

**Meeting:** Audit and Assurance Committee  
**Date/Time:** 20 May at 09.30  
**Location:** Microsoft Teams

## **Minutes – Open Session**

### **1. Opening Items**

*09.30-09.35*

#### **1.1. Welcome and Apologies**

Committee Members Present:

Stewart MacLeod (Chair) [SML]  
Rob MacKinnon [RMK]  
Donald MacPhee [DMP] (until point 2.3)  
Rob Dunbar [RD]

In Attendance:

Ealasaid MacDonald, Ceannard/Accountable Officer [ED]  
Nicola Pearson, Head of Finance and Corporate Affairs [NP]  
Iain MacMillan, Director [IMM]  
Scott McCready, Wbg [SMC]  
Esther Scoburgh, Audit Scotland [ES]  
Orla MacDonald, Recording the Minute [OMD]

Apologies:

Donald MacPhee [DMP] (from point 2.4)

#### **1.2. Declarations of Interest**

DK – FC Sonas, Comunn na Gàidhlig  
RD – University of Edinburgh, Ionad Gàidhlig Dhùn Èideann

#### **1.3. Any Other Competent Business (AOCB)**

There were none.

### **2. Internal Audit Reports**

#### **2.1. Internal Audit: Quarterly Reports (For Decision)**

##### **Payroll and Expenses**

SMC gave an overview of the Payroll and Expenses review which received a strong level of assurance. He provided Members with information on the purpose and scope of the

review. Three low-grade recommendations were raised, and further information was provided on the four good practice points raised.

Members asked for clarity on overtime and NP confirmed that the Time Off In Lieu arrangement is used.

Members asked about the expenses forms and whether new staff are made aware of this when they start. NP gave an overview of the process.

Decision:

Members approved the report.

**Performance Management Delivery Partners**

SMC gave an overview of the Performance Management Delivery Partners review which received a strong level of assurance. He provided Members with information on the purpose and scope of the review. No recommendations were raised, and further information was provided on the six good practice points raised.

Members congratulated Bòrd na Gàidhlig staff on this strong report.

Members raised that acronyms should be explained.

Members raised questions around the scope and whether this measures value in grants given. SMC told members about another audit which will look at this and NP explained that the scope for this report can be reviewed next year.

Decision:

Members approved the report.

**Follow up Review**

SMC explained the follow up review and that this is how Internal Audit review the implementation of recommendations outstanding or raised from the previous financial year. He noted that of 13 recommendations, 11 had been fully implemented and two partially implemented. He provided some further information on the work that had been

done to implement these recommendations. NP noted that they had not been able to implement one recommendation at this stage but that it was in progress so she hoped there would be an update shortly.

Decision:

Members approved the report.

## **2.2. Annual Internal Audit Report**

SMC provided Members with the purpose and standards of Internal Audit. SMC told the Committee that, in the opinion of Internal Audit, Bòrd na Gàidhlig did have adequate and effective risk management, control and governance processes to achieve the organisations objectives, and provided information on how they gathered this information.

SMC provided further information on the work undertaken by Internal Audit to reach this conclusion and further information on the 12 recommendations to follow-up on next year and benchmarking from similar organisations.

SMC clarified that the Head of Internal Audit mentioned in the report would be at Wbg.

Decision:

The Committee approved the Annual Internal Audit Report.

### **Internal Audit Plan**

SMC told Members that Wbg's contract as Internal Auditor had been extended for two more years and that Bòrd na Gàidhlig and Wbg have caught up to discuss the next year's audit plans. The key areas were outlined and SMC raised that a potential additional objective would be included in the scope of Grants to Gaelic Organisations review regarding value of grants, as was discussed at the Performance Management Delivery Partners Review. IMM noted that the reporting already takes place and that this is the responsibility of the Policy & Resources Committee. IMM suggested that this be discussed when minutes of the meeting are presented to the Board at their next meeting.

Action:

To be discussed at the next Board meeting.

Decision:

Members approved the Internal Audit Plan.

*\*DKM left the meeting at 10.15\**

### **2.3. Status of Audit Recommendations**

NP told the Committee that there were no outstanding audit recommendations, including the recommendations made in the internal audit papers presented today.

Decision:

Members approved the paper.

## **3. Risk Management**

### **3.1. Risk Management Strategy**

NP told the Committee that the strategy provided to them was the annual review of the Risk Management Strategy applied by Bòrd na Gàidhlig. The actual process for determination and calculation of risks and their classification remained unchanged and item 1.2 had been amended slightly for greater clarity. There were no further changes.

Members asked about any upcoming regular Risk Management training for the Committee. NP told them that she had been looking into training and Members recommended that any training to extended to Board Members.

Members asked about the process for annually reviewing the risk appetite. NP confirmed that this is done through the presentation of the Risk Register to the Board at each meeting and provided further information on how the Board has an oversight of the risk appetite.

ES confirmed that the risk appetite is the responsibility of the Audit & Assurance Committee and that this being presented to the board for information would suffice.

NP suggested that risk appetite be noted under the risk description to make the report clearer and more dynamic.

Action:

NP and SML to discuss how to improve the risk appetite approval process.

Decision:

Members approved the Risk Management Strategy.

### **3.2. Strategic Risk Management**

NP told the Committee that since the register was last presented the rating on risk 5 had been increased and that there had been several changes to timelines and narratives which were highlighted in red text. The likelihood score of risk 5 had increased which was due to the delays in advertising for a new Chair and Board Members.

Members recommended that reference to statutory guidance should be extended to risk 1.2. It was also recommended that the degree to which statutory guidance is reflected in plans and the implementation of Gaelic Language Plans should be highlighted.

IMM discussed the risk description at Risk 2 and how it could be useful to broaden this out in a way that would allow it to incorporate the work that is undertaken with public bodies as well. It was recommended that this risk be reviewed in terms of Bòrd na Gàidhlig's statutory responsibilities to reframe and expand this point.

Action:

NP and IMM to discuss how best to include the recommendations raised in the Risk Register.

Decision:

Members approved the Risk Register.

## **4. Governance**

### **4.1. Best Value Statement**

NP explained to the Committee that demonstrating Best Value is a duty of all public bodies in Scotland. To address this requirement Bòrd na Gàidhlig prepare a Best Value Statement which sets how this can be achieved across seven specific themes as recommended by

Scottish Government. To make the most effective use of resources, the measures suggested for monitoring best value are systems and processes that are already in place, and a review of the performance against these measures will be presented once the Annual Report and Accounts have been approved.

Members noted the target under 'Use of Resources' which aims to achieve 80% of KPIs and considered whether this is an appropriate target. There was a discussion around why this figure was chosen and Members accepted that this figure had been considered appropriately. ES provided some context around the Best Value Statement and noted that she was content with the target of 80%.

Members asked about Bòrd na Gàidhlig's involvement, if any, in the National Islands Plan. RD noted that he would be happy to prepare information for the Committee in future. NP noted that this would only be included if there had been a response to consultation.

Decision:

Members approved the Best Value Statement.

#### **4.2. Audit & Assurance Committee Annual Report**

SML provided Members with an overview of the Committee Annual Report and the information it includes. NP noted a mistake in the report and assured Members that this would be corrected and updated for presentation to the Board.

Decision:

Members approved the Annual Report.

#### **4.3. Review of the Terms of Reference**

NP provided an overview of the Terms of Reference, and any changes made. SML noted that the Committee Chairs plan to meet to discuss and agree the annual review process for Committee Members within the next few weeks.

Decision:

Members approved the Terms of Reference.

#### **4.4. Audit and Assurance Committee Work Plan**

NP told Members that an annual Fraud Report had been added to the work plan. Dates and titles of Internal Audit Reports were to be updated, and it was noted that this would be done in time for the next Committee Meeting.

Decision:

Members approved the Work Plan.

#### **5. AOCB**

Date of the next meeting: 23/09/2025

**End of Session**