

Coinneamh: Comataidh Sgrùdaidh is Dearbhachd
Ceann-là/Àm: 24 Gearran 2026 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)**

PT1 Clàr Molaidhean Sgrùdaidh

Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra

2.2. **Aithisgean In-sgrùdaidh (Ri Aontachadh)**

PT1 Sgeama Tabhartasan Leasachaidh

PT2 Planadh Ro-innleachdail

PT3 Stiùireadh Coileanadh Luchd-obrach

Scott McCready, Wbg Services LLP

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. **Sgrùdadh Luach as Fheàrr (Ri Deasbad)**

Nicola Pearson, Ceann an Ionmhas is Cùisean Corporra

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

PT1 Plana Obrach 2025/26

PT2 Plana Obrach 2026/27

Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra

5. GISBE

Ceann-là na h-ath choinneimh: 19/05/2025

Deireadh an t-Seisein

Meeting: Audit and Assurance Committee
Date/Time: 24 February 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)

PT1 Audit Recommendations Register

Nicola Pearson, Head of Finance and Corporate Affairs

2.2. Internal Audit Recommendations (For Decision)

PT1 Development Grant Schemes

PT2 Strategic Planning

PT3 Employee Performance Management

Scott McCready, Wbg Services LLP

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. Best Value Review (For Discussion)

Nicola Pearson, Head of Finance and Corporate Affairs

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

PT1 Work Plan 2025/26

PT2 Work Plan 2026/27

Nicola Pearson, Head of Finance and Corporate Affairs

5. AOCB

Date of the next meeting: 19/05/2026

End of Session

Meeting:	Audit and Assurance Committee
Date:	24 February 2026
Title:	Status of Audit Recommendations
Action Required:	For Decision
Paper number:	2.1
Spokesperson:	Nicola Pearson, Head of Finance and Corporate Affairs
Appendices:	PT1 Status of Audit Recommendations

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 seven outstanding internal audit recommendations. Four in progress and three still to be started.
- 2.3. There are no outstanding external audit recommendations.
- 2.4. There is one internal audit observation.

3. Recommendation

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

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 12 February 2026.

7. Confirmation of Circulation of Document

7.1. This is an open paper.

STATUS OF RECOMMEDATION

INTERNAL AUDIT RECOMMENDATIONS

Unique Ref	Date added	Recommendation	Management Action	Owner	Current Position	Date of Update	Progress	Expected Completion Date
IAR24	24/10/2025	We recommend that management ensures the Monthly Management Accounts Procedure is reviewed and updated in line with its scheduled review date, and that any relevant changes or recommendations arising from the audit are incorporated into the revised document.	The procedure is in the process of being updated. This was held up by the development of the new Management Accounts Pack.	Head of Finance & Corporate Affairs	New pack presented monthly	03-Dec-25	Complete	01-Feb-26
IAR25	24/10/2025	We recommend that management introduce periodic formal training or refresher sessions for budget holders. This would help budget holders keep their knowledge up-to-date and strengthen consistency and compliance across budget management activities.	We will consider the training requirements of the current budget holders and ensure training is available regularly and included in induction processes where appropriate.	Head of Finance & Corporate Affairs	Not yet started	29-Oct-25	Not started	01-Apr-26
IAR26	24/10/2025	We recommend that the Organisation develops a dedicated CIRP, either as a standalone document or as a clearly defined section within the wider Business Continuity Plan. The CIRP should define roles and responsibilities, escalation routes (including to external bodies such as the NCSC or Action Fraud), communication protocols, and response playbooks for likely scenarios. Once established, the plan should be tested through a tabletop exercise to embed responsibilities and build confidence in managing live incidents.	We will develop a Cyber Incident Response Plan (CIRP) for Bòrd na Gàidhlig which will sit alongside our Business Continuity Plan.	Head of Finance & Corporate Affairs	This has been passed to the Risk and Resilience group to complete and test.	06-Feb-26	In progress	31-Mar-26
IAR27	24/10/2025	We recommend that the Organisation considers developing a more structured approach to managing cyber security within its supply chain as procurement activities expand. This could include updating procurement and contracting procedures to request evidence of supplier cyber security measures, such as Cyber Essentials or ISO 27001 certification where appropriate. Responsibility for carrying	We will consider how Bòrd na Gàidhlig can incorporate these questions into our procurement processes.	Head of Finance & Corporate Affairs	Completed - question added to most recent tender exercise (Dec 25)	21-Jan-26	Complete	01-Feb-26
IAR28	06/02/2026	We recommend that management review and appropriately update the Desktop Instruction - Education Grant Schemes and Desktop Instruction Development Grant Schemes documents to reflect on the current requirements, and that these are appropriately approved by the Management Team, Employees should then be made aware of any updates.	We will ensure that the desknotes are appropriately updated.	Funding & Projects Manager	Updated desk notes being finalised	09-Feb-26	In progress	01-Mar-26

Paipear 02.1 PT1 – Status of Recommendations

IAR 29	06/02/2026	We recommend that at the outset of the corporate planning process, the Organisation develops a planning document which includes the following: Key steps and timeframes; Key personal involved; Stakeholder engagement; Lessons learned; and Any other key areas. Documentation gathered during the planning process, should be also retained.	Bord na Gaidhlig will change its practices to ensure that all engagement with stakeholders and the board in relation to planning processes, whether official or more informal, is logged. A planning document will be considered as we look to the changes which will be made as per the Scottish Languages Act, where it will now be the Scottish Government who will produce the Gaelic Language Strategy and Bord na Gaidhlig will need clear processes to create, coordinate and deliver a corporate plan in a new policy planning framework.	Ceannard	Not yet started	06-Feb-26	Not started	30-Sep-26
IAR 30	06/02/2026	We recommend that the Organisation introduce specific refresher training, based on strategic/corporate planning, for Board Members, and training logs be kept aiding the Organisation in ensuring that all relevant Members have attended when required.	Bord na Gaidhlig will review available courses and arrange for board members to attend.	Head of Finance & Corporate Affairs	Planning document will be commenced once the details of the Government Strategy development process are known so that the development of the next Corporate Plan incorporates all new and revised commitments.	06-Feb-26	Not started	01-Apr-26
IAR 31	06/02/2026	We recommend the Management reinforce the importance of holding POP meetings within the six-week timeframe or update the Policy if a different frequency is now more realistic. We also recommend that the Organisation continue to work to determine as to whether the automation of the compliance checking process within People HR is possible to reduce the reliance on manual checking.	The policy is currently being updated which includes an amendment to the frequency and nature of POP meetings. These changes will be rolled out once Policy approved. In the meantime, 6 weekly POPs will remain in place and managers will be reminded to upload the relevant paperwork timeously. Further automation of People HR will be investigated.	Head of Finance & Corporate Affairs	Review delayed by staff changes but back on work schedule for updating	06-Feb-26	In progress	30-Apr-26
IAR 32	06/02/2026	We recommend that the Organisation review and update their Performance Management Policy to confirm it is up to date and reflects current processes, including the updated process for the use of Work Plans. Once updated, the Organisation should ensure that the Policy is appropriately approved and circulated, Organisation wide.	The policy is currently being updated which includes an amendment to the frequency and nature of POP meetings. Before being implemented the policy will undergo staff consultation and approval by Policy & Resources Committee.	Head of Finance & Corporate Affairs	Review delayed by staff changes but back on work schedule for updating	06-Feb-26	In progress	30-Apr-26

INTERNAL AUDIT OBSERVATIONS

Unique Ref	Date added	Observation
IAO 5	06/02/2026	During our review, we noted that the Organisation's Learning and Development Policy was last approved in May 2021 and does not have a current review schedule. Through discussions with the Head of Finance & Corporate Affairs, we established that this policy document is planned for review and approval in line with the Performance Management Policy, which is currently undergoing updates.

EXTERNAL AUDIT RECOMMENDATIONS

NONE

Meeting:	Audit and Assurance Committee
Date:	24 February 2026
Title:	Internal Audit Reports
Action Required:	For Decision
Paper number:	2.2
Spokesperson:	Scott McCready, Wbg Services LLP
Appendices:	PT1 Development Grant Schemes PT2 Strategic Planning PT3 Employee Performance Management

1. Purpose

- 1.1. The paper presents the internal audit reports produced by Wbg following the work undertaken in November 2025.
- 1.2. The paper is in English as reports have been prepared by the Internal Auditor.

2. Background/Main points

- 2.1. This is the second set of reports relating to the Internal Audit schedule for 2025-26 to come to the Audit and Assurance Committee.
- 2.2. For each area of review, the Internal Auditors 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.

- 2.3. Where recommendations are made, a grading of High, Medium or Low priority is assigned, 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.

2.4. Below is a summary of recommendations made and areas of good practice noted by Wbg in this second reporting cycle of 2025/26.

Report	Rating	Recommendations	Grading	Areas of good practice
Development Grant Schemes	Strong	1	Low	3
<i>Benchmark</i>	<i>0 recommendations</i>			
Strategic Planning	Strong	2	Low	5
<i>Benchmark</i>	<i>2 recommendations</i>			
Employee Performance Management	Substantial	2	1 Medium 1 Low	3
<i>No Benchmark</i>	<i>1 observation noted</i>			

3. Recommendation

3.1. The Committee are requested to approve the reports presented.

4. Main Strategic Impacts

- 4.1. Impact on Finance: Internal audit fees are included in the budget.
- 4.2. Impact on Staff: N/A
- 4.3. Impact on Training: Once recommendations implemented, desk notes testing & training may be required.
- 4.4. Link to 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 internal audit reviews 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. Management response agreed by Leadership Team 26 January 2026 .

7. Confirmation of Circulation of Document

7.1. This is an open paper.



Bòrd na Gàidhlig

Internal Audit 2025-26

Development Grant Schemes
November 2025

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 assess whether Bòrd na Gàidhlig's (the Organisation's) procedures were being adhered to.

This review formed part of the 2025/26 Annual Internal Audit Plan.

Scope of review

Our objectives for this review were to assess if:

- | 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 Information

Processes and Procedures

The Organisation has Desktop Instructions in place for both Development Grant Schemes and Education Grant Schemes, both of which were last approved on 24 January 2024 and were scheduled for their next review on 31 August 2024. Please see **Section 3: Detailed Recommendations** for further information.

The purpose of these documents is to provide 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.

Grant Approval

As per the Desk Instructions, and our sample testing results, the Organisation's Senior Management Team review each application and decide whether to approve, approve in principle, request further information or refuse the application. If approved, the Organisation will also identify what sum of funding to offer and any special conditions to apply to the grant.

As per the Desk Instructions, the following scheme of approval is adopted:

- | Applications requesting funding between £50,000 and £99,000 are submitted to the Committee for final approval;
- | Applications requesting funding of £100,000 or more are submitted to the Board for final approval.

Information on the Website

The Organisation's website includes a dedicated Funding Schemes page, which details the seven grants offered within the 2025/26 year. Each individual grant section provides information and links to the required documentation for the above schemes.

1 Executive summary

Funding Schemes

The Organisation offers funding schemes at various times throughout the year, along with opportunities for ad hoc project proposals that can be submitted throughout the year.

During 2025/26, the Organisation had the following funding schemes on offer:

- | Gaelic Officer Scheme;
 - This scheme funds posts that promote the everyday use of Gaelic and support delivery of the Gaelic Language Plan. It covers roles running from July 2025 to March 2028, with a £600,000 allocated for the current financial year.
- | Gaelic Early Years Grants;
 - This scheme supports the provision of Gaelic-medium sessions for children aged 0 to 3 and includes funding for insurance coverage for groups in 2025/26. The 2025 round closed on 26 June.
- | Taic Freumhan Coimhearsnachd;
 - This fund assists primary schools in promoting and increasing Gaelic use and learning at community level. It supports projects running from March 2026 to August 2028, with an estimated budget of £200,000 and funding available for one or two-year projects.
- | Gaelic Plans Fund;
 - This fund helps public authorities deliver the commitments within their Gaelic Language Plans, in turn supporting the National Gaelic Language Plan 2023–28. The Projects Stream provided one year of funding for up to three projects to be delivered between August 2025 and August 2026.
- | Gaelic Teacher Training Grants;
 - This scheme supports individuals training for careers in Gaelic teaching or Gaelic early learning. Grants may be awarded towards course fees, travel costs for teaching placements, and cost of living support for eligible applicants, with the 2025 closing date set for 30 September.
- | Gaelic Arts Fund; and
 - This fund supports Gaelic arts projects across Scotland, with £90,000 available in 2025/26. Two application rounds were held, with closing dates in July and November 2025.
- | Other/General Grants.
 - This route supports projects outside the Organisation’s regular schemes where they align with the Corporate Plan

1 Executive summary

priorities. Projects must be discussed with an organisation officer to confirm suitability before progressing.

Senior Management Team and Board Reporting

During each year, both the Board and Senior Management Team receive reports which allow for them to make decisions surrounding grantee applications submitted that year. An annual report is also produced and presented to the Senior Management Team in October of each year, summarising the priorities, project level, money approved, numbers of applicants involved, and an evaluation of the successes and value of the project for each scheme that was available that year. Please see **Section 4: Observations** for further information.

Sample Testing

During our review, we carried out sample testing of 10 Development Scheme Grantees that had applied and been awarded a grant within the 2025/26 year. We can confirm that staff were adhering to the documented procedures for each of the grants tested.

We reviewed the following Organisations:

Organisation	Amount Granted by BnG
Fàs Mòr	£15,000
Comunn na Gàidhlig	£14,000
Comunn Eachdraidh Nis	£106,000
Northton Heritage Trust	£93,000
Eden Court	£72,000
NHS Highland	£22,128
Renfrewshire Council	£25,000
Moray Council	£7,000
An Lòchran	£20,000
The Highland Council	£36,133

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.

- | We held discussions with the Funding and Projects Manager to clarify the operational and financial control processes and staff involvement in relation to the approval of grants and release of instalments.
- | We assessed the processes to confirm if they are adequate and comply with current guidelines and best practice.
- | We reviewed the Desk Top Instructions for both Education Grant Schemes and Development Grant Schemes to assess whether they were up to date and provide clear guidance for staff.
- | We reviewed the Organisation's website to assess whether it provides comprehensive information on grants and funding.

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

- | We completed sample testing of 10 Grantees, all awarded grants within the 2025/26 year, to assess whether grants were awarded accurately, whether there was an appropriate level of authorisation given and whether the Organisation were adhering to procedures.
- | As part of our sample testing we confirmed compliance with the Desk Top Instructions.
- | We reviewed supporting documentation to ensure it supports the grant process.

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

- | We reviewed the decision-making documents, including both the report presented at the Board meeting from June 2025 regarding the Gaelic Officer Scheme 2025–28, as well as the report presented at the Senior Management Team meeting in August 2025 regarding Gaelic Early Years Grant Applications.
- | We reviewed the annual report produced to the Senior Management Team, in October each year, in regard to evaluation of each Grant Scheme carried out each year.

1 Executive summary

Conclusion

Overall conclusion

Overall Conclusion: Strong

Following our review, we confirm that the Organisation has robust controls in place for the approval of grants and the release of instalments. We have raised several good practice points, one recommendation for improvement and an observation for consideration. Please refer to **Section 3 – Detailed recommendations** and **Section 4 – Observations** for further information.

Summary of recommendations

Grading of recommendations

	High	Medium	Low	Total
Development Grant Schemes	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.	We confirmed that sufficient information is being provided, and appropriate arrangements are in place, for both the Organisation's Senior Management Team and Board to receive information on grants being made, ensuring appropriate approval arrangements are in place as per their procedures.
2.	<p>We completed sample testing on 10 grantee organisations, who applied and were awarded Development Grants Schemes in 2025/26. From this we can confirm that the Organisation are following the documented procedures, as outlined within the appropriate Desk Instructions, for each of the samples reviewed.</p> <p>Based on the evidence provided we can confirm:</p> <ul style="list-style-type: none"> The correct process was followed for all grant applications; All grants awarded matched the grant applications, with details correctly recorded; and All invoices received the correct level of authorisation prior to the release of instalments.
3.	<p>We reviewed the Organisation's website and can confirm that it contains relevant and robust information on all its funding schemes.</p> <p>Within each individual grant section there is information and links to documentation required for each of the schemes.</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.

Development Grant Schemes

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.

3 Detailed recommendations

Procedure Review			
Ref.	Finding and Risk	Grade	Recommendation
1.	<p>Policies and procedural documents should be subject to regular review to ensure that they contain accurate and up-to-date information.</p> <p>During our review, we noted that both the Organisation's Desktop Instruction – Education Grant Schemes and Desktop Instruction – Development Grant Schemes were due for review in August 2024 however this has yet to take place.</p> <p>From our root cause analysis, we found that both the Desktop Instruction – Education Grant Schemes and Desktop Instruction – Development Grant Schemes documents were reviewed, and draft updates were prepared earlier in the year. However, the updated versions were not finalised, or circulated, as the Organisation decided to wait for any further audit recommendations and changes in personnel before approval. As a result, the current versions remain in effect.</p> <p>There is a risk that an outdated procedure may not reflect current requirements. As a result, employees may follow outdated processes, which could lead to errors or non-compliance.</p>	Low	<p>We recommend that management review and appropriately update the Desktop Instruction – Education Grant Schemes and Desktop Instruction – Development Grant Schemes documents to reflect on the current requirements, and that these are appropriately approved by the Management Team. Employees should then be made aware of any updates.</p>

3 Detailed recommendations

Management response	Responsibility and implementation date
We will ensure that the desknotes are appropriately updated.	<p><i>Responsible Officer:</i> Steven Kellow Funding and Projects Manager</p> <p><i>Implementation Date:</i> 01/03/2026</p>

4 Observations

The following is a list of observations from our review

- | | |
|----|---|
| 1. | During our review, we assessed the level of information provided to both the Senior Management Team and Board, regarding Development Grant Schemes, at Bòrd na Gàidhlig. From this we concluded that there is appropriate coverage of Development Grant Schemes provided to both. However, through discussion with the Funding and Projects Manager we noted that the Organisation is in the process of drafting a more robust reporting scheme, for inclusion within their updated Desk Instructions procedural documents. This will detail the reporting required, who will receive the report and at what time during each year this is required to be delivered. This will aid in the Senior Management Team and Board's understanding of both the awarding and results of grants schemes provided by the Organisation. |
|----|---|

5 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	10 November 2025
Closing meeting	18 November 2025
Draft report issued	27 November 2025
Receipt of management responses	24 December 2025
Final report issued	5 January 2026*
Audit and Assurance Committee	24 February 2026
Number of audit days	2

*Report issued following the Holiday Period.

6 Key personnel

We detail below our staff who undertook the review together with the Organisation staff we spoke to during our review.

Wbg			
Partner	Graham Gillespie	Partner & Head of Internal Audit	gg@wbg.co.uk
Director	Peter Clark	Director of Internal Audit	pcc@wbg.co.uk
Senior Manager	Scott McCready	Senior Internal Audit Manager	smc@wbg.co.uk
Senior	Rachel Maxwell	Internal Auditor	rjm@wbg.co.uk

Bòrd na Gàidhlig			
Key Contact	Steven Kellow	Funding & Projects Manager	stevenk@gaidhlig.scot
Wbg appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			



Bòrd na Gàidhlig

Internal Audit 2025-26

Strategic Planning
November 2025

Overall Conclusion

Strong

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1 Executive summary

Overview

Purpose of review

We undertook a review of the strategic planning arrangements in place. We looked to assess whether the Board were fully involved in the development of the Corporate Plan. We also reviewed the methods in place to monitor the progress of the Corporate Plan and the reporting arrangements in place to confirm whether the Board receive regular updates.

This review formed part of the 2025/26 Annual Internal Audit Plan.

Scope of review

Our objectives for this review were to assess if:

- | Bòrd na Gàidhlig (the Organisation) has robust planning processes in place to develop the Corporate Plan.
- | The Organisation regularly reviews and monitors the Corporate Plan and takes necessary action when objectives are not being met.
- | The Board are fully involved in the development of the Corporate Plan and receive regular updates on the progress of the Plan and developments undertaken. This includes reporting against KPIs.
- | There is alignment between performance measures, Operational Plans and the Corporate Plan.

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 Information

Corporate Plan 2023-28

The Organisation's Corporate Plan was approved in September 2024 and published in October 2024. It covers the period 2023-2028, in line with the Scottish Government's National Gaelic Language Plan, which spans the same time period.

The Corporate Plan outlines Key Performance Indicators (KPIs) that can be used to assess the progress of its work. The KPIs can be summarised as follows:

- | More opportunities for people to use Gaelic at home, work or at communities.
- | Increased support for Gaelic in Early Years (EY).
- | Promotion of Gaelic Medium Education (GME) and Gaelic Learner Education (GLE).
- | Increase support for the learning of Gaelic.
- | Gaelic has an increasing status in a diverse and open Scottish identity.
- | Bòrd na Gàidhlig is effective in its leadership role and contributes to the overall delivery of the National Gaelic Language Plan.

For each KPI, the Organisation has identified corresponding objectives, the measurable outcomes that will be used to evaluate or monitor progress, and the risk considerations that may influence the successful attainment of these objectives.

Operational Plans

To support the delivery of the six KPIs, the Organisation created annual Operational Plans which measure the success of each of the objectives underpinning actions. Each Operational Plan includes the following information:

- | Reference number;
- | Objective;
- | Measurable Outcome;
- | Year 1,2,3,4 or 5 Measure;
- | Actions/Milestones;
- | Timeline;

1 Executive summary

- | Action Holder; and
- | Any other staff involved.

Planning Process

After the release of the National Gaelic Language Plan 2023-28, the Organisation were able to begin working on the development of their own Corporate Plan. The Chief Executive Officer (Sb Ceannard) alongside the Directors of Education and Development meet regularly to formulate the Organisation's Corporate Plan.

The Chair of the Board is also regularly included in meetings held, in order to ensure that the plan is aligned to the Government's requirements and goals. Once a draft version has been assembled, the CEO distributes this to the Board for observation and arranges for an informal/interim meeting to be held whereby members have the chance to discuss the draft and suggest any changes or additions.

A final meeting of the Board is convened, during one of their annual scheduled meetings, whereby approval is given to the final draft of the Organisation's Corporate Plan. Once Board approval has been received, the Organisation must then seek final approval from the Scottish Government, prior to publishing their Corporate Plan.

Our review found that the Organisation does not currently have a planning document in place, detailing the process to be followed in the formation of the Corporate Plan. Please see **Section 3: Detailed recommendations** for further information.

Involvement of the Board

The Board, more specifically the Chair, were involved in the planning of the current Corporate Plan, however we cannot fully confirm their involvement as the planning process was not fully documented. Please see **Section 3: Detailed recommendations** for further information.

Board Members were also involved in the approval of the Corporate Plan 2023-28, prior to its submission to the Scottish Government for final approval.

1 Executive summary

The Board receives bi-annual updates surrounding the Organisation's progress in relation to the achievement of KPIs outlined within the Corporate Plan and supporting Operational Plans in the form of progress reports presented by the Director of Development. This includes coverage of actions completed, in progress and outstanding, as well as a summary of how this impacts their progression of the Corporate Plan 2023-28, and National Gaelic Plan 2023-28.

During our review, we noted that Board Members received induction training which provided coverage of strategic planning and their role in the process. However, there is no further refresher or specific strategic planning training delivered for the rest of their time as members. Please see **Section 3: Detailed recommendations** for further information.

1 Executive summary

Work Undertaken

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

Objective 1: The Organisation has robust planning processes in place to develop the Corporate Plan.

- | We discussed with staff, the planning process in place for the development of the Organisation's Corporate and Operational Plans.
- | We reviewed the Organisation's Corporate Plan (2023-2028) to assess whether it is robust and up to date.
- | We reviewed the Organisation's Operational Plans 2024/25 and 2025/26 to assess whether they provide relevant and effective guidance in the achievement of the Key Performance Indicators stated within the Corporate Plan.

Objective 2: The Organisation regularly reviews and monitors the Corporate Plan and takes necessary action when objectives are not being made.

- | We reviewed the processes and systems in place for the review and monitoring of the Organisation's Operational Plans and confirmed whether this was sufficient.

Objective 3: The Board are fully involved in the development of the Corporate Plan and receive regular updates on the progress of the Plan and developments undertaken. This includes reporting against KPIs.

- | We discussed with staff, the arrangements in place surrounding the Board's involvement in the development of the Organisation's Corporate Plan.
- | We reviewed the meeting evidence showing the Board's involvement in the approval of the Corporate Plan 2023-2028.
- | We reviewed the Organisation's bi-annual reports, delivered to the Board, on the progress of the Corporate Plan, to assess whether the Board receive regular updates on the progress of the plan.

Objective 4: There is alignment between performance measures, operational plans and the Corporate Plan.

- | We reviewed the Organisation's Corporate Plan, Operational Plan and the Scottish Government's National Gaelic Language Plan, to assess whether there is a clear link between them, proving adequate alignment.

1 Executive summary

Conclusion

Overall conclusion

Overall Conclusion: Strong

Following our review, we can provide a strong level of assurance regarding the Organisation's processes for developing, implementing, and monitoring the Corporate Plan. We have raised several good practice points and two recommendations for improvement. Please refer to **Section 3: Detailed Recommendations** for further information.

Summary of recommendations

Grading of recommendations

	High	Medium	Low	Total
Strategic Planning	0	0	2	2

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.	<p>Through our review, we confirmed that the Organisation has a robust Corporate Plan in place for the five years (2023-28), outlining six Key Performance Indicators (KPIs) for achievement which align with the aims of the Scottish Government's National Gaelic Language Plan.</p> <p>We also confirmed the implementation of their annual Operational Plan, which outlines how the KPIs, as detailed within the Corporate Plan 2023-28, will be achieved.</p>
2.	<p>During our review, we confirmed that the Organisation reviews their Operational Plan, and the progress of the actions identified, every six weeks. Firstly, the Management Team meet in order to discuss the Plan, identify any overdue actions and prepare a summary in order to provide an update at the Aon Sgioba meetings. This provides updates to all Organisation staff of both the completed and outstanding actions within the Operational Plan, outlining progress made towards the achievement of the Key Performance Indicators within the Corporate Plan 2023-28.</p>
3.	<p>Through our review, we confirmed that the Board were appropriately involved during the planning, development and approval of the Organisation's Corporate Plan 2023-28. Both formal and informal meetings were held throughout the planning process, whereby members' feedback was sought to ensure alignment with the Government's National Gaelic Language Plan.</p>
4.	<p>From our review, we can confirm that the Organisation's Board receive bi-annual updates on the progress of the actions within the Operational Plan, and therefore the progress towards achievement of the KPIs, as outlined within the Corporate Plan 2023-28.</p>

1 Executive summary

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

- | | |
|----|--|
| 5. | Through our review, we can confirm that the contents of the Organisation's Corporate and Operational Plans and the Scottish Government's National Gaelic Language Plan 2023-28 are clearly aligned, with the KPIs identified within Bòrd na Gàidhlig's Corporate Plan 2023-28, and the actions for achieving each KPI within their annual Operational Plans, directly linking to the Priority Areas identified within the National Gaelic Language Plan 2023-28. |
|----|--|

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.

Strategic Planning

Benchmarking				
	High	Medium	Low	Total
Average number of recommendations in similar audits	0	0	2	2
Number of recommendations at Bòrd na Gàidhlig	0	0	2	2

From the table above it can be seen that the Organisation has a similar number of recommendations compared to those organisations it has been benchmarked against.

3 Detailed recommendations

Documented Corporate Planning Process			
Ref.	Finding and Risk	Grade	Recommendation
1.	<p>At the outset of the corporate planning process, an agreed roadmap document outlining the planning process should be developed, to help ensure that the Corporate Plan has been formulated through consultations with the Organisation's Board, Senior Management, its staff members and any other key stakeholders.</p> <p>Through discussions with the Head of Finance and Corporate Affairs, we note that there is currently no central document that collates the end-to-end process to be adopted for all stages of corporate planning. The Corporate Plan 2023-2028 followed a planning process that involved the Chief Executive Officer and Directors forming the Plan, in consultation with the Board and other key stakeholders. Our review found the planning process was documented on an ad-hoc basis.</p> <p>Through our root cause analysis, we established that the corporate planning process was not formally defined due to the fact that the Organisation relies on staff experience and established informal practices. As a small organisation, stakeholder involvement was not consistently documented or stored, resulting in a process dependent on previously sustained knowledge, rather than formal procedures and</p>	Low	<p>We recommend that at the outset of the corporate planning process, the Organisation develops a planning document which includes the following:</p> <ul style="list-style-type: none"> Key steps and timeframes; Key personnel involved; Stakeholder engagement; Lessons learned; and Any other key areas. <p>Documentation gathered during the planning process, should be also retained.</p>

3 Detailed recommendations

	<p>evidence.</p> <p>There is a risk that without an agreed roadmap document, which outlines the planning process, Organisation staff and management will not have a full understanding of the processes to be adopted. Further, without the retention of documentation relating to the planning process, lessons learned cannot be documented, resulting in future Corporate Plans potentially not being as valuable to the Organisation.</p>		
Management response			Responsibility and implementation date
<p>Bòrd na Gàidhlig will change its practices to ensure that all engagement with stakeholders and the board in relation to planning processes, whether official or more informal, is logged.</p> <p>A planning document will be considered as we look to the changes which will be made as per the Scottish Languages Act, where it will now be the Scottish Government who will produce the Gaelic Language Strategy and Bòrd na Gàidhlig will need clear processes to create, coordinate and deliver a corporate plan in a new policy planning framework.</p>			<p><i>Responsible Officer:</i> Ealasaid Dhòmhnallach</p> <p><i>Implementation Date:</i> 30/09/2026</p>

3 Detailed recommendations

Board Training			
Ref.	Finding and Risk	Grade	Recommendation
2.	<p>It is good practice to have training in place to ensure that Board Members are fully aware of their role within the corporate planning process and oversight of the Organisation's Corporate Plan.</p> <p>During our review, we were advised by the Head of Finance and Corporate Affairs that onboarding training is provided at induction to new Board members which includes sufficient coverage of strategic planning. However, no further training regarding corporate planning is delivered during a member's time on the Board.</p> <p>Through our root cause analysis, it was established that Board members have not received refresher training on their role within the planning process and oversight of the Corporate Plan, due to the fact that the Organisation's attention has been redirected toward managing changing priorities and navigating a broader cultural shift. This has highlighted an opportunity to enhance cross-Board development, revealing a potential skills gap that can be proactively addressed.</p> <p>Without training, there is a risk that Board Members lack sufficient knowledge of their role within the development and</p>	Low	<p>We recommend that the Organisation introduce specific refresher training, based on strategic/corporate planning, for Board Members, and training logs be kept aiding the Organisation in ensuring that all relevant Members have attended when required.</p>

3 Detailed recommendations

	oversight of the Corporate Plan. This may lead to a lack in adequate Board oversight during the preparation and progress monitoring of Bòrd na Gàidhlig's Corporate Plan.		
Management response			Responsibility and implementation date
We will review available courses and arrange for board members to attend.			<p><i>Responsible Officer:</i> Nicola Pearson Head of Finance and Corporate Affairs</p> <p><i>Implementation Date:</i> 01/04/2026</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	10 November 2025
Closing meeting	21 November 2025
Draft report issued	27 November 2025
Receipt of management responses	26 January 2026
Final report issued	31 January 2026
Audit and Assurance Committee	24 February 2026
Number of audit days	5

5 Key personnel

We detail below our staff who undertook the review together with the Organisation staff we spoke to during our review.

Wbg			
Partner	Graham Gillespie	Partner & Head of Internal Audit	gg@wbg.co.uk
Director	Peter Clark	Director of Internal Audit	pcc@wbg.co.uk
Senior Manager	Scott McCready	Senior Internal Audit Manager	smc@wbg.co.uk
Senior	Rachel Maxwell	Internal Auditor	rjm@wbg.co.uk

Bòrd na Gàidhlig			
Key Contact	Nicola Pearson	Head of Finance & Corporate Affairs	nicola@gaidhlig.scot
Wbg appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			



Bòrd na Gàidhlig

Internal Audit 2025-26

Employee Performance Management
November 2025

Overall Conclusion

Substantial

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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 process in place for assessing employee performance management. This included a review of the new system implemented by Bòrd na Gàidhlig (the Organisation) and a review of the procedures for recording and assessing an employee's performance.

This review formed part of the 2025/26 Annual Internal Audit Plan.

Scope of review

Our objectives for this review were to assess if:

- | The Organisation has robust processes and procedures in place for assessing employee performance management.
- | Employee performance appraisals are completed in line with the Organisations procedures and completed to agreed timescales, with outcomes being actioned and monitored.
- | The Organisation has appropriately adapted its employee performance management arrangements to accommodate any hybrid working.
- | Unsatisfactory performance is managed appropriately and in line with policy.

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

1 Executive summary

Limitation of scope

There was no limitation of scope.

1 Executive summary

Background Information

Performance Management Policy

The Organisation has a Performance Management Policy in place, which was last approved in May 2023 and was scheduled for review in May 2024. At the time of our review, updates had been made but were yet to be finalised and approved. Please see **Section 3: Detailed Recommendations** for further information. The purpose of this Policy is to support all employees in managing their individual performance and development.

The key objectives of the Policy are to:

- | Confirm that staff understand their roles and responsibilities;
- | Recognise the Organisation's annual objectives and operational goals;
- | Maintain the required knowledge and skills to perform effectively; and
- | Provide staff with opportunities to gain experience and develop further.

The Policy document outlines the roles and responsibilities of employees, line and senior managers, and Board Members throughout.

The Performance Management Approach

The Performance Management approach is a continuous and interactive approach that focuses on open, positive and constructive dialogue between an employee and their line manager. This is based on the continuous development of their working relationship.

Detailed within the Organisation's Performance Management Policy are the following procedures to be followed by all staff, when participating in performance management:

1 Executive summary

Work Plan

The Work Plan is a crucial document for setting expectations of current employees and how they will contribute to the operational and Corporate Plans. Each department is required to create a Work Plan as part of annual Business Planning or when a new role begins.

Real-Time Feedback and Recognition

The Organisation is encouraging of feedback being provided in real time, whether in writing, face-to-face, or via video conferencing for remote staff. Recognition should be acknowledged and integrated into day-to-day management practices, celebrating employee achievements regularly.

Performance Conversation (POPs)

POPs are regular and frequent discussions between employees and their line managers, held at least every six weeks. It is important that there is a balance between focusing on the operational tasks, and the employees' performance in delivering their objectives. Any training needs identified will also be discussed during these meetings. Prior to each POP meeting, staff members are required to complete the internal POP Form and distribute this to their line manager, via SharePoint, prior to the meeting. Discussions held during POP meetings, are led by the contents of these documents, alongside any notes for discussion made by the manager. The document is then finalised, once agreed upon by both parties, and uploaded to the People HR system for storage.

Performance Improvement Plan (PIP)

The aim of a PIP is to support and assist employees to improve their performance to an acceptable level. The manager and employee can agree to present the PIP in a different format, but it must be in writing, have clear and realistic actions/targets with dates, and both parties must sign to agree the PIP. The normal timescale for a PIP is a maximum of three months, however extensions may be granted where the circumstances are deemed necessary, or if performance does not improve, then the Formal Performance Management Procedure is initiated.

1 Executive summary

Formal Performance Management Procedure

Where issues have been identified within POPs, and a PIP has not resolved performance issues, there are three stages to be followed:

- | Stage 1: First Improvement Warning - A formal meeting is held and the outcome of prior POPs and PIPs discussed. The employee will be given 5 working days' notice, in writing, of the date, place, and time of the meeting.
- | Stage 2: Final Improvement Warning – When performance still does not meet standards, another formal meeting, following the process above, will be held.
- | Stage 3: Redeployment or Dismissal - A meeting, following the process above will be conducted, usually by a more senior member of staff than has conducted the previous two stages of the process. Following this meeting, the actions that may be taken are; continuation of the performance management process, redeployment at the same or a lower grade or dismissal.

Learning and Development Policy

The Organisation has a Learning and Development Policy in place which was approved in May 2021. The purpose of this Policy is to manage learning and development in a consistent and fair manner, with the main aim being to create opportunities for learning and development within the Organisation. This policy document was last reviewed and approved in May 2021 with no further review scheduled. Please see **Section 4: Observations** for further information.

Sample Testing

During our review, we carried out sample testing on a random sample of 10 current employees to assess whether POP meetings were completed in line with the required timescales, appropriately monitored, and that outcomes were actioned as necessary, as per the procedure stated within the Organisation's Performance Management Policy.

From our testing we found:

- | All applicable employees had a PDP in place;
- | Eight out of 10 employees did not have a Work Plan in place. Please refer to **Section 3 – Detailed recommendations** for further information;
- | Nine out of 10 employees POPs meetings did not meet the required time scale. Please see **Section 3: Detailed recommendations** for further information;

1 Executive summary

- | All forms were recorded on the PeopleHR system;
- | All forms were signed by both the employee and their Line Manager;
- | PIPs were in place, and recorded, where applicable; and
- | Appropriate recording of the Formal Performance Management Procedure (Stage 1, 2 and 3), where required.

As part of our review, we discussed the arrangements in place for monitoring the timely completion of POP meetings, in line with the Performance Management Policy. We established that the Operations Manager periodically reviews the PeopleHR system in order to ensure that all POP meetings are carried out in line with procedure. Any identification of non-compliance would be actioned via emails sent to the applicable line managers, requesting actions be taken to ensure these meetings be made up to date. Please see **Section 3: Detailed Recommendations** for further information.

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 assessing employee performance management.

- | We reviewed the Organisation's Performance Management Policy to assess whether it provides a clear and robust guidance on the procedures that contribute to effective performance management.
- | We reviewed the Organisation's Learning and Development Policy to assess whether it was up to date and its contents aligned with that in the Performance Management Policy.
- | We discussed with the Organisation the performance management and development (appraisal) system to assess whether the process is robust and engages all staff effectively on at least an annual basis.

Objective 2: Employee performance appraisals are completed in line with the Organisations procedures and completed to agreed timescales, with outcomes being actioned and monitored.

- | We sample tested 10 current employees to assess whether their POP meetings were undertaken in line with the procedure outlined within the Organisation's Performance Management Policy and were accurately recorded on the People HR system.
- | We discussed the processes in place for the monitoring of POP meetings, assessing how the Organisation ensures compliance with the timescales outlined within the Performance Management Policy.

Objective 3: The Organisation has appropriately adapted its employee performance management arrangements to accommodate any hybrid working.

- | We undertook discussions with the Organisation, to assess whether there were appropriate arrangements in place surrounding performance management for hybrid working.
- | We reviewed the Organisation's People HR system to assess whether documents were stored securely and in line with the procedure as per the Performance Management Policy.

1 Executive summary

Objective 4: Unsatisfactory performance is managed appropriately and in line with policy.

- | We reviewed the Organisation's Performance Management Policy to assess whether the Policy includes a dedicated section which addresses unsatisfactory performance and the procedures in place to manage it.

1 Executive summary

Conclusion

Overall conclusion

Overall Conclusion: Substantial

From our review, we can provide a substantial level of assurance over the Organisation's employee performance management arrangements. We have raised two recommendations for improvement and one observation for consideration. Please refer to **Section 3: Detailed Recommendations** and **Section 4: Observations** for further information.

Summary of recommendations

Grading of recommendations

	High	Medium	Low	Total
Employee Performance Management	0	1	1	2

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.	We can confirm that the Organisation's Performance Management Policy clearly outlines the process detailing how unsatisfactory performance is managed, if this arises, within the Organisation.
2.	We confirmed that the Organisation accurately records POPs on the PeopleHR system which is in line with the requirement set in the Procedure.
3.	<p>From our testing, we can confirm that for each of the 10 samples tested, we found the following:</p> <ul style="list-style-type: none"> All applicable employees had a PDP in place; All POP forms were signed by both the employee and their Line Manager; Any PIPs that were in place for staff were recorded appropriately and applicable; and Appropriate recording of the Formal Performance Management Procedure (Stage 1, 2 and 3), where required.

3 Detailed recommendations

Timely Completion and Monitoring of Performance Conversation (POPs)			
Ref.	Finding and Risk	Grade	Recommendation
1.	<p>The Organisation should ensure that all Performance Conversations (POPs) are completed every six weeks, in line with the requirements of the Performance Management Policy. They should also ensure that instances of non-compliance are identified in a timely manner, and actions taken to resolve these instances.</p> <p>During our review, we sample tested ten current employees within the Organisation and found that for nine out of ten employees POPs were not held within the six-week timeframe set out in the Performance Management Policy. Through discussions with the Head of Finance and Corporate Affairs, we also established that the process for checking instances of non-compliance is manual. This involves periodic checks of the PeopleHR system, completed by the Operations Manager, and emails then distributed to staff who are not compliant with this process. We note that the Organisation are currently looking into the automation of the compliance checking process.</p> <p>Through our root cause analysis, we identified that staffing changes have contributed to the delay in the completion of POP meetings and compliance with procedure. Whilst there</p>	Medium	<p>We recommend that Management reinforce the importance of holding POP meetings within the six-week timeframe or update the Policy if a different frequency is now more realistic.</p> <p>We also recommend that the Organisation continue to work to determine as to whether the automation of the compliance checking process within PeopleHR is possible to reduce the reliance on manual checking.</p>

3 Detailed recommendations

	<p>is a manual compliance check in place, this manual process is open to human error when ensuring that POP meetings have taken place within the required timeframe.</p> <p>There is a risk that without the timely completion of employee POP meetings, employees may not receive regular feedback or support, which could negatively impact performance, development, and overall engagement.</p>		
Management response			Responsibility and implementation date
<p>The policy is currently being updated which includes an amendment to the frequency and nature of POP meetings. These changes will be rolled out one Policy approved. In the meantime, 6 weekly POPs will remain in place and managers will be reminded to upload the relevant paperwork timeously.</p> <p>Further automation of People HR will be investigated.</p>			<p><i>Responsible Officer:</i> Nicola Pearson Head of Finance and Corporate Affairs</p> <p><i>Implementation Date:</i> 01/02/2026</p>

3 Detailed recommendations

Performance Management Policy			
Ref.	Finding and Risk	Grade	Recommendation
2.	<p>The Organisation should have an up-to-date Performance Management Policy in place, which outlines the current procedures being carried out within the Organisation.</p> <p>From our review of this policy, we noted the following:</p> <ul style="list-style-type: none"> The Performance Management Policy was last updated and approved in May 2023, with the next review scheduled for May 2024. The Policy was reviewed in May 2025; however, this review is still ongoing, at the time of our audit visit, having not yet been approved and/or circulated to staff. The policy document states that it is a requirement for all departments to create an annual Work Plan as part of their annual Business Planning or at the commencement of a new role. However, during our sample testing of ten current employees at the Organisation, we found that Work Plans were not consistently prepared, with eight out of ten employees sampled not having a Work Plan in place. <p>Through our root cause analysis, we established through discussions held with the Head of Finance and Corporate Affairs, that the review and update process of this policy is lengthy, with multiple oversights and approvals required before it can be circulated. Proposed changes are first submitted to the Senior</p>	Low	<p>We recommend that the Organisation review and update their Performance Management Policy to confirm it is up-to-date and reflects current processes, including the updated process for the use of Work Plans.</p> <p>Once updated, the Organisation should ensure that the Policy is appropriately approved and circulated, Organisation wide.</p>

3 Detailed recommendations

	<p>Management Team for approval, then to the Organisation's Union Representative, followed by a staff consultation process, and finally require Committee approval. We were also advised, that Work Plans were rolled out at the Organisation several years ago, but it has since been realised that these do not align with many job roles, due to the changeable nature of most work completed within the Organisation. As a result, only staff within the Corporate Affairs section continue to complete Work Plans.</p> <p>An outdated policy, which does not reflect current practice, increases the risk that employees, both existing and new, may not understand current expectations, procedures, or how performance is assessed. There is also a risk that managers may rely on outdated processes.</p>		
Management response			Responsibility and implementation date
<p>The policy is currently being updated which includes an amendment to the frequency and nature of POP meetings. Before being implemented the Policy will undergo staff consultation and approval by Policy & Resources Committee.</p>			<p><i>Responsible Officer:</i> Nicola Pearson Head of Finance and Corporate Affairs</p> <p><i>Implementation Date:</i> 01/04/2026</p>

4 Observations

The following is a list of observations from our review

- | | |
|----|---|
| 1. | During our review, we noted that the Organisation's Learning and Development Policy was last approved in May 2021 and does not have a current review schedule. Through discussions with the Head of Finance and Corporate Affairs, we established that this policy document is planned for review and approval in line with the Performance Management Policy, which is currently undergoing updates. |
|----|---|

5 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	10 November 2025
Closing meeting	20 November 2025
Draft report issued	27 November 2025
Receipt of management responses	24 December 2025
Final report issued	5 January 2026*
Audit and Assurance Committee	24 February 2026
Number of audit days	4

*Report issued following the Holiday Period.

6 Key personnel

We detail below our staff who undertook the review together with the Organisation staff we spoke to during our review.

Wbg			
Partner	Graham Gillespie	Partner & Head of Internal Audit	gg@wbg.co.uk
Director	Peter Clark	Internal Audit Director	pcc@wbg.co.uk
Senior Manager	Scott McCready	Senior Internal Audit Manager	smc@wbg.co.uk
Auditor	Rachel Maxwell	Internal Auditor	rjm@wbg.co.uk

Bòrd na Gàidhlig			
Key Contact	Nicola Pearson	Head of Finance & Corporate Affairs	nicola@gaidhlig.scot
Wbg appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			

Meeting:	Audit and Assurance Committee
Date:	24 February 2026
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. There have been updates to some narratives and timelines but there are no changes to the risk ratings since the register was presented to the Board in December.
- 2.6.

Risk ↑	Risk ↓	Other
No ratings have increased since last review	No ratings have reduced since last review	<p>1. A number of narratives have been updated</p> <p>2. Some timelines have been amended</p>

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 12 February 2026.

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	<p>SG temporary freeze on recruitment</p> <p>Medium and longer-term finances are not increased therefore Gaelic development is constrained</p> <p>[BnG baseline funding has remained static since 2007/08; this is a real terms decrease of approx. 45%] BnG baseline has not increased in line with inflation, thereby is a real term decrease in funding</p>	<p>BnG’s contribution to Gaelic development ceases to meet 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 Reputation is negatively impacted</p>	<p>25</p> <p>(5X5)</p>	<p>Implementation of multi-year funding agreements for main delivery partners which encourage collaboration</p> <p>Corporate Plan developed in line with new NGLP and approved by SG</p> <p>Programme designed for development of middle managers skills and knowledge</p> <p>Business case presented to SG and running costs cap increased for 25/26.</p> <p>MTFP updated annually and presented to Board</p>	<p>20</p> <p>(4x5)</p>	<p>Build in agility to take advantage of funding opportunities as they arise</p> <p>Roll out Manager development programme</p> <p>Continue to make the case for increased funding for BnG</p>	<p>Ongoing</p> <p>Dec ‘25 Programme commenced and will be completed Apr ‘26</p> <p>Ongoing</p>	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>				
Risk Appetite: HIGH		<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>							

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
1.2	Failure to deliver objectives through partnerships and network organisations [BnG has effectively increased its partnership development and advisory function and this needs to be maintained]	Limited 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 for Delivery Partners to achieve anticipated outcomes Support for Gaelic is undermined Willingness to collaborate and engage with BnG is reduced	15 [5x3]	Sustained effective communication with key delivery bodies Statutory Guidance on Gaelic Language Plans in place Change in GLP processes leading to engagement between BnG and public authorities Framework agreement with SG External Communications Strategy reporting to Board quarterly	12 [4x3]	Reporting on corporate and operational plans will focus on outcomes with effective performance metrics thereby providing clearer direction internally and externally Gathering of key delivery bodies to review impact of multi-year funding	Ongoing Nov '25 Took place in Nov '25 and agreed ongoing engagement	IMM
Risk appetite: HIGH		<i>BnG delivers development activities in partnership with community-based organisations and bodies, and relies on those organisations to deliver on the plans they have submitted and have had approved by BnG. The arrangements are based on an agreed shared plan and are dependent on the capacity of partner organisations to deliver on these plans.</i>							

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 negatively impact perception of and support for Gaelic education 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>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</p> <p>Engagement with SG Gaelic and Scots Division in collaborative work</p> <p>Participation in regional and other for a to promote Gaelic</p> <p>Contribute to education focused consultations</p> <p>Statutory Guidance on Gaelic education in place</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 Act 2025 & Scottish Languages Act 2025.</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>Ongoing</p>	<p>ED</p> <p>CR</p>

		Lack of a cohesive approach to 0-3 ELC nationally							
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 Act changes the role and function of BnG.</p> <p>Timescales of the commencement of the Scottish Languages Act</p> <p>BnG strategies for engagement and/or relationships are ineffective</p> <p>Negative media - external 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 NGLP and BnG Corporate Plan to reinforce the key messages of what we do</p> <p>Conaltradh work stream put in place.</p> <p>Expert engaged to deliver external comms priorities</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>							

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>Compliance with GLP Statutory Guidance monitored</p> <p>Participate in SG Gaelic Comms 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>12</p> <p>[3x4]</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>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p>	ED
Risk appetite: MEDIUM		<i>Skills development is a priority, as is engagement, with matrix in place to monitor progress.</i>							

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 Inability to carry out statutory functions 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 and testing of Cyber Incident Response Plan	Ongoing Ongoing Ongoing Dec '25 Mar '26	NP
Risk appetite: MEDIUM		<i>Bòrd na Gàidhlig recognise this risk and puts mitigations in place, however the threat is ever evolving, and some risk must be accepted.</i>							

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

CR – Calum Rothach, Head of Education and Plans

Other acronyms and abbreviations

BnG – Bòrd na Gàidhlig

GLP – Gaelic Language Plan

Comms - Communications

SG – Scottish Government

MTFP – Medium Term Financial Plan

ELC – Early Learning & Childcare

GiA – Grant in Aid

CPG – Comataidh Poileasaidh is Ghoireasan

NGLP – National Gaelic Language Plan

IT – Information Technology

Meeting:	Audit and Assurance Committee
Date:	24 February 2026
Title:	Best Value Review
Action Required:	For Information
Paper number:	4.1
Spokesperson:	Nicola Pearson, Head of Finance and Corporate Affairs
Appendices:	PT1 Best Value Review 2024/25

1. Purpose

- 1.1. The paper presents the review of the Best Value Statement of 2024/25.
- 1.2. The paper is in English as it is presented by the Head of Finance and Corporate Affairs and is used by the external auditors as part of their work.

2. Background/Main points

- 2.1. Best Value is a requirement of public bodies. Guidance is provided in the Scottish Public Finance Manual and Audit Scotland (AS) defines it as follows:
Best Value is about ensuring that there is good governance and effective management of resources, with a focus on improvement, to deliver the best possible outcomes for the public.
- 2.2. The duty of Best Value applies to all public bodies in Scotland. It is a statutory duty for local authorities, such as councils. It is a formal duty for the Scottish Police Authority and Chief Constable, the Scottish Fire & Rescue Authority and Chief Fire Officer and in the rest of the public sector it is a formal duty on Accountable Officers, such as the chief executives of NHS bodies or of further education colleges.
- 2.3. The Best Value Statement was agreed by this committee in May 2025 and, is updated annually.
- 2.4. The statement reflects the seven areas recommended by SG and AS guidance and these are:
 - Vision and Leadership
 - Effective Partnerships
 - Governance & Accountability
 - Use of Resources
 - Performance Management

And the two cross-cutting themes:

- Equality (SPFM – “Equal Opportunities arrangements”)
- Sustainability (SPFM – “A Contribution to Sustainable Development”)

- 2.5. In order to make the most effective use of resources, the measures suggested for monitoring targets are systems and processes that are already in place, rather than the creation of new, additional metrics.
- 2.6. The Best Value Review presents and update of Bòrd na Gàidhlig's performance against targets and measures set out in the Best Value Statement for 2024/25.

3. Recommendation

- 3.1. The Committee are requested to consider the review.

4. Main Strategic Impacts

- 4.1. Impact on Finance: The statement relate to how the organisation uses its finances; it does not incur additional expenditure as a result of having the statement.
- 4.2. Impact on Staff: N/A
- 4.3. Impact on Training: N/A
- 4.4. Link to Corporate Aims: Our work informs and influences Gaelic development and policies which impact on Gaelic.
- 4.5. Impacts on Reputation: N/A
- 4.6. Impacts on Health and Safety: N/A
- 4.7. Legal Impacts: This is a formal duty of the Accountable Officer
- 4.8. Impacts on Equality: The review includes consideration of ensuring equality and diversity.
- 4.9. Impacts on the Environment: The review includes Sustainability as one of the key themes, ad it describes how the organisation aims to address environmental matters.

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. Leadership Team approval 13 February 2026.

7. Confirmation of Circulation of Document

- 7.1. This is an open paper.

Bòrd na Gàidhlig Best Value Statement – Review 2024/25

Introduction

The duty of Best Value in Public Services is to make arrangements to secure continuous improvement in performance whilst maintaining an appropriate balance between quality and cost, having regard to economy, efficiency, effectiveness and equal opportunities. Our Accountable Officer is responsible for the delivery of Best Value.

Bòrd na Gàidhlig's Best Value Statement was presented to the Comataidh Sgrùdaidh is Dearbhachd in May 2025. This report gives an update of progress on achieving the targets contained within that report.

Vision & Strategic Priorities

Bòrd na Gàidhlig are a small organisation with a big vision – that Gaelic is seen and heard on a daily basis across Scotland, such that it is widely recognised as an integral part of Scottish life and a national cultural and economic asset. Bòrd na Gàidhlig work with partners to ensure that our vision for Gaelic is progressed.

Bòrd na Gàidhlig's role, as set out in the Gaelic Language (Scotland) Act 2005, comprises policy development, provision of advice and funder. It also includes strategic oversight of the National Gaelic Language Plan, with an important responsibility as the Scottish Ministers' advisors on the Gaelic language.

Full details of Bòrd na Gàidhlig's vision and strategic priorities, and how these are measured can be found in the Corporate Plan 23-28.

Target: the achievement of Corporate Plans.

Metric: Annual Report and Accounts – narrative on progress made

Bòrd na Gàidhlig identified three strategic priorities in its [Corporate Plan 2023-2028](#). By 2028, in pursuit of its vision, Bòrd na Gàidhlig wants to ensure that:

- 1. More people are using and benefiting from Gaelic at work, at home and in the community*
- 2. Opportunities for people to develop their Gaelic skills at any age are increased and more accessible*
- 3. Its work informs and influences Gaelic development and policies which impact on Gaelic*

In 2024/25 the following was achieved which furthered progress towards achieving this:

- ✓ Review of Gaelic Officer scheme delivered*
- ✓ New Gaelic Officer Scheme developed*
- ✓ Leacan report published and plan implemented*

Oifigeil

- ✓ Stakeholder survey carried out
- ✓ Review of Gaelic Early Years Provision 0-3 report published
- ✓ Register of engagement with Local Authorities created
- ✓ Early Years Toolkit update being finalised
- ✓ Promotional Strategy draft being finalised
- ✓ Supported Local Authorities to promote their GME provision
- ✓ Launched consultation on new draft of Statutory Guidance for Gaelic Education
- ✓ Worked with partners to support local authorities considering development of GME
- ✓ Attended 5 careers events
- ✓ Regular arranged with key stakeholders
- ✓ Plan developed for Adult Learning Strategy scoping exercise
- ✓ Report received on completion of Phase 1 of SpeakGaelic
- ✓ Process for identifying and sharing consultations developed
- ✓ Responses submitted to relevant public consultations
- ✓ 7 Gaelic Language Plans agreed
- ✓ Annual Report and Accounts presented to Parliament before deadline
- ✓ Internal audit recommendations applied where appropriate
- ✓ Management Accounting reporting agreed with Sgioba Stiùiridh

Full details are available in the Bòrd na Gàidhlig [Annual Report 24/25](#)

Partnership

At the heart of the Bòrd na Gàidhlig vision and strategy are our partners. Bòrd na Gàidhlig recognise that to deliver the greatest impact, there is a need to focus strategy on working with those key partner organisations who work across communities throughout Scotland, reaching current and future Gaelic speakers and those who are interested in Gaelic.

The Gaelic language does not exist in isolation – it is connected to the land, the people, our history, our music and literature. Bòrd na Gàidhlig’s partners are working tirelessly to bring Gaelic language and culture to a wider audience and Bòrd na Gàidhlig aim to facilitate their work, in addition to delivering our own.

Bòrd na Gàidhlig align the choice of key partners with strategic priorities and reach formal agreements in line with Bòrd na Gàidhlig’s strategic plan. A continual two-way dialogue is promoted with partners and Bòrd na Gàidhlig actively seek to participate in their strategic discussions.

Target: that delivery partners make progress on the KPIs agreed with Bòrd na Gàidhlig.

Measure: review of progress reports received from delivery partners.

To ensure adequate progress is being made by delivery partners, key milestones and actions have been agreed and are now reported to the Board. The full report for progress made in 2024/25 was presented to the Board 22 April 2025 and the report can be found [here](#).

Oifigeil

Governance and Accountability

Bòrd na Gàidhlig believe the key to effective governance and accountability lies in transparency and openness. Bòrd na Gàidhlig work hard to ensure that the public has access to key documents and papers and consistently put the maximum information into the public domain as we can. Bòrd na Gàidhlig invite interested parties to attend meetings where possible and use digital mediums to ensure geography is no barrier to attendance.

Bòrd na Gàidhlig are open and honest about decision-making process and seek to measure each decision against strategic priorities to ensure the greatest impact and value for money. Bòrd na Gàidhlig publish decisions on its website. In addition, all funding decisions are made easily available through a national, online, searchable database.

Bòrd na Gàidhlig measure its impact through engagement with stakeholders and continually seek to benchmark our performance. The Stakeholder Charter explains who Bòrd na Gàidhlig’s stakeholders are and how we engage, communicate and involve others in our work. Relevant surveys and data are used to identify where Bòrd na Gàidhlig need to concentrate our focus for continuous improvement.

Target: that external and internal audits provide positive reports on how Bòrd na Gàidhlig works.

Measure: Internal and external audit reports annually.

Summary of Internal Audit Findings					
Audit Area	Overall Conclusion	Recommendation grading			Areas of good practice
		High	Medium	Low	
Grants to Gaelic Organisations	Strong	0	0	0	5
Review of new funding model to Delivery Partners	Strong	0	0	0	5
Procurement	Strong	0	0	5	4
Absence Management	Strong	0	0	0	6
Governance and Risk Management	Strong	0	0	2	6
Payroll and Expenses*	Strong	0	0	3	4
External Organisations Performance Management *	Strong	0	0	0	6
Annual follow-up *	Substantial	1	0	1	n/a
Total		1	0	11	36
2023/24 Total for comparison		2	5	6	41

* Audit findings reported in 2025/26

There were no external audit recommendations made in the 2024/25 audit.

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Use of resources

When developing the National Gaelic Language Plan, Bòrd na Gàidhlig map the current profile of activity around Gaelic across Scotland at all levels and seek to understand how to maximise our reach and impact and that of our partners.

Each individual and organisation supported, directly or indirectly, sits at a different point on the spectrum of fluency in Gaelic and it is Bòrd na Gàidhlig’s goal to facilitate people moving along that spectrum through an advisory, strategic, and funding roles.

Target: to achieve 80% of Key Performance Indicators.

Measure: Annual Report and Accounts.

	Actions	Complete	In Progress	Not Started	% Complete
KPI 1	10	7	3	0	70%
KPI 2	4	1	3	0	25%
KPI 3	10	8	2	0	80%
KPI 4	3	0	3	0	0%
KPI 5	9	3	6	0	33%
KPI 6	10	3	6	1	30%

Full details are available in the Bòrd na Gàidhlig [Annual Report 24/25](#)

Equality

Gaelic belongs to all the people of Scotland and Bòrd na Gàidhlig will seek to ensure the relevance of our work across all communities, regardless of the status of Gaelic in that community. Bòrd na Gàidhlig will employ a diverse range of tools to reach those who may not be engaged by traditional methods and will seek to promote the diversity of the Bòrd na Gàidhlig staff team and continually foster innovation and creativity.

Target: evidence is provided for a diverse range of communities.

Measure: Responses submitted to regional and national public consultations.

In 2024/25 Bòrd na Gàidhlig submitted responses to 12 external consultations.

The details of these consultations and Bòrd na Gàidhlig’s response can be found [here](#).

Sustainability

Bòrd na Gàidhlig is committed to sustainable development. Our work means that we include language development as part of the definition of sustainability. Gaelic language and culture are closely entwined with the environment and in Bòrd na Gàidhlig's work with partners we will ensure that those connections are communicated. The organisation reviews its operations to identify ways in which to increase positive actions for the environment and decrease those with negative impacts.

Target: Knowledgeable and proactive workforce.

Measure: Biodiversity Report, meeting the requirements of Scottish Government.

Bòrd na Gàidhlig updated its Biodiversity Report in December 2024 and it has been published on our [website](#).

In addition, there is a staff work stream tasked with finding new and innovative ways to engage colleagues in environmental and sustainability matters.

Meeting:	Audit and Assurance Committee
Date:	24 February 2026
Title:	Committee Work Plan 2025/26 & 2026/27
Action Required:	For Decision
Paper number:	4.2
Spokesperson:	Nicola Pearson
Appendices:	PT1 Work Plan 2025/26 PT2 Work Plan 2026/27

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 last approved in November 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 plans

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.

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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.

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 Buidseachd	Budgetary & Financial Reporting			√	
Tèarainteachd Dhìdseatach	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 '25/26)				✘

A' Chomataidh Sgrùdaidh is Dearbhachd (CSD) Plana Obrach 2026/27		Cèitean 19/05/2026	Sultain 22/09/2026	Samhain 24/11/2026	Gearran 23/02/2027
Puingean Stèidhichte					
Cùisean Tòiseachaidh / Fàilte	Introduction / Welcome	√	√	√	√
Nochdadh Com-pàirt	Declarations of Interest	√	√	√	√
Geàrr-chunntas	Minutes	√	√	√	√
Clàr-gnìomhan	Actions log	√	√	√	√
Co-dhùnidhean eadar coinneamhan	Decisions between meetings	√	√	√	√
Rianachd Mhi-chinntean	Risk Management	√	√	√	√
Inbhe Molaidhean Sgrùdadh	Status of Audit Recommendations	√	√	√	√
Plana-obrach	Workplan	√	√	√	√
Aithisgean In-sgrùdaidh					
<i>Buidhnean Com-p àirteach Lìbhrigidh - Stiùireadh Coileanaidh</i>	<i>Delivery Partners - Performance Management</i>	√			
<i>Rianachd Mhi-chinntean</i>	<i>Risk Management</i>	√			
Aithisg Bhliadhnail In-sgrùdadh	Internal Audit Annual Report	√			
Leanmhainn	Follow Up Review	√			
	to be confirmed			√	
	to be confirmed			√	
	to be confirmed				√
	to be confirmed				√
	to be confirmed				√
	to be confirmed				√
Leanmhainn (Cèitean 27)	Follow Up Review (May 27)				
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 Dìon 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	Review of Audit Committee Effectiveness and Training (external 3 yearly)				√