

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

Robert Dunbar [RD]

In attendance:

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

Ealasaid Dhòmhnallach, Ceannard [ED]

Jamie MacLean, Corporate Coordinator (Note of Minute) [JML]

Esther Scoburgh, Audit Scotland [ES]

Daniel Melly, Audit Scotland [DM]

Scott McCready, Wbg [SMC]

SML welcomed Committee Members and all those in attendance to the meeting.

There were no apologies.

1.2. Declarations of Interest

There were no specific declarations of interest noted that would provide a conflict of interest for this meeting.

1.3. Any Other Competent Business (AOCB)

No other competent business was noted.

2. Audit Recommendations

2.1. Status of Audit Recommendations (For Decision)

NP provided an overview of the status of audit recommendations and provided a verbal clarification on an error relating to IAR29 and IAR 30 (p.9).

A point of clarification was raised by DKM on the NCSC acronym and was resolved as representing the National Cyber Security Centre.

A question was raised in relation to membership of the resilience group. It was stated that the resilience group is one of the staff working groups within Bòrd na Gàidhlig and that staff members make up the membership.

RD enquired about items on the table that are currently marked as “Not yet started” and whether they are expected to be completed by the completion dates noted. The following points were noted:

- IAR 25 –training being reviewed and will be implemented as part of the training plan and induction processes where required.
- IAR 29 / 30 – discussions will take place before the end of September. It was noted that IAR 30 is always ongoing.

In relation to IAO 5 it was noted that the Learning and Development Policy has been reviewed and should be presented to the Policy and Resources Committee at the end of the summer.

It was highlighted that Bòrd na Gàidhlig faced staffing challenges this year but that the organisation now has a full complement of staff.

Decision

The Committee Members approved the paper.

2.2. Internal Audit Recommendations (For Decision)

It was noted by SML as a minor note that the agenda and the cover paper differed in their reference to this item (‘Recommendations’ and ‘Reports’) and that ‘Reports’ may be more appropriate going forward.

SMC provided an overview of the three reports included as part of this item and highlighted the graded recommendations and observations within them.

PT1 Development Grant Schemes

SMC highlighted three good practice points and one low grade recommendation relating to the review of desk instructions, which were in draft stage. RD asked to what extent do the draft and updated versions differ. It was noted that the updating of the instructions is within the remit of the Funding & Projects Manager, but that changes were minor and were in updating to reflect the update in the reporting procedures.

SML raised that the paper refers to the Taic Freumhan Coimhearsnachd scheme as referring to schools primarily (PT1, p. 4) and asked for clarification on this. It was stated that the scheme is not exclusive to schools, although they are permitted to apply, but that its purpose is to provide support at a community level. It was agreed that SMC would be provided with a more accurate description for Taic Freumhan Coimhearsnachd. [Action Point: NP]

PT2 Strategic Planning

SMC highlighted that Bòrd na Gàidhlig had received five good practice points and two low grade recommendations. The low-grade recommendations were in relation to a documented corporate planning process and board member training.

RD raised a question in relation to the National Language Plan's ownership. ED explained the process leading to the publication of the finalised plan and that it is jointly owned by Bòrd na Gàidhlig and the Scottish Government. The Corporate Plan is based on the framework and recommendations from the Scottish Government. Relating to the recommendation of the internal audit more evidencing is required in relation to strategic planning. The Scottish Languages Act 2025 provides much more clarity in the role of Bòrd na Gàidhlig in relation to the National Strategy.

DKM enquired about the internal audit recommendation on board members' training. It was noted that training needs are highlighted through the appraisal process and recommendations. The Senior Leadership Team are reviewing areas where board members may need refresher training or further training.

PT3 Employee Performance Management

SMC highlighted Bòrd na Gàidhlig holds a grading of substantial which is the second highest assurance grading. The paper notes three good practice points and two recommendations, one medium grade and one low grade. The recommendations respectively were:

- The high frequency of POPs and if it was realistic to have so often.
- The need to update the Performance Management Policy.

An observation was also made about the Learning and Development Policy mentioned previously.

DKM raised a question about POPs and work plans. NP highlighted her confidence that POPs were being performed as expected, but that uploading the evidence to PeopleHR has been delayed. ED reiterated the importance of holding POPs will be promoted to the Managers. NP raised that work plans work well for the corporate and admin staff as the work is cyclical, but that for some sectors within the organisation the workload is not cyclical, and it would be unrealistic to enforce work plans.

Opinions were sought by Members from the internal and external auditors about the regularity of POPs.

Decision:

The Committee Members approved the three reports presented to them.

Accurate Taic Freumhan Coimhearsnachd description to be sent to SMC.

3. Risk Management

3.1. Strategic Risk Management (For Decision)

NP introduced the risk management paper.

A question was raised on Strategic Aim 3 (p.72) on the purpose and the nature of the external communications expert that was being engaged.

ED advised that the engagement of an external communications expert is part of a one-off project to promote the role and functions of Bòrd na Gàidhlig and to exhibit the work being done.

Decision:

Committee Members approved the strategic risk register.

4. Governance

4.1. Best Value Review (For Discussion)

NP introduced the best value review and provided context on it.

Conclusion:

A discussion took place about the best value review. NP informed Committee Members that the Best Value Statement will be included at the next committee meeting.

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

NP provided an overview of the Work Plan for 2026-27 in comparison to the previous year's work plan. NP highlighted that self-assessment forms will soon be circulated to Board Members and asked that they be returned as soon as possible. The self-assessment forms will be discussed at the first committee meeting of the 2026-27 financial year.

5. AOCB

There was no other competent business to discuss.

Date of next meeting: 19/05/2026.

The Chair closed the meeting at 10:38am.

End of Session