

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

Minute – Open Session

1. Opening Items

1.1. Welcome and Apologies

Committee Members present:

Stewart MacLeod (Chair) [SML]

Donald K MacPhee [DKM]

Rob MacKinnon [RM]

In attendance:

Nicola Pearson, Head of Finance & Corporate Affairs [NP]

Ealasaid Dhòmhnallach, Ceannard [ED]

Orla MacDonald [OM]

Esther Scoburgh, Audit Scotland [ES]

Apologies:

Rob Dunbar

Scott McCready, Wbg

Daniel Melly, Audit Scotland

1.2. Declarations of Interest

DKM – Comunn na Gàidhlig

1.3. Any Other Competent Business (AOCB)

There were none.

2. Audit Recommendations

2.1. Status of Audit Recommendations

NP told Members that there were no outstanding recommendations and that the first cycle of internal reviews had just been complete, with the expectation that recommendations would be presented at the next meeting of the Committee.

Decision:

Members approved the paper.

3. Risk Management

3.1. Strategic Risk Management

NP provided Members with information on any changes to the register and the new risks added since the last meeting of the Committee.

Members asked for further information on the addition of Risk 6 to the register. NP explained that this risk had been raised at a training session with the Data Protection Officer and that it was felt that the potential impact of IT issues or data breaches could have a significant impact on the organisation's reputation. It was noted by the Ceannard that attacks of this nature have been impacting stakeholders, so it is pertinent to have this on the register. NP and ED provided Members with information on actions that Bòrd na Gàidhlig take to ensure that staff are appropriately trained on these topics. There was discussion around whether this sufficiently captured operational risk and NP would add some extra information on this in the impact column.

Members asked whether they anticipated that the rating at Risk 1 would be lowered at any point, and ED told them that it was expected that this would remain a highly rated risk as long as Bòrd na Gàidhlig has a one-year funding model.

Members asked for further information on communications as it appears throughout the risk register. ED told Members about ongoing work to strengthen this area of the organisation and explained how the role of the Head of Education and Plans will contribute to this.

Decision:

Members approved the risk register.

4. Governance

4.1. Audit and Assurance Committee Work Plan

NP gave an overview of the Work Plan.

Decision:

Members approved the paper.

5. AOCB

Date of the next meeting: 25/11/2025

End of Session