Legal Impacts: The work plans ensure that the committee fulfils its statutory responsibilities.

4.8. Impacts on Equality: N/A

4.9. Impacts on the Environment: N/A

5. Links to the National Performance Framework

Human Rights	<input type="checkbox"/>	Children and 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"/>		

6. Governance Route

N/A

7. Confirmation of Circulation of Document

7.1. This is an open paper.

Pàipear 4.1 PT1

A' Chomataidh Sgrùdaidh is Dearbhachd (CSD) Plana Obrach 2025/26		Cèitean 20/05/2025	Sultain 23/09/2025	Samhain 25/11/2025	Gearran 24/02/2026
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 - Performance Management	✓			
Rianachd Mhi-chinntean	Risk Management	✓			
Aithisg Bhliadhnail In-sgrùdadh	Internal Audit Annual Report	✓			
Leanmhainn	Follow Up Review	✓			
Aithriseadh Ionmhasail agus Buidsealach	Budgetary & Financial Reporting			✓	
Tèarainteachd Dhidseatach	Cyber Security			✓	
Tabhartasan do Bhuidhnean Gàidhlig	Grants to Gaelic Organisations				✓
Planadh Ro-innleachdail	Strategic Planning				✓
Stiùireadh Coileanadh Luchd-obrach	Employee Performance Management				✓
Rianachd Mhi-chinntean (Cèitean 26)	Risk Management (May 26)				
Buidhnean Com-pàirteach Libhrigidh - Stiùireadh Coileanaidh (Cèitean 26)	Delivery Partners - Performance Management (May 26)				
Leanmhainn (Cèitean 26)	Follow Up Review (May 26)				
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 Fhein Bliadhnail air Èifeachdas na Comataidh Sgrùdaidh	Self assessment of Audit Committee Effectiveness				✗
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					
Sgrùdadh Bliadhnail air Èifeachdas na Comataidh Sgrùdaidh is trèanadh ('25)	Review of Audit Committee Effectiveness and Training (external 3 yearly due'25)				✓