

Oifigeil | Official
Clàr-gnothaich

Coinneamh: Comataidh Sgrùdaidh is Dearbhachd

Ceann-latha/Àm: 19 Cèitean 2026 aig 09:30

Càite: Microsoft Teams

Clàr-gnothaich – Seisean Fosgailte

1. Cùisean Tòiseachaidh

1.1. Fàilte is Leisgeulan

1.2. A' Nochdadh Chom-pàirtean

1.3. Gnothaich Iomchaidh Sam Bith Eile (GISBE)

2. Aithisgean In-sgrùdaidh

2.1. In-sgrùdadh: Aithisgean Ràitheil (Ri Aontachadh)

duilleag 07

PT1 Buidhnean Com-pàirteach Lìbhrigidh – Stiùireadh Coileanaidh

PT2 Rianachd Mhì-chinntean

PT3 Leanmhainn

Scott McCready, Wbg

2.2. Aithisg Bhliadhnail In-sgrùdaidh 2025/26 (Ri Aontachadh)

duilleag 60

PT1 Aithisg Bhliadhnail In-sgrùdaidh 2526

Scott McCready, Wbg

2.3. Plana Sgrùdaidh In-sgrùdaidh 2026/27 (Ri Aontachadh)

duilleag 76

PT1 Plana Sgrùdaidh In-sgrùdaidh 2627

Scott McCready, Wbg

2.4. Inbhe Molaidhean Sgrùdaidh (Ri Aontachadh)

duilleag 99

PT1 Inbhe Molaidhean Sgrùdaidh

Nicola Pearson, Ceann an Ionmhais & Cùisean Corporra

3. Rianachd Mhì-chinntean

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

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Nicola Pearson, Ceann an Ionmhais & Cùisean Corporra

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

duilleag 111

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*Nicola Pearson, Ceann an Ionmhais & Cùisean Corporra***4. Riaghladh****4.1. Aithris Luach as Fheàrr (Ri Aontachadh)**

duilleag 122

PT1 Aithris Luach as Fheàrr

*Nicola Pearson, Ceann an Ionmhais & Cùisean Corporra***4.2. Aithisg Bhliadhnail na Comataidh Sgrùdaidh is Dearbhachd (Ri Aontachadh)**

PT1 Aithisg Bhliadhnail CSD 2025/26

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*Stewart MacLeòid, Cathraiche na Comataidh***4.3. Poileasaidh Solair (Ri Aontachadh)**

duilleag 136

PT1 Poileasaidh Solair

*Nicola Pearson, Ceann an Ionmhais & Cùisean Corporra***4.4. Ath-sgrùdadh air na Bun-riaghailtean (Ri Aontachadh)**

duilleag 143

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*Nicola Pearson, Ceann an Ionmhais & Cùisean Corporra***4.5. Plana Obrach na Comataidh Sgrùdaidh is Dearbhachd (Ri Aontachadh)** duilleag 154

PT1 Plana Obrach 2026/27

*Nicola Pearson, Ceann an Ionmhais & Cùisean Corporra***5. GISBE**

Ceann-latha na h-ath choinneimh: 22/09/2026

Deireadh an t-Seisean Fhosgailte

Meeting: Audit and Assurance Committee

Date/Time: 19 May 2026 at 09:30

Location: Microsoft Teams

Agenda – Open Session

1. Opening Items

1.1. Welcome and Apologies

1.2. Declarations of Interests

1.3. Any Other Competent Business (AOCB)

2. Internal Audit Reports

2.1. Internal Audit Reports (For Approval)

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PT1 Delivery Partners – Performance Management

PT2 Risk Management

PT3 Follow up

Scott McCready, Wbg

2.2. Annual Internal Audit Report 2025/26 (For Approval)

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PT1 Annual Internal Audit Report 2526

Scott McCready, Wbg

2.3. Internal Audit Plan 2026/27 (For Approval)

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Scott McCready, Wbg

2.4. Status of Audit Recommendations (For Approval)

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PT1 Status of Audit Recommendations

Nicola Pearson, Head of Finance & Corporate Affairs

3. Risk Management

3.1. Risk Management Strategy (For Approval)

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PT1 Strategic Risk Strategy

Nicola Pearson, Head of Finance & Corporate Affairs

3.2. Strategic Risk Management (For Approval) page 111

PT1 Strategic Risk Register

*Nicola Pearson, Head of Finance & Corporate Affairs***4. Governance****4.1. Best Value Statement (For Approval)** page 122

PT1 Best Value Statement

*Nicola Pearson, Head of Finance & Corporate Affairs***4.2. Audit and Assurance Committee Annual Report (For Approval)** page 127

PT1 AAC Annual Report 2025/26

*Stewart Macleod, Committee Chair***4.3. Procurement Policy (For Approval)** page 136

PT1 Procurement Policy

*Nicola Pearson, Head of Finance & Corporate Affairs***4.4. Review of the Terms of Reference (For Approval)** page 143

PT1 Audit & Assurance Committee Terms of Reference

*Nicola Pearson, Head of Finance & Corporate Affairs***4.5. Audit and Assurance Committee Work Plan (For Approval)** page 154

PT1 Work Plan for 2026/27

*Nicola Pearson, Head of Finance & Corporate Affairs***5. AOCB**

Date of the next meeting: 22/09/2026

End of Open Session

Oifigeil | Official
Pàipear 2.1
Open Session

Meeting:	Audit and Assurance Committee
Date:	19 May 2026
Title:	Internal Audit Reports
Action Required:	For Decision
Paper number:	2.1
Spokesperson:	Scott McCready, Wbg Services LLP
Appendices:	PT1 Delivery Partners Performance Management PT2 Risk Management PT3 Follow Up Review

1. Purpose

- 1.1. The paper presents the internal audit reports produced by Wbg following the work undertaken in March 2026.
- 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 third 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 third reporting cycle of 2025/26.

Report	Rating	Recommendations	Grading	Areas of good practice
Delivery Partners Performance Management	Strong	0	n/a	5
<i>Benchmark</i>	<i>2 recommendations</i>			
Risk Management	Strong	0	n/a	7
<i>Benchmark</i>	<i>2 recommendations</i>			
Follow Up Review	Strong	4	Low	n/a
<i>No Benchmark</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 6 May 2026.
- 6.2. The paper is in English as reports have been prepared by the Internal Auditor.

7. Confirmation of Circulation of Document

- 7.1. This is an open paper.



Bòrd na Gàidhlig

Internal Audit 2025-26

Delivery Partners - Performance Management

March 2026

Overall Conclusion

Strong

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4 KEY PERSONNEL	11

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.

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1 Executive summary

Overview

Purpose of review

The purpose of this assignment was to review the processes and procedures in place for the confirmation of receipt of performance reports for Delivery Partners. We also reviewed the procedures and processes applied by the Grants Management Team.

This review forms part of our 2025/26 Annual Internal Audit Plan.

Scope of review

Our objectives for this review were to assess whether:

- | Bòrd na Gàidhlig (the Organisation) has robust processes and procedures in place for the confirmation of receipt of performance reports from Delivery Partners.
- | Staff members are adhering to the processes and procedures applied by the Grants Management Team.
- | Delivery Partners are adhering to the performance requirements set out within their grant award.
- | The performance of the Delivery Partners is reported to Senior Management and the Board.

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

The Organisation receives a Grant-in-Aid award from the Scottish Government for each financial year so that it can meet its aims and obligations.

In 2025/26, the Organisation is due to provide around £2.7M in funding, courtesy of additional support from the Scottish Government for key Delivery Partner Organisations who work nationally to help promote Gaelic usage, learning and status. These Organisations help aid in delivering Bòrd na Gàidhlig's Corporate Plan.

The majority of these Delivery Partner Organisations have received multi-year funding agreements between 2024 and 2029.

Desktop Instructions

The Organisation has Desktop Instructions that set out the processes for inviting, receiving, evaluating, approving, and paying grants under the Delivery Partners funding scheme. These Instructions support both the Bòrd na Gàidhlig Framework Document and the Organisation's Corporate Plan.

The Instructions are updated annually by the Funding & Projects Manager and approved by Sgioba Stiùiridh. The current version is scheduled for update and approval for 2026/27, with tracked changes already noted and to be finalised following completion of this review.

The Instructions cover the following key processes:

- | **Application & Assessment** - Applications are invited, checked, reviewed by a panel, and then approved by the Senior Management Team (SMT) and the Board.
- | **Post-Decision** - Approved applicants get a formal offer letter and funding agreement.
- | **Progress Monitoring** - Applicants must submit progress reports, which are reviewed before payments are released.
- | **Amendments** - Extensions, condition changes, or changes of use can be approved depending on the level of authority needed.

1 Executive summary

Testing

We undertook testing to assess whether staff were adhering to the documented procedures for each of the grants given to the 11 Delivery Partner Organisations. The Delivery Partner Organisations are listed below:

Organisation	Amount Funded
Acair	£67,300 (+ £30,000 for projects)
An Comunn Gàidhealach	£219,100
Ceòlas Uibhist	£114,500
Comhairle nan Leabhraichean	£251,800
Comunn na Gàidhlig (is Comann nam Pàrant)	£1,229,300
Fèisean nan Gàidheal	£274,300
Ionad Chaluim Chille Ìle	£122,600
Sabhal Mòr Ostaig – Ainmean-Àite na h-Alba	£112,600
Sabhal Mòr Ostaig – Faclair na Gàidhlig	£115,500
Sabhal Mòr Ostaig – Tobar an Dualchais	£80,000
Theatre Gu Leòr	£72,000

1 Executive summary

Reporting

We confirmed that funding proposals were first presented to the Board in April 2025, where grant allocations, multi-year commitments, and KPIs were formally approved. Follow up progress updates were then reported to the Policy & Resources Committee, and we reviewed the February 2026 minutes, which outlined Delivery Partner Organisations performance and any delays.

1 Executive summary

Work Undertaken

Our work undertaken for this review included the following:

Objective 1: Bòrd na Gàidhlig (the Organisation) has robust processes and procedures in place for the confirmation of receipt of performance reports from Delivery Partners.

- | We held discussions with the Funding and Projects Manager to assess the arrangements in place for the Delivery Partner Funding Scheme.
- | We reviewed the Desktop Instructions to assess whether they provide clear guidance for staff members.
- | We review of the Organisation's website to assess whether it included appropriate coverage of Delivery Partner grants.
- | We reviewed the performance report from March 2026 to assess whether it aligned with the expectations set out for Delivery Partners.

Objective 2: Staff members are adhering to the processes and procedures applied by the Grant's Management Team.

- | We tested to assess whether staff members were adhering to the processes and procedures applied by the Grants Management Team in respect of grants provided to the eleven Delivery Partner Organisations.

Objective 3: Delivery Partners are adhering to the performance requirements set out within their grant award.

- | We tested to assess whether the eleven Delivery Partner Organisations were adhering to the performance requirements set out within the schedule of their signed funding agreements. This included assessing final reports for 2024/25 and progress reports throughout 2025/26.

Objective 4: The performance of the Delivery Partners is reported to Senior Management and the Board.

- | We reviewed the Board meeting minutes from April 2025 and March 2026, as well as the minutes from the Policy and Resources Committee from February 2026, to assess whether performance information was appropriately reported to Senior Management and the Board.

1 Executive summary

Conclusion

Overall conclusion

Overall Conclusion: Strong

Following our review, we can conclude that the Organisation has strong controls in place over the processes and procedures for confirming the receipt of performance reports from Delivery Partners. From our testing we confirmed that staff are adhering to the procedures and processes. This is further highlighted as we have raised several good practice points and no recommendations for improvement.

Summary of recommendations

Grading of recommendations				
	High	Medium	Low	Total
Delivery Partners - Performance Management	0	0	0	0

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.	The Organisation provides clear, structured reporting on Delivery Partner performance, highlighting progress, delays, and the underlying causes. From our review of the April 2025 and March 2026 Board meeting minutes, as well as the Policy and Resources Committee minutes from February 2026, we can confirm that the Organisation presented updates against agreed actions.
2.	Within the terms of each funding agreement, every Delivery Partner is required to meet specific targets, and these are monitored throughout the year through scheduled progress reports. The agreements also set out the timetable for when these progress reports must be submitted. We can confirm that this reporting requirement has been met across all eleven Delivery Partners.
3.	We tested all eleven Delivery Partner grants for 2025/26 and can confirm that the Organisation adhered to the processes and procedures set by the Grants Management Team for the eleven grants.
4.	We can confirm that the Organisation has Desk Top Instructions for its Delivery Partner Funding that were updated in January 2025. From our testing of the processes used, we found that the grants were reviewed, processed, and approved in line with the Desk Top Instructions.
5.	The Organisation's website contains sufficient information on the eleven Delivery Partners. This includes information and links to each of the individual Delivery Partners.

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.

Delivery Partners - Performance Management

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	0	0

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

3 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 Audi & Assurance Committee meeting.

Audit stage	Date
Fieldwork start	9 March 2026
Closing meeting	17 March 2026
Draft report issued	23 March 2026
Receipt of management responses	4 May 2026
Final report issued	7 May 2026
Audit & Assurance Committee	19 May 2026
Number of audit days	3

4 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
Auditor	Hannah Khan	Internal Auditor	hk@wbg.co.uk

Bòrd na Gàidhlig			
Key Contact	Steven Kellow	Funding & Projects Officer	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.			

B Assignment plan



Bòrd na Gàidhlig

Internal Audit 2025-26

Risk Management

March 2026

Overall Conclusion

Strong

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1 Executive summary

Overview

Purpose of review

The purpose of this assignment was to review the risk management arrangements in place at the Bòrd na Gàidhlig (the Organisation). Our review focused on the new risk management reporting arrangements in place at the Organisation.

This review forms part of our 2025/26 Annual Internal Audit Plan.

Scope of review

Our objectives for this review were to assess whether:

- | The Organisation has set out clearly its strategic direction in relation to risk management (including policy, roles and responsibilities, objectives and communications).
- | The Organisation has adopted a systematic process in identifying, evaluating and measuring its strategic and operational risks.
- | The Organisation's new risk management reporting framework meets the needs of the Organisation.

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

Risk Management Strategy

The Organisation has a Risk Management Strategy in place that was approved in May 2025 and due to be reviewed in May 2026. The Strategy explains that risk management covers strategic and operational levels, with strategic risk aligned to the National Gaelic Language Plan and the Organisation's Corporate Plan.

The Strategy notes that risk management is intended to support the achievement of objectives by identifying uncertainties, identifying mitigation requirements and looking at opportunities that could benefit the Organisation. It emphasises the importance of establishing risk appetite to determine how much uncertainty the Organisation is willing to accept in meeting objectives.

The Risk Management Strategy notes that the Organisation has a dynamic and flexible approach to risk appetite rather than relying on a specific formula.

Roles and Responsibilities

We reviewed the Strategy and found that it includes the following responsibilities:

- | The Board holds overall responsibility for ensuring that strong arrangements are in place to provide assurance on risk management.
- | The Audit & Assurance Committee supports the Board by reviewing the strategic risk register at its quarterly meetings. The Committee considers increases or decreases in risk levels and decides whether new risks should be added or lower-level risks removed.
- | The Leadership Team is responsible for developing and maintaining the Strategic Risk Register, implementing mitigation actions, and monitoring strategic and operational risks.

1 Executive summary

Risk Scoring

Risk at the Organisation is scored by risk impact x risk likelihood criteria. See below for the 5x5 matrix:

Likelihood					
5 – Very High	5	10	15	20	25
4 - High	4	8	12	16	20
3 - Medium	3	6	9	12	15
2 - Low	2	4	6	8	10
1 – Vey Low	1	2	3	4	5
	1 – Very Low	2 – Low	3 – Medium	4 – High	5 – Very High
	Impact				

Risk Reporting

The Leadership Team oversees both strategic and operational risks and these Risk Registers, reporting any emerging issues between meetings, and from March 2026 will formally review the Operational Risk Register at each Leadership Team meeting.

The Audit & Assurance Committee provides quarterly updates to the Board on changes to the Strategic Risk Register and progress against mitigations. We reviewed Board minutes from June 2025 and December 2025 and found that the Board regularly discusses and approves updates to the Strategic Risk Register and considers emerging risks.

1 Executive summary

Work Undertaken

Our work undertaken for this review included the following:

Objective 1: The Organisation has set out clearly its strategic direction in relation to risk management (including policy, roles and responsibilities, objectives and communications).

- | We reviewed the Risk Management Strategy to assess whether this is a clear direction in place related to risk management.
- | We reviewed the roles and responsibilities outlined in the Risk Management Strategy to evaluate whether they are clearly defined.
- | We reviewed the Organisation's risk appetite to assess whether it is clearly defined and effectively embedded.
- | We reviewed the Corporate Plan for 2023–2028 against the strategic risk register to assess alignment between objectives and identified risks.

Objective 2: The Organisation has adopted a systematic process in identifying, evaluating and measuring its strategic and operational risks.

- | We reviewed the Strategic and Operational Risk Registers to evaluate the identification and assessment of risks across the Organisation.
- | We reviewed the Registers to assess whether mitigating controls, net risk and target risk levels are sufficiently documented.

Objective 3: The Organisation's new risk management reporting framework meets the needs of the Organisation.

- | We reviewed the Audit & Risk Committee meeting minutes from November 2025 to assess whether strategic risk updates are being reported and discussed.
- | We reviewed the Board meeting minutes from June 2025 and December 2025 to assess whether strategic risks are regularly reviewed, challenged and updated.
- | We reviewed the Leadership Team meeting minutes from March 2026 to assess how operational risks are discussed and monitored.

1 Executive summary

Conclusion

Overall conclusion

Overall Conclusion: Strong

Following our review, we can provide a strong level of assurance surrounding the risk management arrangements in place at the Organisation including the monitoring and reporting of risks. This is further highlighted as we have raised several good practice points and have not raised any recommendations for improvement.

Summary of recommendations

Grading of recommendations				
	High	Medium	Low	Total
Risk Management	0	0	0	0

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 reviewed the minutes from recent Audit & Risk Committee and Board meetings and noted regular discussions around the Strategic Risk Register, as well as discussions on emerging risks. We also noted that operational risks are now due to be discussed monthly at Leadership Team meetings, with the first discussion having taken place on 19 March 2026.
2.	The Organisation maintains both a Strategic Risk Register and an Operational Risk Register, each of which follows a consistent and structured approach to identifying, assessing and mitigating risks. Both Registers provide clear risk descriptions, scoring, existing controls and planned forward actions, showing a robust risk management framework.
3.	The Strategic and Operational Risk Registers show that key risks have documented controls, current and inherent risk levels, and action plans for risks above the appetite.
4.	The Organisation maintains a Risk Management Strategy that was last approved in May 2025 and due to be reviewed annually. The Strategy sets out the framework through which risks are systematically identified, assessed, managed and monitored across all areas of activity.
5.	The Organisation has clear roles and responsibilities in place for risk management, with the Board, the Audit & Assurance Committee and the Leadership Team each having defined duties for overseeing, monitoring and managing risks.

1 Executive summary

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

6.	The Organisation's risk appetite sets out how much uncertainty it is willing to accept while working toward its objectives. It provides a balanced approach that allows some flexibility for new ideas while still ensuring risks are managed appropriately.
7.	We reviewed the Strategic Risk Register alongside the Corporate Plan for 2023-28 and found that the six strategic risks align with the Corporate Plan's risk considerations. This shows a clear link between strategic objectives and risk management.

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.

Risk Management

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	0	0

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

3 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 & Assurance Committee meeting.

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Director	Peter Clark	Director of Internal Audit	pcc@wbg.co.uk
Senior Manager	Scott McCready	Senior Internal Audit Manager	smc@wbg.co.uk
Auditor	Hannah Khan	Internal Auditor	hk@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.			

B Assignment plan



Bòrd na Gàidhlig

Internal Audit 2025/26

Follow Up Review

March 2026

Overall Conclusion

Strong



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1. Executive Summary

Purpose of Review

The effectiveness of the internal control system may be compromised if management fails to implement agreed audit recommendations. Our follow up work sought to provide the Audit & Assurance Committee with assurance that prior year recommendations were implemented within the expected timescales.

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

Scope of Review

Our objective for this review was to assess whether:

| Bòrd na Gàidhlig (the Organisation) has appropriately implemented any outstanding internal audit recommendations made in prior years.

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

1. Executive Summary

Conclusion

Overall Conclusion: Strong

Following our review, we can provide a strong level of assurance surrounding the Organisation's arrangements to implement outstanding recommendations raised in 2024/25 and earlier years. This is highlighted as eight of the 12 recommendations have been concluded as fully implemented, and four recommendations concluded as partially implemented. Please refer to **Appendix A: Partially Implemented Recommendations** for further information.

Summary of Recommendations

Grading of Recommendations	High	Medium	Low	Total
Appendix A – Partially Implemented Recommendations	-	-	4	4
Fully Implemented Recommendations	-	-	8	8

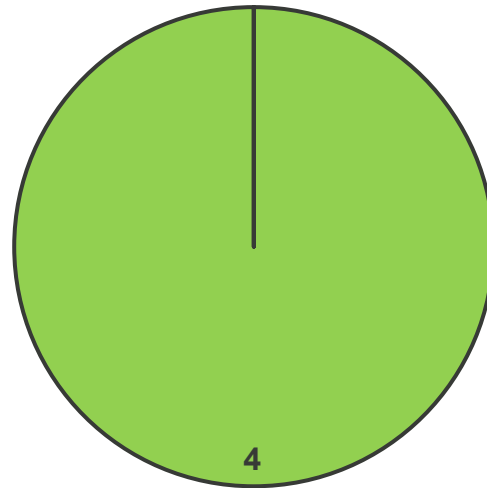
We have not included fully implemented recommendations as an appendix; however details of these recommendations are available upon request.



1. Executive Summary

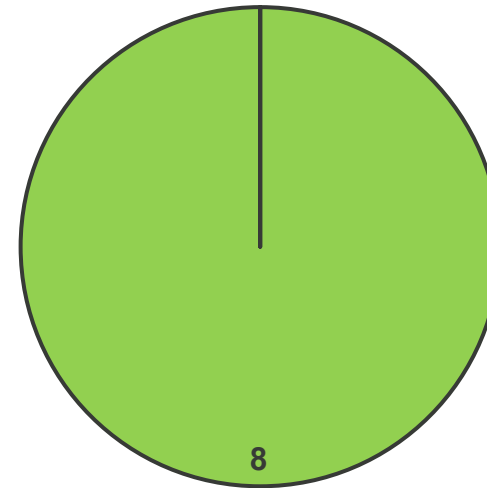
Summary of Recommendations by Grade

Partially Implemented



■ High ■ Medium ■ Low

Fully Implemented



■ High ■ Medium ■ Low

1. Executive Summary

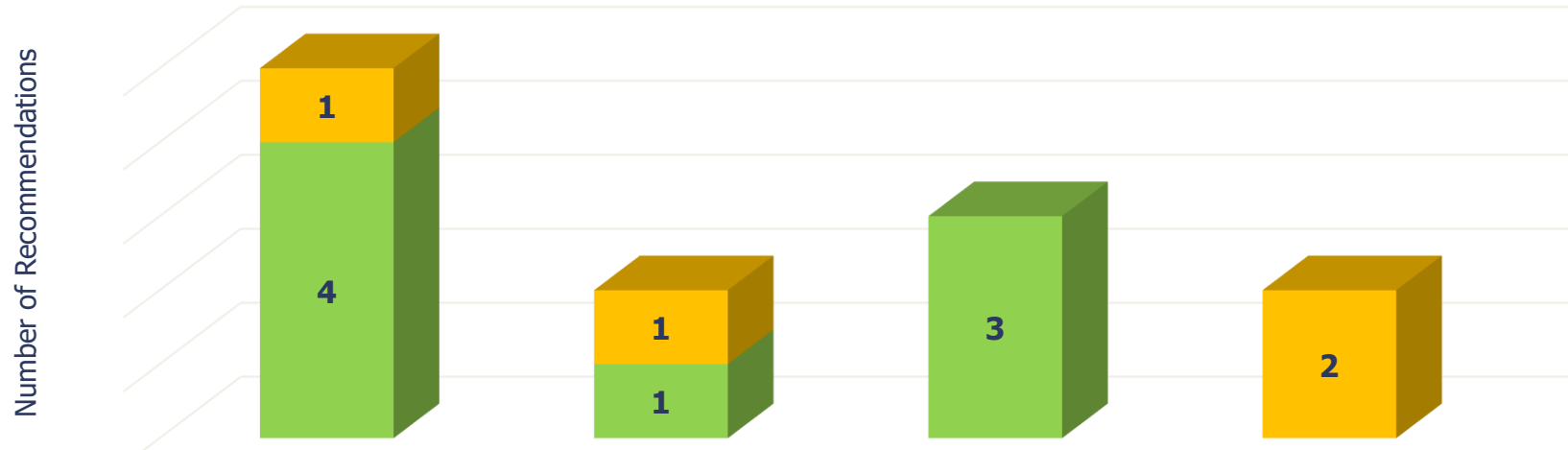
Implementation of Recommendations – Summary of Implementation

Audit Area	Total	Partially Implemented	Fully Implemented
Procurement (December 2024)	5	1	4
Governance and Risk Management (December 2024)	2	1	1
Payroll and Expenses (March 2025)	3	-	3
Follow Up (March 2025)	2	2	-
Total	12	4	8
Percentage of Total	100%	33%	67%



1. Executive Summary

Breakdown of Recommendations by status of implementation, from 2024/25 and earlier years



	Procurement	Governance and Risk Management	Payroll and Expenses	Follow Up
■ Not Implemented				
■ Partially Implemented	1	1		2
■ Fully Implemented	4	1	3	

2. Audit Arrangements

The table below details the dates of our fieldwork and the reporting of the audit area under review.

Audit Stage	Date
Fieldwork start	9 March 2026
Closing meeting	17 March 2026
Draft report issued	23 March 2026
Receipt of management responses	6 May 2026
Final report issued	7 May 2026
Audit & Assurance Committee	19 May 2026
No of audit days	1



2. Audit Arrangements

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	Internal Audit Senior Manager	sma@wbg.co.uk
Auditor	Hannah Khan	Internal Auditor	hk@wbg.co.uk

Bòrd na Gàidhlig			
Key Contact	Nicola Pearson	Head of Finance and 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.



Appendix A

Partially Implemented Recommendations

A. Partially Implemented Recommendations



Pre-employment Checks, Staff Recruitment & Succession Planning, Follow Up, March 2025

Original Finding

It is an employer's responsibility to ensure that appropriate pre-employment checks are carried out for new employees, including the provision of an appropriate form of identification and right to work where appropriate. Reliance should not be made solely on third parties, such as Disclosure Scotland. Our testing of a sample of seven out of thirteen starters in 2022 and 2023 showed the following:

References

- 4 out of 7 employees had evidence of two references;
- 1 employee had 2 references with no name of the people giving the reference. The references were typed without a letterhead, and no evidence of e-mail requests for references;
- 3 employees had only evidence of 1 reference.

Disclosure Scotland Certification

- 4 out of 7 employees had proof of Disclosure Scotland certificate, 2 of which were not included in the Disclosure dashboard;
- 3 employees were included in the DBS dashboard as proof that DBS was completed;

Right to Work - Passports/Other Form of Identification

- 4 out of 7 employees had passport evidence;
- 1 employee only had a birth register showing a year of birth and their maiden name;
- 1 employee had a passport with a different surname to their registered name;
- 1 employee had no form of Identification.

In addition to the findings above, we found an instance where an employee was registered on the payroll as having a different surname to the surname shown on their identifying documentation.

A. Partially Implemented Recommendations



Pre-employment Checks, Staff Recruitment & Succession Planning, Follow Up, March 2025

Therefore, we concluded the following:

- The Organisation seems to be relying on Disclosure Scotland for employees' proof of identification and right to work, as not all employees had evidence of those on file.
- Some employees were omitted from the Organisation's Disclosure Scotland dashboard, which aim is to record details of every new starter's Disclosure Scotland certificate.
- Such examples can lead to fraud and misrepresentation going undetected, which, if an inappropriate person is recruited, may lead to reputational and/or financial damage to the Organisation.

Original Recommendation

We recommend that appropriate forms of ID are evidenced for all new starters and a record of all checks is maintained. This should include sight of all Disclosure Scotland certificates.

Finding from our 2024/25 Follow Up

The Organisation has not had any new starts since this recommendation was made and so we were unable to evidence its implementation during this review.

Recommendation from our 2024/25 Follow Up

We reiterate our original recommendation.

Ref	Finding from our 2025/26 Follow Up	Grade	Recommendation
1.	We undertook sample testing of three new members of staff and confirmed that their ID documentation had been maintained. However, for one of the three samples, we were unable to confirm the completion of the Disclosure Scotland check and could only verify that it had been viewed by a member of staff. There is now a new member of staff in place to oversee this process.	Low (previously high)	We recommend that the Organisation ensures Disclosure Scotland checks are fully retained and evidenced for all new starters.

A. Partially Implemented Recommendations



Pre-employment Checks, Staff Recruitment & Succession Planning, Follow Up, March 2025

Management Response

Responsibility and Implementation Date

We will ensure that appropriate proof of receipt of Disclosure Scotland is retained in our HR files.

Responsible Officer: Head of Finance & Corporate Affairs

Implementation date: May 2026 (dependent on recruitment plans)

A. Partially Implemented Recommendations



Procurement Policy, Procurement, December 2024

Original Finding

A Procurement Policy should provide staff with sufficient and up-to-date information to enable them to procure items in line with an Organisation's processes, and applicable legislation.

During our review, we found that the Procurement Policy does not contain a version control to show when it was last reviewed or its next planned date of review.

There is the risk that procurement processes may not be followed, as the Procurement Policy contains outdated information, which could lead to the Organisation committing to inappropriate procurement expenditure.

Original Recommendation

We recommend that the Procurement Policy is subject to immediate review and that a version control is added showing:

- | Date of last review;
- | Scheduled date of next review; and
- | Approver.

Ref	Finding from our 2025/26 Follow Up	Grade	Recommendation
2.	We confirmed that the Procurement Policy has been updated to include the required version control, including the date of the next scheduled review. At the time of our follow up, the Policy was still being finalised and is due to be presented to the Committee for approval in May 2026. Once approved, the updated review and approval dates will be fully reflected within the Policy.	Low	We recommend that the Procurement Policy is finalised and approved by the Committee and review and approval dates are reflected within the Policy.

A. Partially Implemented Recommendations



Procurement Policy, Procurement, December 2024

Management Response

Responsibility and Implementation Date

Paper to be submitted to Audit and Assurance Committee meeting on 19/05/26

Responsible Officer: Head of Finance & Corporate Affairs

Implementation date: 19 May 2026

A. Partially Implemented Recommendations



Training Logs, Governance and Risk Management, December 2024

Original Finding

Training logs should be maintained to show the last date training was provided and the completion rates of training and what training has been provided to staff.

Our review confirmed that risk training entitled `Effective Audit and Risk Committee` was provided. However, as the Training Log does not show the completion date of the training or attendees, our review could not confirm whether all staff members or Board members have recently received formal risk training.

There is the risk that the Board and staff do not understand how the Organisation manages risk, as there is no record showing what training has been provided and to who, which could lead to the Organisation being unable to effectively manage risk.

Original Recommendation

We recommend the following information is documented on the Training Log:

- | Name of training.
- | Date of training.
- | Attendees.

Ref	Finding from our 2025/26 Follow Up	Grade	Recommendation
3.	We reviewed the 2025/26 Training Log and confirmed that it records the name of the training, the completion date, and the attendees' names. However, we found that certain training sessions that have been paid for and are past their scheduled dates have not yet been marked as completed.	Low	We recommend that the Training Log is updated to reflect the completion status of all training sessions and that training is completed and recorded in a timely manner.

A. Partially Implemented Recommendations



Training Logs, Governance and Risk Management, December 2024

Management Response

We will ensure that the Training Log is completed fully and in a timely manner. This will be the responsibility of the Corporate Co-ordinator.

Responsibility and Implementation Date

Responsible Officer: Corporate Co-ordinator

Implementation date: 30 September 2026

A. Partially Implemented Recommendations



PDP/POP Monitoring Reports, Employee Performance Management, Follow Up, March 2025

Original Finding

Regular reporting ensures that the Senior Management Team and the Operations Manager are appropriately monitoring assessments on employee performance.

During our review, we were advised that the Operations Manager formally reported on the number of POPs/PDPs which have been uploaded to the People HR system on a quarterly basis to the Senior Management Team. The Operations Manager would then notify any line managers who did not appear to be recording the POPs/PDPs on People HR.

Given that reports are no longer provided to the Senior Management Team, it is possible that the Organisation are not appropriately monitoring assessments on employee performance. This can result in poor performance going undetected.

Original Recommendation

We recommend that the Senior Management Team are presented with quarterly reports detailing how many POPs/PDPs have been uploaded to the People HR system and demonstrating the level of compliance.

Finding from our 2024/25 Follow Up

Reports on POPs and PDPs have been prepared and submitted annually, however, the Organisation are yet to present them quarterly.

Recommendation from our 2024/25 Follow Up

We recommend that the Organisation begins reporting on POPs and PDPs to the Senior Management team on a quarterly basis, in line with the original recommendation.

A. Partially Implemented Recommendations



PDP/POP Monitoring Reports, Employee Performance Management, Follow Up, March 2025

Ref	Finding from our 2025/26 Follow Up	Grade	Recommendation
4.	We confirmed that a monitoring HR report was produced in July 2025, however, no reports were produced in the last two quarters due to staffing pressures. From our review of the July 2025 report, we noted that POPs and PDPs were reported on, and a check of the PeopleHR system showed that over 50% of staff had completed and uploaded their POP forms, with reminders issued to those who were overdue or outstanding.	Low	We recommend that quarterly HR monitoring reports are produced consistently and that staff completion of POPs/PDPs is monitored and followed up in a timely manner.
Management Response		Responsibility and Implementation Date	
Our newly developed Corporate Co-ordinator role will take responsibility for this monitoring, reporting and associated follow up.		<i>Responsible Officer: Corporate Co-ordinator</i> <i>Implementation date: 30 September 2026</i>	



Appendix B

Grading Structure

B. Grading Structure

For each area of review, we assign a grading in accordance with the following classification:

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, some 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

For each recommendation we make we assign a grading either as High, Medium, or Low priority depending upon the degree of risk assessed as outlined below:

Grading	Risk	Classification
High	High Risk	Major weakness that we consider needs to be brought to the attention of the Audit & Assurance Committee and addressed by Senior Management of the Organisation as a matter of urgency
Medium	Medium Risk	Significant issue or weakness which should be addressed by the Organisation as soon as possible
Low	Low Risk	Minor issue or weakness reported where Management may wish to consider our recommendation



Appendix C

Assignment Plan



C. Assignment Plan

Purpose of review

The effectiveness of the internal control system may be compromised if management fails to implement agreed audit recommendations. Our follow up work will provide the Audit & Assurance Committee with assurance that prior year recommendations are implemented within the expected timescales.

This review forms part of our 2025/26 Internal Audit Annual Plan.

Scope of review

Our objective for this review is to assess whether:

- | The Organisation has appropriately implemented any outstanding internal audit recommendations made in prior years.

Audit Approach

Our approach to the review will be:

- | Review outstanding recommendations and gain audit evidence to ensure that these have been addressed by the Organisation.

Potential Key Risk

The potential key risk associated with the area under review is:

- | The Organisation does not address the areas of concern which may significantly affect its ability to continue to operate.

Meeting:	Audit and Assurance Committee
Date:	19 May 2026
Title:	Annual Internal Audit Report
Action Required:	For Decision
Paper number:	2.2
Spokesperson:	Scott McCready, Wbg
Appendices:	PT1 Internal Audit Annual Report 2025/26

1. Purpose

- 1.1. The paper presents the proposed annual internal audit report, which provides an overview of the audits undertaken by Wylie & Bisset during 2025/26.
- 1.2. The paper is in English as report has been prepared by the Internal Auditors.

2. Background/Main points

- 2.1. The Internal Audit fieldwork was carried out between September 2025 and March 2026
- 2.2. Eight reports were produced in total, seven of which were rated as strong - highest ranking - and one rated as substantial.
- 2.3. In conclusion, Wylie Bisset noted:

“We are satisfied that sufficient internal audit work has been undertaken to allow us to draw a conclusion as to the adequacy and effectiveness of the Organisation’s risk management, control and governance processes.

In our opinion, the Organisation did have adequate and effective risk management, control and governance processes to manage its achievement of the Organisation’s objectives at the time of our audit work. In our opinion, the Organisation has proper arrangements to promote and secure value for money.”

3. Recommendation

- 3.1. The Committee are requested to approve the report 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: 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 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. This paper does not require Sgioba Àrd Stiùiridh approval.

6.2. The paper is in English as report has been prepared by the Internal Auditors.

7. Confirmation of Circulation of Document

7.1. This is an open paper.



Bòrd na Gàidhlig

Internal Audit 2025/26

Annual Report

March 2026



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A. Grading Structure	14



1. Introduction

The prime responsibility of the Internal Audit Service (IAS) is to provide Bòrd na Gàidhlig's (the Organisation) Audit and Assurance Committee, the Chief Executive Officer and other Senior Management at the Organisation, with an objective assessment of the adequacy and effectiveness of management's internal control systems.

We conduct our activity within the overarching framework of the Institute of Internal Auditors, including the Global Internal Audit Standards (GIAS) and Topical Requirements, and the Application Note regarding the adoption of GIAS in the UK Public Sector. The Application Note replaces the Public Sector Internal Audit Standards from 1 April 2025.

In line with these Standards, we have developed a robust quality assurance process to ensure that each of our activities and reports are of a high and consistent standard.

We actively seek to improve the services we deliver through a programme of CPD, training, networking and engagement with internal peers, as well as by piloting new ways of working.

We had an extensive external assessment undertaken against the new Global Internal Audit Standards in November 2025. The assessment was undertaken by the Chartered Institute of Internal Auditors who concluded:

"Following an independent review by the Chartered Institute of Internal Auditors in November 2025, the Wbg Services LLP (Wbg) Internal Audit Department is able to report that the design of its internal audit approach and methodology is generally aligned to the Global Internal Audit Standards (GIAS) and, where appropriate, the Application Note that sits alongside the GIAS for public sector organisations.

Given Wbg Internal Audit Department's high level of performance and achievement with the GIAS, we do not make any formal recommendations to enhance conformance in this report."

This Annual Report should be considered by the Audit and Assurance Committee prior to the Committee submitting their annual report to the Board.

2. Executive Summary

Overall Opinion

We are satisfied that sufficient internal audit work has been undertaken to allow us to draw a conclusion as to the adequacy and effectiveness of the Organisation's risk management, control and governance processes.

In our opinion, the Organisation did have adequate and effective risk management, control and governance processes to manage its achievement of the Organisation's objectives at the time of our audit work. In our opinion, the Organisation has proper arrangements to promote and secure value for money.

Our fieldwork was carried out between September 2025 and March 2026, and we have not undertaken any further internal audit assignments at the time of this report.

The overall findings and conclusion of each report are highlighted in Section 3. As can be seen from the summary in Section 3 all of the areas included in the Operational Plan for 2025/26 have been completed.

In forming our opinion, we have carried out the following work:

- | A review and appraisal of financial and other controls operated by the Organisation;
- | A review of the established policies and procedures adopted by the Organisation;
- | An assessment of whether or not the internal controls are reliable as a basis for producing the financial accounts;
- | A review of accounting and other information provided to management for decision making;
- | Compliance and substantive audit testing where appropriate; and
- | A review of the Organisation's procedures in place to promote and secure value for money.

The analysis of performance indicators for the internal audit work carried out in the year is included at Section 5.



2. Executive Summary (continued)

Basis of Opinion

As the Head of Internal Audit at the Organisation, we are required to provide the Audit and Assurance Committee with an opinion on the adequacy and effectiveness of the Organisation's risk management, control and governance processes.

In giving our opinion, it should be noted that assurance can never be absolute. The most that we can provide to the Audit and Assurance Committee is reasonable assurance that there are no major weaknesses in the Organisation's risk management, control and governance processes.

In assessing the level of assurance given, we have considered:

- | All audits undertaken during the year ended 31 March 2026;
- | Any follow-up action taken in respect of audits from previous periods;
- | Any significant recommendations not accepted by management and the consequent risks;
- | The effects of any significant changes in the Organisation's objectives or systems;
- | Matters arising from previous reports to the Audit and Assurance Committee;
- | Any limitations which may have been placed on the scope of internal audit;
- | The extent to which resource constraints may impinge on the Head of Internal Audit's ability to meet the full audit needs of the Organisation;
- | What proportion of the Organisation's audit need has been covered to date; and
- | The outcomes of our quality assurance processes.



3. Audit Findings

Summary of Work Undertaken

The following table summarises the audit work undertaken in 2025/26. The grading structure used in our reports can be found in Appendix A.

Area	Planned Days	Actual Days	Status	Overall Conclusion	High Priority Recommendations	Medium Priority Recommendations	Low Priority Recommendations
Cyber Security	5	5	Completed	Substantial	-	1	1
Development Grant Schemes	2	2	Completed	Strong	-	-	1
Budgetary & Financial Reporting	4	4	Completed	Strong	-	-	2
Strategic Planning	5	5	Completed	Strong	-	-	2
Employee Performance Management	4	4	Completed	Substantial	-	1	1
Risk Management	2	2	Ongoing	Strong	-	-	-
Delivery Partners - Performance Management	3	3	Ongoing	Strong	-	-	-
Carried Forward	25	25	-	-	-	2	7






3. Audit Findings

Area	Planned Days	Actual Days	Status	Overall Conclusion	High Priority Recommendations	Medium Priority Recommendations	Low Priority Recommendations
Brought Forward	25	25	N/A	N/A	-	2	7
Follow Up Review	2	2	Ongoing	Strong	-	-	4*
Audit Management	3	3	N/A	N/A	N/A	N/A	N/A
Total	30	30	-	-	-	2	11





*We note that the outstanding follow up recommendations are partially implemented.

4. 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 previous financial year.

Area	High	Medium	Low	Total	
Cyber Security					
Average number of recommendations in similar audits	-	3	1	4	
Recommendations at Bòrd na Gàidhlig	-	1	1	2	
Budgetary and Financial Reporting					
Average number of recommendations in similar audits	-	-	2	2	
Recommendations at Bòrd na Gàidhlig	-	-	2	2	
Development Grant Schemes					
Average number of recommendations in similar audits	-	-	-	-	
Recommendations at Bòrd na Gàidhlig	-	-	1	1	
Strategic Planning					
Average number of recommendations in similar audits	-	-	2	2	
Recommendations at Bòrd na Gàidhlig	-	-	2	2	
Total c/f					
Average number of recommendations in similar audits c/f	-	3	5	8	
Recommendations at Bòrd na Gàidhlig c/f	-	1	6	7	

4. Benchmarking




Area	High	Medium	Low	Total	
Total b/f					
Average number of recommendations in similar audits b/f	-	3	5	8	
Recommendations at Bòrd na Gàidhlig b/f	-	1	6	7	
Risk Management					
Average number of recommendations in similar audits	-	-	2	2	
Recommendations at Bòrd na Gàidhlig	-	-	-	-	
Delivery Partners - Performance Management					
Average number of recommendations in similar audits	-	-	2	2	
Recommendations at Bòrd na Gàidhlig	-	-	-	-	
Total					
Average number of recommendations in similar audits	-	3	9	12	
Recommendations at Bòrd na Gàidhlig	-	1	6	7	

As highlighted above, the Organisation has a lower number of recommendations in comparison with the organisations it has been benchmarked against. There was no benchmarking available for the Employee Performance Management review as the scope was specific to the Organisation.

4. Benchmarking (continued)

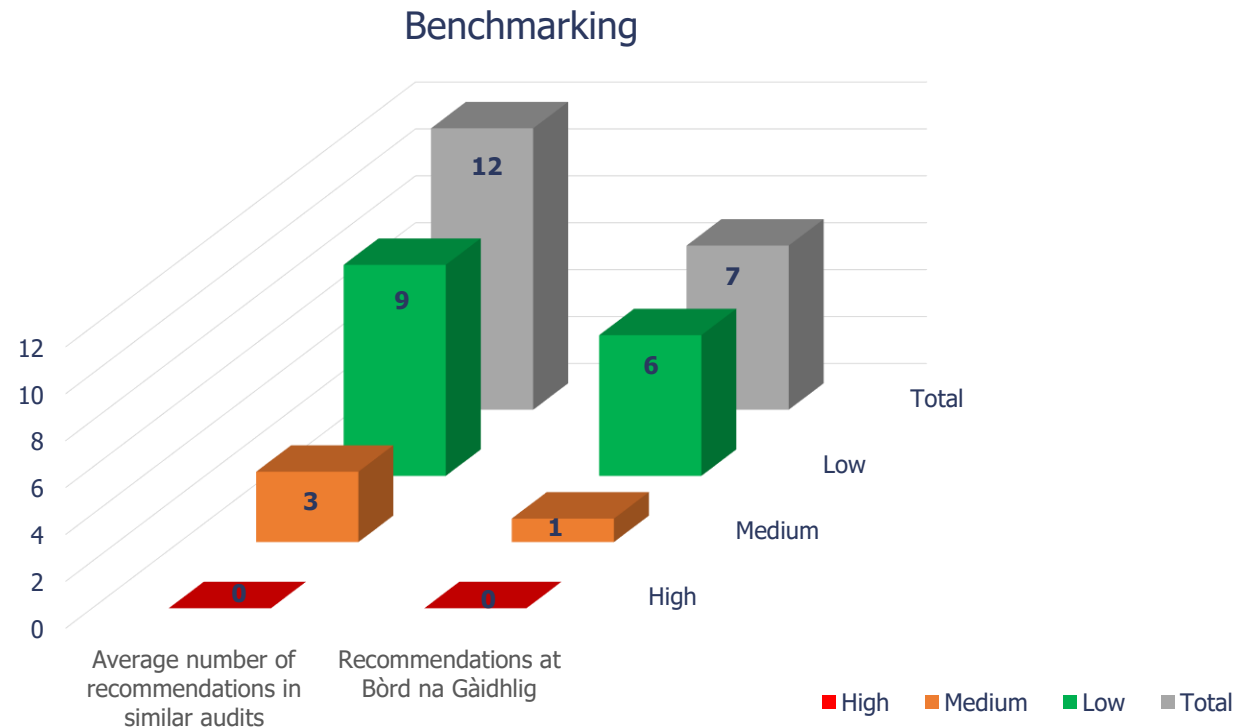


For each review, we benchmark the number and ranking of recommendations made for audits of a similar nature in the previous financial year. Please refer to the key below for an explanation of the benchmarking symbols used:

Key	
	Indicates a lower number of recommendations in comparison with the organisations it has been benchmarked against.
	Indicates a similar number of recommendations in comparison with the organisations it has been benchmarked against.
	Indicates a higher number of recommendations in comparison with the organisations it has been benchmarked against.

4. Benchmarking (continued)

We have set out below in graphical format an analysis of the Benchmarking totals by grade of recommendation made.



As highlighted above, the Organisation has a lower number of recommendations in comparison with the organisations it has been benchmarked against.

5. Key Performance Indicators

Performance Indicator	Target	Actual
Internal audit days completed in line with agreed timetable and days allocation	100%	100%
Draft scopes provided no later than 10 working days before the internal audit start date and final scopes no later than 5 working days before each start date	100%	100%
Draft reports issued within 10 working days of exit meeting	100%	100%
Management provide responses to draft reports within 15 working days of receipt of draft reports	100%	0%*
Final reports issued within 5 working days of receipt of management responses	100%	100%
Recommendations accepted by management	100%	100%
Draft annual internal audit report to be provided by 30 April each year	100%	100%
Attendance at Audit and Assurance Committee meetings by a senior member of staff	100%	100%
Suitably experienced staff used on all assignments	100%	100%

*Management responses for 5 reports were received outwith 15 working days.



Appendix A

Grading Structure

A. Grading Structure

For each area of review, we 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

For each recommendation, we make we assign a grading either as High, Medium or Low priority depending upon the degree of risk assessed as outlined below:

Assurance	Risk	Classification
High	High risk	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	Medium risk	Significant issue or weakness which should be addressed by the Organisation as soon as possible
Low	Low risk	Minor issue or weakness reported where management may wish to consider our recommendation

Meeting:	Audit and Assurance Committee
Date:	19 May 2026
Title:	Internal Audit Plan 2026/27
Action Required:	For Decision
Paper number:	2.3
Spokesperson:	Scott McCready
Appendices:	PT1 Audit Plan 2627

1. Purpose

1.1. The paper presents the proposed annual internal audit plan to be undertaken during 2026/27.

2. Background/Main points

2.1. The prime responsibility of the Internal Audit Service (IAS) is to provide the Audit & Assurance Committee, Ceannard and other senior management of the organisation, with an objective assessment of the adequacy and effectiveness of management's internal control systems.

2.2. Below is a summary of the Internal Audit input proposed for 2026/27:

Visit	Audit Area	No. of Days
1.September	Fraud, Theft & Bribery	5
	Board Appraisal System	3
2.November	Development Scheme Grants	2
	Staff Recruitment and Workforce Planning	5
3.March	Business Continuity Management	5
	External Organisations Performance Management	3
	Risk Management	2
	Follow Up	2

3. Recommendation

3.1. The Committee are requested to discuss and approve the proposed plan.

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: 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 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. This paper does not require Sgioba Àrd Stiùiridh approval
- 6.2. The paper is in English as report has been prepared by the Internal Auditors.

7. Confirmation of Circulation of Document

- 7.1. This is an open paper.



Bord Na Gaidhlig

Internal Audit Plan 2026/27

February 2026



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Introduction

Background

Wbg Services LLP (Wbg) were appointed as Internal Auditors by the Audit & Assurance Committee with effect from 1 April 2022 for a period of 3 years until 31 March 2025. The contract was extended by the Audit & Assurance Committee for a further 2 years to 31 March 2027.

Internal Audit

The prime responsibility of the Internal Audit Service (IAS) is to provide the Board, via the Audit & Assurance Committee with an objective assessment of the adequacy and effectiveness of management's internal control systems.

The IAS objectively examines, evaluates and reports on the adequacy of internal control thus contributing to the economic, efficient and effective use of resources and to the reduction of the potential risks faced by Bòrd na Gàidhlig (the Organisation).

The operation and conduct of the IAS must comply with the guidelines set down by the Institute of Internal Auditors, including the Global Internal Audit Standards (GIAS), and the Application Note regarding the adoption of GIAS in the UK Public Sector. The Application Note replaces the Public Sector Internal Audit Standards from 1 April 2025.

Terms of Reference – Internal Audit

The provision of the IAS by Wbg is covered by the letter of engagement dated 16 May 2025.

Preparation of Audit Plan

This Plan was developed following discussions with the Chair of the Audit & Assurance Committee and the Head of Finance & Corporate Affairs.

Formal Approval

The original Audit Needs Assessment ("ANA") was presented to the Audit & Assurance Committee of the Organisation on 24 May 2022 for approval. This Plan covers the plan for 2026/27 and will be presented to the Audit & Assurance Committee on 24 February 2026 for approval.



Operational Plan

2026/27

Development Grant Schemes and External Organisations (MFOs) – Performance Management



Audit area	High level indicative summary scope	Total number of days
Development Grant Schemes	<p>The purpose of this assignment is to review the processes and procedures in place for the approval of grants and the release of instalments. We will undertake testing of the grants released to assess that the Organisation procedures are being adhered to. Our objectives for this review will be to assess whether:</p> <ul style="list-style-type: none"> 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. 	2
Performance Management	<p>The purpose of this assignment is to review the processes and procedures in place for the confirmation of receipt of performance reports. We will also review the procedures and processes applied by the Grant's Management Team. Our objectives for this review will be to assess whether:</p> <ul style="list-style-type: none"> The Organisation has robust processes and procedures in place for the confirmation of receipt of performance reports. Staff members are adhering to the processes and procedures applied by the Grant's Management Team. There is adherence to the performance requirements set out within grant awards. The performance of Organisations is reported to Senior Management and the Board. 	3

Staff Recruitment and Workforce Planning



Audit area	High level indicative summary scope	Total number of days
<p>Staff Recruitment and Workforce Planning</p>	<p>The purpose of this assignment is to review the recruitment arrangements in place and the systems in place to assess the retention of staff members. We will review the steps taken by the Organisation to assess whether recruitment needs are fully assessed and fulfilled. Our review will also consider the controls to manage demand in each area of the business and an assessment of the current approach to manage risk as part of workforce planning. Our objectives for this review will be to assess whether:</p> <ul style="list-style-type: none"> The arrangements in place within the Organisation for the recruitment of new staff are robust, fit for purpose and in line with current legislation. Recruitment procedures are robust and help to ensure that the most suitable candidate is employed in a fair and transparent manner. The relevant pre-employment checks have been undertaken prior to any new employee commencing their employment at the Organisation. New employees receive a comprehensive induction on the commencement of their employment at the Organisation. Employee performance appraisals are completed in line with the Organisation's procedures and completed to agreed timescales, with outcomes being actioned and monitored. The Organisation has an up-to-date procedure for succession planning, particularly the impact of changes at Senior Management level. The Organisation have effectively assessed the performance and the balance of skills required to address demand currently with a one team approach. 	<p>5</p>

Fraud, Theft & Bribery

Audit area	High level indicative summary scope	Total number of days
Fraud, Theft & Bribery	<p>The purpose of this review is to assess whether the Organisation has preventative controls in place for fraud, theft & bribery. We will undertake sample testing to ensure the controls are adhered to and reviewed by the Organisation regularly. Our objectives for this review are to assess whether:</p> <ul style="list-style-type: none"> The Organisation has a robust Fraud, Theft and Bribery Policy in place that is being adhered to and supported by a Fraud Response Plan. The Organisation's Financial Regulations are being adhered to and set out the Organisation's approach to controlling fraud, theft and bribery. The Organisation has controls in place surrounding the setting up of new suppliers, changes to existing suppliers, processing of invoices to suppliers and processing of payments to suppliers that are being adhered to. The Organisation has controls in place for month-end reconciliations of creditors, monitoring of dormant bank accounts and credit card transactions that are being adhered to. The Organisation take robust action where any potential fraud, theft or bribery is highlighted and this is reported to the relevant Committee. 	5

Business Continuity Planning

Audit area	High level indicative summary scope	Total number of days
Business Continuity Planning	<p>The purpose of this assignment is to assess the adequacy of the Organisation's business continuity planning arrangements and compare them to best practice. This review will cover operational procedures for emergency response handling; business impact analysis; contingency planning; and business resumption. Our objectives for this review will be to assess whether:</p> <ul style="list-style-type: none"> There are appropriate business continuity plans and procedures in place. There is appropriate testing and reporting of business continuity procedures. Appropriate training for business continuity is being provided. Roles for business continuity are clearly defined and are appropriate. The Organisation has the appropriate lessons learnt analysis for business continuity testing and live scenarios where the continuity plan required executing. 	5

Board Appraisal System

Audit area	High level indicative summary scope	Total number of days
Board Appraisal System	<p>The purpose of this assignment is to review the suitability of the board appraisal process arrangements in place. We will consider the arrangements and assess whether these are robust and being adhered to. Our objectives for this review will be to assess whether:</p> <ul style="list-style-type: none"> There is an effective Board appraisal process in place. All Board members are subject to an annual appraisal process. There are appropriate training arrangements in place for any skill gaps identified during the appraisal process. The appraisal process sets clear objectives for the Board (individually and collectively). The appraisal process challenges the Board to measure performance. The appraisal process encourages diversity in the Board. The appraisal arrangements are consistent with good practice. 	3

Risk Management and Follow Up Review

Audit area	High level indicative summary scope	Total number of days
Risk Management	<p>The purpose of this assignment is to review the risk management arrangements in place at the Organisation. Our review will focus on the new risk management reporting arrangements in place at the Organisation. Our objectives for this review will be to assess whether:</p> <ul style="list-style-type: none"> The Organisation has set out clearly its strategic direction in relation to risk management (including policy, roles and responsibilities, objectives and communications). The Organisation has adopted a systematic process in identifying, evaluating and measuring its strategic and operational risks. The Organisation's new risk management reporting framework meets the needs of the Organisation. 	2
Follow Up Review	<p>The effectiveness of the internal control system may be compromised if management fails to implement agreed audit recommendations. Our follow up work will provide the Audit & Assurance Committee with assurance that prior year recommendations are implemented within the expected timescales.</p> <p>Our objective for this review will be to assess whether:</p> <ul style="list-style-type: none"> The Organisation has appropriately implemented any outstanding internal audit recommendations made in prior years 	2

Assignment Plans & Dates

Assignment Plans

A detailed assignment plan will be prepared for each audit undertaken, setting out the scope and objectives of the work, allocating resources and establishing target dates for the completion of the work. Each assignment plan will be agreed and signed off by an appropriate sponsor from the Organisation.

Key Dates

Visit	Name	No. of audit days	Key Organisation personnel	Provisional start date for visit	Provisional date of issue of draft report	Provisional date for reporting to Audit & Assurance Committee
1	Fraud, Theft & Bribery	5	Head of Finance and Corporate Affairs	31 August 2026	18 September 2026	November 2026
	Board Appraisal System	3	Head of Finance and Corporate Affairs			
2	Development Grant Schemes	2	Funding & Projects Manager	9 November 2026	27 November 2026	February 2027
	Staff Recruitment & Workforce Planning	5	Head of Finance and Corporate Affairs			

Assignment Plans & Dates

Key Dates

Visit	Name	No. of audit days	Key Organisation personnel	Provisional start date for visit	Provisional date of issue of draft report	Provisional date for reporting to Audit & Assurance Committee
3	Performance Management	3	Funding & Projects Manager	1 March 2027	26 March 2027	May 2027
	Risk Management	2	Head of Finance and Corporate Affairs			
	Business Continuity Planning	5	Head of Finance and Corporate Affairs			
	Follow Up Review	2	Head of Finance and Corporate Affairs			

Appendices

A – Summary of Internal Audit Input

B - Grading Structure

C – Key Performance Indicators

D – Training Topics

E – Audit Universe

A – Summary of Internal Audit Input



1 April 2022 to 31 March 2027		Operating Plan (No. Of days)				
System	Audit Area	2022/23	2023/24	2024/25	2025/26	2026/27
Financial Systems	Review of New Finance Systems	4				
	Budgetary & Financial Reporting	4			4	
	Purchase Order System Review		4			
	Income & Debtors		4			
	Procurement			4		
	Payroll & Expenses			4		
	Review of new Funding Model for MFO's			3		
	Fraud, Theft & Bribery					5
Non-Financial Systems	Development Grant Schemes	2	2	2	2	2
	Performance Management	3				
	Performance Management	3	3	3	3	3
	Employee Performance Management		3		4	
	Staff Recruitment & Succession Planning		4			
	Staff Recruitment & Workforce Planning					5
	Total Days c/f		16	20	16	13

A – Summary of Internal Audit Input



1 April 2022 to 31 March 2027		Operating Plan (No. Of days)				
System	Audit Area	2022/23	2023/24	2024/25	2025/26	2026/27
	Total Days b/f	16	20	16	13	15
	Absence Management			4		
	Business Continuity Planning					5
IT Systems	Information Security & Management		3			
	Cyber Security	4			5	
Governance	Corporate Governance	3				
	Governance and Risk Management			5		
	Strategic Planning				5	
	Risk Management	2	2		2	2
	Board Appraisal System					3
Mandatory	Follow Up Review	2	2	2	2	2
	Audit Management	3	3	3	3	3
	Total	30	30	30	30	30

B – Grading Structure

For each area of review, we assign a grading in accordance with the following classification:

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, some 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

For each recommendation we make we assign a grading either as High, Medium or Low priority depending upon the degree of risk assessed as outlined below:

Grading	Risk	Classification
High	High Risk	Major weakness that we consider needs to be brought to the attention of the Audit & Assurance Committee and addressed by Senior Management of the Organisation as a matter of urgency
Medium	Medium Risk	Significant issue or weakness which should be addressed by the Organisation as soon as possible
Low	Low Risk	Minor issue or weakness reported where management may wish to consider our recommendation

C – Key Performance Indicators

For each area of review, we assign a grading in accordance with the following classification:

Performance Indicator	Target
Internal audit days completed in line with agreed timetable and days allocation	100%
Draft scopes provided no later than 10 working days before the internal audit start date and final scopes no later than 5 working days before each start date	100%
Draft reports issued within 10 working days of exit meeting	100%
Management provide responses to draft reports within 15 working days of receipt of draft reports	100%
Final reports issued within 5 working days of receipt of management responses	100%
Recommendations accepted by management	100%
Draft annual internal audit report to be provided by 30 April each year	100%
Attendance at Audit & Assurance Committee meetings by a senior member of staff	100%
Suitably experienced staff used on all assignments	100%



D – Training Topics

As a firm we offer a wide range of training topics to our clients and we have listed below some of the topics which we would be able to offer Bord Na Gaidhlig.

Topic	Summary
Risk Management	This can cover risk awareness, assessment of risks, responsibilities for monitoring risks, risk appetite and the scoring of risks. This is usually done as a workshop to ensure buy-in from management and committee members to the risk management process.
Role of the Board	This would cover the roles and responsibilities of Board members, including the Chair. This has been particularly useful when new Board members have been appointed and allows members to obtain some knowledge on what the expectation of a Board member is and what they should be looking out for.
Role of Internal Audit	We would provide a short session on what the internal audit function should be delivering to the Organisation and the added value which we would bring.
Finance for Non-Financials	This is useful for committee members who do not have a finance background and covers areas such as the management accounts, budget reporting and the statutory accounts.
Fraud Awareness	We would cover the importance of a having a strong control environment and areas to be aware of in relation to fraud. We would discuss some real-life examples of where we have identified or been asked to investigate allegations of fraud and the results of these investigations.

E – Audit Universe



We have set out below the auditable entities, processes, systems and activities, which support the development of the internal audit plan, and the Internal Audit coverage since 2019. Please see page 16 for colour key of assurance ratings. The assurance levels identified were those at the time of the review where we have followed up on recommendations raised since the completion of the audit.

Area	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Financial Systems	Financial Controls	Financial Controls	Overall Financial Controls	Budgetary & Financial Reporting	Purchase Order System Review	Payroll and Expenses	Budgetary & Financial Reporting	Fraud, Theft & Bribery
	Grants to Gaelic Organisations	Grants to Gaelic Organisations	Grants to Gaelic Organisations	Grants to Gaelic Organisations	Grants to Gaelic Organisations	Grants to Gaelic Organisations	Development Grant Schemes	Development Grant Schemes
					Review of Finance System	Review of new Funding Model to MFO		
Procurement/ Contract Management	Shared Services & General Procurement					Procurement		
Performance Management & HR	Performance Management			Performance Management	Staff Recruitment & Succession Planning	Absence Management	Employee Performance Management	Staff Recruitment & Workforce Planning
	External Organisations (MFOs) - Performance Management	External Organisations (MFOs) - Performance Management	External Organisations (MFOs) - Performance Management	External Organisations (MFOs) - Performance Management	External Organisations (MFOs) - Performance Management	External Organisations (MFOs) - Performance Management	Delivery Partners - Performance Management	Performance Management

E – Audit Universe



Area	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Performance Management & HR	Employee Performance Management		Employee Performance Management		Employee Performance Management			
Strategic & Central Functions		Business Continuity & Disaster Recovery						Business Continuity Planning
		Improvement Plan						
			Public Bodies Gaelic Language Plans (GLAIF)					
Governance, Risk & Compliance	Finance Governance		Finance Governance	Governance		Governance and Risk Management	Risk Management	Risk Management
	Risk Management	Risk Management	Risk Management	Risk Management			Strategic Planning	Board Appraisal System
	Corporate Governance	Corporate Governance	Board Effectiveness Review					
			Impact of Government Policy					

E – Audit Universe



Area	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
IT	Information Security and Management		Information Security & Management	Cyber Security	Information Security & Management		Cyber Security	

Meeting:	Audit and Assurance Committee
Date:	19 May 2026
Title:	Status of Audit Recommendations
Action Required:	For Decision
Paper number:	2.4
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.

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. Five in progress and two still to be started.
- 2.3. There are no outstanding external audit recommendations.

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

Oifigeil | Official**Pàipear 2.4****Open Session**

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 06 May 2026.

6.2. The paper is in English as will be reviewed by the internal and external auditors as part of their audit work.

7. Confirmation of Circulation of Document

7.1. This is an open paper.

INTERNAL AUDIT RECOMMENDATIONS

Unique Ref	Date added	Recommendation	Management Action	Owner	Current Position	Date of Update	Progress	Expected Completion Date
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-Jul-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	Complete	31-Mar-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	Complete	01-Mar-26
IAR29	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	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	30-Sep-26
IAR30	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	New staff now embedded and training for Board Members on their work plan	06-Feb-26	In progress	30-Sep-26
IAR31	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	New staff now embedded and the updating of policies and other HR procedures on their work plan	06-Feb-26	In progress	31-May-26

IAR32	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	New staff now embedded and the updating of policies and other HR procedures on their work plan	06-Feb-26	In progress	31-May-26
IAR33	24/03/2026	We recommend that the Procurement Policy is finalised and approved by the Committee and review and approval dates are reflected within the Policy.	This is complete and a per being submitted to Audit and Assurance Committee at May meeting	Head of Finance and Corporate Affairs	Has been updated and presented for approval	04-May-26	In progress	19-May-26
IAR34	24/03/2026	We recommend that the Training Log is updated to reflect the completion status of all training sessions and that training is completed and recorded in a timely manner.	Our newly developed Corporate Co-Ordinator role will take responsibility for this monitoring, reporting and associated follow up.	Corporate Co-ordinator	New staff now embedded and the training log is on their work plans	04-May-26	In progress	30-Sep-26

INTERNAL AUDIT OBSERVATIONS

NONE

EXTERNAL AUDIT RECOMMENDATIONS

NONE

Meeting:	Audit and Assurance Committee
Date:	19 May 2026
Title:	Risk Management Strategy
Action Required:	For Decision
Paper number:	3.1
Spokesperson:	Nicola Pearson, Head of Finance & Corporate Affairs
Appendices:	PT1 Risk Management Strategy

1. Purpose

1.1. The paper presents the Risk Management Strategy for the organisation.

2. Background/Main points

2.1. The Risk Strategy was last agreed by the Audit and Assurance Committee in May 2025.

2.2. It is reviewed on an annual basis and updated where appropriate.

2.3. There are no proposed changes to the Risk Management Strategy.

3. Recommendation

3.1. The Committee is to discuss the information presented and approve the Strategy.

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: N/A

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: Managing risk effectively is important to the organisation's reputation and the strategy ensures that there is an effective system in place.

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 6 May 2026.

6.2. The paper is in English as it will be reviewed by the internal and external auditors as part of their work.

7. Confirmation of Circulation of Document

7.1. This is an open paper.



Risk Management Strategy

May 2026

Oifigeil | Official
Pàipear 3.1 PT1
Open Session

Bòrd na Gàidhlig
Risk Management Strategy

1. Introduction

- 1.1 The management of risk involves the identification and evaluation of uncertainties and opportunities associated with the delivery of agreed objectives. These uncertainties and opportunities can be internal or external to the organisation.
- 1.2 Risk management can operate at many organisational levels. At the top level, strategic risk management focuses on the delivery of long-term corporate objectives, most commonly set out in Corporate and Operational Plans. Tactical and delivery risks will relate to annual operational plans and to specific project and activity respectively.
- 1.3 Risk management processes set out the organisation's planned responses to these uncertainties and untested opportunities in delivering its objectives. Risk management is focused on working to support achievement of goals and objectives. Through the risk management processes, Bòrd na Gàidhlig seek to identify the key uncertainties that may adversely impact on its delivery and identify the steps it plans to take in moderating those uncertainties. Bòrd na Gàidhlig also seek to evaluate opportunities that present themselves, consider their potential benefits and consequences, and determine whether to pursue those options further.
- 1.4 Those responsible for overseeing delivery of objectives need to establish their risk appetite – the extent to which they are willing to accept a degree of uncertainty around strategic, tactical and operational objectives, and the degree of work which needs to be focused more on reducing the levels of uncertainty associated with delivery. Bòrd na Gàidhlig's risk management approach seeks to support the evaluation of risk, the potential to reduce or mitigate these risks, and determine whether remaining or residual levels of risk are acceptable.

2. Strategic Risk Management

- 2.1 Risk Management in Bòrd na Gàidhlig is led from the strategic level. The organisation has statutory responsibility for the submission of a National Gaelic Language Plan to Scottish Ministers every five years. The Board agrees a five-year Corporate Plan for the organisation, and establishes a strategic risk register which identifies the main risks that could impact on the achievement of the long-term priorities and objectives adopted within the National and Corporate Plans that are within the organisation's control. The Board, with the support of the Leadership Team, also establishes a set of mitigation actions which focus on reducing the levels of uncertainty – whether the likelihood of a risk occurring or its impact should it occur – to acceptable levels wherever possible.
- 2.2 The Board is responsible for managing the approach to strategic risk in delivery of its long-term goals and achieves this through integrating its review of the strategic risk position as an embedded element of its regular review of Corporate Plan delivery. The status of strategic risks is assessed quarterly, and against updates presented by internal audit on delivery against strategic plans. Embedding these processes ensures the process of risk management remains relevant and directly linked to the process of monitoring delivery of the organisation's objectives.

Oifigeil | Official**Pàipear 3.1 PT1****Open Session**

- 2.3 The completeness of Bòrd na Gàidhlig's risk register can be assessed at these points, as can the effectiveness of mitigation actions. Newly emerging uncertainties or opportunities and the planned approach to them can be added, while any risks which have been adequately reduced can be removed from the risk register.
- 2.4 Between Board meetings, the responsibility for monitoring strategic risk management and the coverage of the risk register and management action is delegated to the Board's Audit and Assurance Committee. They fulfill this responsibility through monitoring the risk register at their quarterly meetings and receiving updates from the Leadership Team on any exceptional new risks arising between meetings. The Leadership Team also undertakes regular reviews of the risk register.

3. Risk Appetite

- 3.1 Risk appetite underpins our overall corporate strategy, delivery of corporate objectives and stakeholder expectations. The approach to risk management set out above establishes that Bòrd na Gàidhlig has a dynamic rather than formulaic approach to risk appetite. This is particularly evident in that Bòrd na Gàidhlig has a low risk appetite for corporate and financial matters, as befits a public body. There is an increased risk appetite in the development function, enabling innovation and testing of approaches across a wider range of situations and scenarios.

4. Risk Assessment

- 4.1 The arithmetic assessment of likelihood and impact before and after mitigation is an element of the risk management approach. However, the key determinant of risk appetite is the Board's evaluation of the coverage of the strategic risk register and adequacy of management and mitigation responses rather than a formulaic approach to reducing risk values.
- 4.2 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**. Impact and likelihood are scored from 1 to 5 based on the guidance tables below. Risk assessors should choose the most suitable category of impact or likelihood for each risk. The risk registers set out a resultant risk assessment level after the potential impact of management and mitigation action.
- 4.3.4 The impact of a risk will depend on the size and complexity of the risk, as well as the risk appetite for the related activity.

Score	Financial	Operational	Stakeholder	Reputation	People	Budget Reduction	Compliance
1	No impact on ability to deliver a balanced budget	No negative impact on ability to deliver the service	Some stakeholder concerns but little damage to confidence	Some local media coverage but not leading to any influence on Bòrd na Gàidhlig's reputation	Little impact on staff. No adverse motivational or welfare concerns	<3%	No impact on ability to ensure compliance.
2	Ability to deliver a balanced budget will	There will be minimal impact on ability to	Minor damage to stakeholder confidence,	Principally local media coverage with some	Staff motivation affected. Minor	4% to 9%	There will be minimal impact on ability to

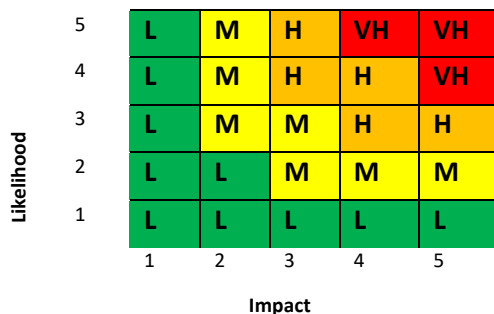
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	be realised with minimal adjustment	deliver functions	with short-term implications	national and social media coverage with minor impact on Bòrd na Gàidhlig's reputation	reduction in output from staff		ensure compliance.
3	Action required to ensure delivery of a balanced budget. Potential adverse impact on service delivery	There will be reduction in the ability to deliver functions and there may be minor service reduction.	Moderate damage to stakeholder confidence, mainly with short-term but possibly with some longer-term implications	National/ social media coverage with moderate and short-term impact on Bòrd na Gàidhlig's reputation	Staff attendance rates reduced. Health issues arising. Impact on functions to deliver against plans.	10% to 14%	Additional action required in order to address non-compliance and programme of improvement in place.
4	Insufficient finances available, leading to some parts of function delivery being adversely affected	Function disruption for an extended period. Major consequence.	Major damage to stakeholder confidence - long term implications for relationship	National/ social media coverage with significant and medium-term impact on Bòrd na Gàidhlig's reputation	Staff leave the service. Inability for functions to meet objectives. Bòrd na Gàidhlig unable to deliver strategic priorities	15% to 25%	Major issues regarding compliance and extensive programme of improvement in place.
5	Failure to live within means, all function delivery areas will be affected, Government intervention required	Failure to deliver functions	Total destruction of stakeholder confidence, very severe impact on re-building confidence for any future relationship	Major PR disaster, severe long-term damage to the reputation of Bòrd na Gàidhlig.	Unable to deliver against corporate plan or ministerial expectations	>25%	Non-compliance such that Government intervention will be required.

4.4 The likelihood score is an indication of how likely it is that a risk will materialise, and also includes a scale for specific change projects or new areas of work.

Score	Description
1	Very Low – Where an occurrence is improbable or very unlikely
2	Low – Where an occurrence is possible, but the balance of probability is against
3	Medium - Where it is likely or probable that an incident will occur
4	High – Where it is highly likely that an incident will occur
5	Very High – Where it is almost certain that an incident will occur

4.5 Where a risk has been scored, it will achieve a score of Very High, High, Medium or Low.



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- 4.6 When assigning risk ratings, the criteria below are used to assess the action necessary. This forms part of the risk appetite.

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 top six-monthly monitoring

- 4.7 Once a risk has been assessed it is necessary to determine the most appropriate response to managing it. There are five potential ways to manage risks. These are:

Tolerate - Accept the consequences of the risk should it occur. If the risk is tolerated no control measures require to be implemented and therefore the risk only requires to be monitored on quarterly basis.

Treat - Take action to reduce the probability and/or impact of the risk.

Transfer - Remove part of the risk to someone else.

Terminate - Cease the action/activity that is causing the risk to occur if this is appropriate.

Take an opportunity - Share the risk with a partner involved in the area of work.

5. Role and Responsibilities

- 5.1 The Board is responsible for ensuring that effective arrangements are in place to provide assurance on risk management. Board members receive a report from the Audit and Assurance Committee on the strategic risk register at quarterly board meetings and will consider individual risks in depth on a regular basis.
- 5.2 The Audit & Assurance Committee (AAC) provides support to the Board for issues of risk management, control and governance. They review the strategic risk register at quarterly meetings, with information on increases/decreases in risks provided, and consider the incorporation of new risks or removal of low-level risks.
- 5.3 Leadership Team are responsible for continuing to develop the strategic risk register and for implementing actions identified to ameliorate risks. They are identified individually as responsible for specific risks. They are also responsible for the development and monitoring of the operational risk register as well as implementing any identified actions, in the same way as the strategic risk register. They also should advise the Audit & Assurance Committee of any new strategic risk which arises between AAC meetings.

6. Operational Risk Register

- 6.1 The operational risk register identifies the risks to achievement of operational objectives. Risks are assessed using the same assessment system as the strategic risk register and the same principles for addressing risks are used. Again, each risk is allocated to a senior officer who takes responsibility for it. The operational risk register is updated at the regular Leadership Team meetings.

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7. Review

- 7.1 Bòrd na Gàidhlig's risk appetite will be reviewed annually and considered by the Board to check that the risk appetite remains appropriate to deliver the organisation's intended strategic aims and objectives in light of internal and external drivers and constraints.

Nicola Pearson
Ceann an Ionmhais is Cùisean Corporra
04.05.2026

Meeting:	Audit and Assurance Committee
Date:	19 May 2026
Title:	Risk Management
Action Required:	For Decision
Paper number:	3.2
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.

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 Bòrd na Gàidhlig'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 March.
- 2.6.

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

3. Recommendation

3.1. The Committee is requested to:

- discuss the register and make recommendations on addition and removal of risks.
- 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 6 May 2026.
- 6.2. The paper is in English as it will be reviewed by the internal and external auditors as part of their work.

7. Confirmation of Circulation of Document

- 7.1. This is an open paper.

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Pàipear 3.2 PT1
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>Public sector reform</p> <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 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 completed May '26</p> <p>Business case presented to SG and running costs cap increased for 25/26.maintained for 26/27</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>Programme commenced and will be completed in April 26</p> <p>Ongoing</p>	ED

					<p>MTFP updated annually and presented to Board</p> <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	<p>Failure to deliver objectives through partnerships and network organisations</p> <p>[BnG has effectively increased its partnership development and advisory function and this needs to be maintained]</p>	<p>Limited control over direction and impact of third-party delivery</p> <p>BnG strategies for engagement and/or relationships do not respond to stakeholders' needs</p> <p>Quality and reach of communication is insufficient to engage</p> <p>Failure to adapt to changes in primary or secondary legislation</p>	<p>Difficult for Delivery Partners to achieve anticipated outcomes</p> <p>Support for Gaelic is undermined</p> <p>Willingness to collaborate and engage with BnG is reduced</p>	<p>15</p> <p>[5x3]</p>	<p>Sustained effective communication with key delivery bodies</p> <p>Statutory Guidance on Gaelic Language Plans in place</p> <p>Change in GLP processes leading to engagement between BnG and public authorities</p> <p>Framework agreement with SG</p> <p>External Communications Strategy reporting to Board regularly</p>	<p>12</p> <p>[4x3]</p>	<p>Reporting on corporate and operational plans will focus on outcomes with effective performance metrics thereby providing clearer direction internally and externally</p> <p>Gathering of key delivery bodies to review impact of multi-year funding</p>	<p>Ongoing</p> <p>Took place in Nov-25 and agreed Ongoing engagement</p>	<p>IMM</p>
Risk appetite: HIGH		<p><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></p>							

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 GE.</p> <p>Statutory Guidance on Gaelic education is not sufficiently strong</p> <p>Dependant on the wider support of external organisations</p> <p>Lack of a cohesive approach to 0-3 ELC</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>	20 [5x4]	<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 fora to promote Gaelic</p> <p>Contribute to education focused consultations</p> <p>Statutory Guidance on Gaelic Education in place</p>	15 [5x3]	<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>	Ongoing	CR
Risk appetite: MEDIUM		<i>Advisory role to Scottish Government on Gaelic Education means impact not always guaranteed.</i>							

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 implementation of the Scottish Languages Act changed the role and function of BnG.</p> <p>Timescales of the commencements of the Scottish Languages Act</p> <p>BnG strategies for engagement and/or relationships</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>	12 [4x3]	<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>Engaged Comms expert to deliver external comms priorities</p>	9 [3x3]	Continue to develop role of board members as ambassadors for BnG	Ongoing	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		<i>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.</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
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 26/27</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. Cyber Incident Response Plan drawn up	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 Sept '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

MFTP – 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:	19 May 2026
Title:	Best Value Statement
Action Required:	For Decision
Paper number:	4.1
Spokesperson:	Nicola Pearson, Head of Finance & Corporate Affairs
Appendices:	PT1 Best Value Statement 2025/26

1. Purpose

1.1. The purpose of this paper is to seek approval for the Best Value Statement 2025/26.

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 statement reflects the seven areas recommended by Scottish Government and AS guidance and 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.

3. Recommendation

3.1. The Committee is requested to:

- consider the statement and make recommendations for improvement as appropriate;
- approve the statement.

4. Main Strategic Impacts

4.1. Impact on Finance: The statement relates 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: The principle of best value informs our approach to how we delivery our work and therefore impacts on staff in all that they do.

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: Demonstration of best value is important to maintaining the high reputation of Bòrd na Gàidhlig and also to the public sector.
- 4.6. Impacts on Health and Safety: N/A
- 4.7. Legal Impacts: It is a formal duty of the Accountable Officer.
- 4.8. Impacts on Equality: The statement includes consideration of ensuring equality and diversity.
- 4.9. Impacts on the Environment: The statement includes Sustainability as one of the key themes, and 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. Approved by the Leadership Team on 6 May 2026.
- 6.2. The paper is in English as it has been prepared by the Head of Finance and Corporate Affairs and will be reviewed by auditors as part of their work.

7. Confirmation of Circulation of Document

- 7.1. This is an open paper.

Bòrd na Gàidhlig Best Value Statement – 2025-2026

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.

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

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.

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.

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.

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.

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.

Meeting:	Audit and Assurance Committee
Date:	19 May 2026
Title:	Audit and Assurance Committee Annual Report
Action Required:	For Decision
Paper number:	4.2
Spokesperson:	Stewart Macleod, Chair of Audit & Assurance Committee
Appendices:	PT1 AAC Annual Report 2025/26

1. Purpose

- 1.1. In accordance with the Scottish Government Manual for Audit and Assurance Committees, the Audit and Assurance Committee is required to provide an annual report to the Board and the Accountable Officer, in sufficient time to complete the accounts and report with a summary of its findings from its work during the year.
- 1.2. The Audit and Assurance Committee is required to report annually to the full Board on its work over the year, and on the reports provided to the Committee by internal and external auditors.

2. Background/Main points

- 2.1. This Annual Report is presented on behalf of the Audit and Assurance Committee and reports on its work from April 2025 to March 2026.

3. Recommendation

- 3.1. The Committee are requested to note the information presented and approve the report for presentation to the Board.

4. Main Strategic Impacts

- 4.1. Impact on Finance: The report does not have a direct financial impact
- 4.2. Impact on Staff: The report gives an account of work carried out by the officers during the year.
- 4.3. Impact on Training: The report has no impact on training.
- 4.4. Links to Strategic and Corporate Aims: Our work informs and influences Gaelic development and policies which impact on Gaelic.
- 4.5. Impacts on Reputation: The report contributes to increased understanding of the governance systems and activities of Bòrd na Gàidhlig, thereby supporting its reputation.
- 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. The paper does not require the approval of the Sgioba Àrd Stiùiridh.

6.2. The paper is in English as it has been prepared by the Head of Finance and Corporate Affairs.

7. Confirmation of Circulation of Document

7.1. This is an open paper.

Oifigeil | Official
Pàipear 4.2 PT1
Open Session



**Annual Report of the Audit and
Assurance Committee
2025/26**

Oifigeil | Official
Pàipear 4.2 PT1
Open Session
Background

The Audit and Assurance Committee (AAC) is required to report annually to the full Board on its activities over the year, and on the reports presented to the Committee by the organisation's internal and external auditors.

This Annual Report is presented on behalf of the Audit and Assurance Committee to cover the period of its operations from April 2025 to March 2026.

Overview

- The period of this Annual Report covers consideration of final accounts for 2024/25, together with associated reports from the organisation's external auditors.
- The Committee has also continued to have oversight of the work of the organisation's internal auditors and consider reports issued by them.
- The Committee met four times over the period covered by this report.

Work of the Committee

Meetings of the AAC

Annex A lists the membership of the Committee over the period and the regular attendees from the Leadership Team, external auditors (Audit Scotland), and internal auditors (Wbg Services Ltd).

The AAC held meetings on the following dates:

20 May 2025
23 September 2025
25 November 2025
24 February 2026

In accordance with good practice, the Committee met separately with the internal and external auditors at the end of each committee meetings during the year.

The Chair held meetings with officers and the Chair of the Board during the year and presented the minutes of each Committee meeting to the following Board meeting.

The Chair provides information to the Board on reports that have been through AAC and then presented to Board for approval or noting.

Key Activities

In addition to reports from the organisation's Internal and external auditors, considered in further detail below, the Committee also considered a number of other issues throughout the year:

- The Committee reviewed the fraud report.
- The Committee held discussions on a range of matters:
 - Data Protection Report – 3 meetings
 - Best Value Review
 - Cyber Resilience Report.
- The Committee continued to take a strategic oversight of the organisation's risk management strategy and considered the strategic risk register at every meeting in 2025/26. The Committee has considered the appropriateness of coverage of the strategic risk register throughout the year, and adequacy of mitigation action, in periods between full Board considerations of risk management.
- The Committee reviewed and updated its Terms of Reference, and prepared and considered a Committee Work Plan which was reviewed at every meeting.
- The Committee reviewed and approved the Governance Statement as part of its consideration of final accounts, prior to recommending the accounts to the Board and their signature by the Accountable Officer.
- The Committee considered the draft letter of representation from the organisation to Audit Scotland, the external auditor, prior to its signature by the Accountable Officer as an appropriate reflection of the organisation's position for preparation of the accounts for 2024/25 and conduct of the financial and wider control procedures over the course of the year.
- The Committee gave consideration and agreement to forward audit activity plans. The Committee agreed the plan of internal audit activity for 2025/26 as part of the Audit Needs Assessment by the internal auditors, Wbg Services Ltd.
- The Committee considered and agreed the Best Value Statement and subsequent report in line with their responsibilities in relation to governance and effectiveness of the organisation.

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Internal Audit

Over the course of the period of this report, eight management reports were presented to the Committee. A further report on Internal Audit Recommendations Follow-up was also reviewed during the period. The findings and consequent recommendations for action are graded according to the internal auditors' assessment of the significance of the underlying weakness to the effective management of the organisation.

The Internal Audit opinion for the year 2025/26 is that “We are satisfied that sufficient internal audit work has been undertaken to allow us to draw a conclusion as to the adequacy and effectiveness of the Organisation's risk management, control and governance processes.

In our opinion, the Organisation did have adequate and effective risk management, control and governance processes to manage its achievement of the Organisation's objectives at the time of our audit work. In our opinion, the Organisation has proper arrangements to promote and secure value for money.”

Table One below presents the overall conclusion and a summary of the number of internal audit recommendations, classified according to the degree of risk assessed by the internal auditors, for the reports set out in the Internal Audit Plan 2025/26.

Table 1: Summary of 2025/26 Internal Audit Findings

Summary of Internal Audit Findings					
Audit Area	Overall Conclusion	Recommendation Grading			Areas of Good Practice
		High	Medium	Low	
Development Grants Scheme	Strong	-	-	1	3
Delivery Partners Performance Management *	Strong	-	-	-	5
Employee Performance Management	Substantial		1	1	3
Budgetary & Financial Reporting	Strong	-	-	2	8
Cyber Security	Substantial	-	1	1	10
Strategic Planning	Strong	-	-	2	5
Risk Management *	Strong	-	-	-	7
Annual Follow Up *	Strong	-	-	4	
Total		0	2	11	41
2024/25 Total for comparison		1	0	11	36

* Audit findings reported in 2026/27

Internal Control Effectiveness Categories

In many organisations, only high priority recommendations which are typically considered to have strategic importance are brought to the attention of the Committee. In line with transparency and best practice the Committee is made aware of all recommendations made by the internal auditors, through consideration of full management reports following each audit review.

The Committee has agreed management responses to all recommendations made and continues to monitor progress made.

External Audit

The Audit & Assurance Committee considered Audit Scotland's report to those charged with governance on the audit of the 2024/25 accounts at its meeting of 23 September 2025.

The accounts and external auditor's report for 2024/25 were considered and approved by the Committee and recommended to the Board. The accounts were signed by the Chief Executive as Accountable Officer and Audit Scotland on 9 October 2025, submitted to the Auditor General, and laid before the Scottish Parliament on 1 December 2025.

The Annual Audit Plan for 2025/26 was presented by the external auditors to the February 2026 meeting where it was approved by the Committee.

Strategic Risk Management

The organisation's strategic risk register has been reviewed during the year by the Committee and full Board, ensuring it reflects the delivery priorities and strategic environment of the organisation in its delivery of the Corporate Plan. The Board has sight of the strategic risk register and is able to comment on it quarterly, while considering wider corporate performance reports.

Conclusions

The Audit and Assurance Committee considers that it has been successful in progressing the Board's governance and internal control priorities during the period covered by this annual report.

The Committee has engaged through the year with issues identified by the organisation's internal and external auditors, and also by the organisation's officers. The Committee has received reports on issues raised, considered recommendations made, and approved responses and actions. The Committee has shaped and approved the overall audit plan and has guided the direction and approach of the internal auditors and their programme of work. The Committee has also monitored delivery against approved action plans.

The Committee will continue to address key issues of internal control and the development of appropriate processes within the organisation.

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The Committee will continue to have oversight of the organisation's approach to and handling of risk management, and of wider aspects of corporate governance. In particular, members will seek to ensure that lessons are learned from operational experience and that wherever possible reviews of working practices and learning from them lead to improvements in BnG's systems.

I would like to thank my fellow Board members and co-opted member who served on the Committee for their contribution. I would also like to thank the leadership team and the administration team for their support in facilitating and in their preparation of papers for the Committee meetings and in their willingness and determination to implement improvements in the way we work.

I also want to thank our internal and external auditors and other expert advisers who have attended the meetings throughout the period reported to present reports and provide effective advice.

Stewart MacLeod

Chair, Audit and Assurance Committee

May 2026

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 Open Session

Annex A

Membership of the Bòrd na Gàidhlig Audit and Assurance Committee

April 2024 to March 2025

Board of Trustees

Member Name	Committee Membership	Meeting 1	Meeting 2	Meeting 3	Meeting 4	Total Attendance
		20/05/2025	23/09/2025	25/11/2025	24/02/2026	
Stewart Macleod	Chair					100%
Donald K MacPhee	Committee Member					100%
Robert Dunbar	Committee Member					50%
Robert MacKinnon	Committee Member (to 31/01/2026)					100%

Attendees

Bòrd na Gàidhlig

Name	Position
Nicola Pearson	Head of Finance & Corporate Affairs
Ealasaid Dhòmhnallach	Ceannard
Iain MacMillan	Director of Development
Jamie MacLean	Corporate Co-ordinator

External Organisations

Name	Position	Organisation
Esther Scoburgh	External Auditor	Audit Scotland
Daniel Melly	External Auditor	Audit Scotland
Scott McCready	Internal Auditor	Wbg Services Ltd
Liz Taylor	Data Protection Officer	TKM Consulting
Nicola Thomson	Note of Minute	Lasair Ltd

Meeting:	Audit and Assurance Committee
Date:	19 May 2026
Title:	Procurement Policy
Action Required:	For Approval
Paper number:	4.3
Spokesperson:	Nicola Pearson, Head of Finance & Corporate Affairs
Appendices:	PT1 Procurement Policy

1. Purpose

1.1. The purpose of this paper is to seek Committee approval for the Procurement Policy.

2. Background/Main points

- 2.1. Bòrd na Gàidhlig has a range of policies which are regularly reviewed and updated to ensure compliance with legal obligations and Scottish Government practice.
- 2.2. Updated HR policies are presented to the Policy and Resources Committee and updates to policies pertaining to business practice e.g. Fraud, Whistleblowing etc are presented to the Audit and Assurance Committee.
- 2.3. The Procurement Policy has been in place for a number of years however it was noted by Internal Audit that it did not have the approval and review or document control boxes noted and recommended these be added.
- 2.4. This information has been added to the document and this change is presented for the committee's approval.

3. Recommendation

- 3.1. The Committee is requested to:
- review the updated policy
 - approve the updated policy.

4. Main Strategic Impacts

- 4.1. Impact on Finance: Transparent and fair procurement practices ensure Bòrd na Gàidhlig pursue and demonstrate Value for Money.
- 4.2. Impact on Staff: Policies help define the expectations, rights and responsibilities within the workplace and provide a framework for resolving issues effectively.
- 4.3. Impact on Training: Application of Bòrd na Gàidhlig policies is an integral part of line management and is included in the ongoing management training course.
- 4.4. Links to Corporate Aims: Our work informs and influences Gaelic development and policies which impact on Gaelic.
- 4.5. Impacts on Reputation: Having policies that provide a transparent and fair working practices improves Bòrd na Gàidhlig's reputation as a buyer.



- 4.6. Impacts on Health and Safety: n/a
- 4.7. Legal Impacts: Policy ensures our practices align with legal obligations.
- 4.8. Impacts on Equality: Policy ensures our practices align with equalities obligations
- 4.9. Impacts on the Environment: Policy ensures out practices align with environmental obligations.

5. Links to the National Performance Framework

Human Rights	<input checked="" type="checkbox"/>	Children and Young People	<input checked="" type="checkbox"/>
Culture	<input checked="" type="checkbox"/>	Communities	<input checked="" type="checkbox"/>
Environment	<input checked="" type="checkbox"/>	Poverty	<input checked="" type="checkbox"/>
Health	<input checked="" type="checkbox"/>	International	<input checked="" type="checkbox"/>
Learning	<input checked="" type="checkbox"/>	Economy	<input checked="" type="checkbox"/>
Successful Innovative Businesses	<input checked="" type="checkbox"/>		

6. Governance Route

- 6.1. Approved by the Leadership Team on 6 May 2026.
- 6.2. The paper is in English as it has been prepared by the Head of Finance and Corporate Affairs.

7. Confirmation of Circulation of Document

- 7.1. This is an open paper.



Procurement Policy

Air aontachadh le/Approved by: XXXX
Air aontachadh air/Approved on: XX/XX/XXXX
Lèirmheas a dhìth/Review due on: XX/XX/XXXX

Procurement Policy

1. Purpose

Bòrd na Gàidhlig is committed to making sure that all procurement of goods and services is based on value for money, has due regard for the Gaelic Language, for ethical and professional conduct and standards, and complies with all legal requirements.

The purpose of this policy is to set out Bòrd na Gàidhlig's guidance to employees for procuring goods and services.

2. Scope

This policy gives general guidance on procurement of goods and services. It excludes allocation of funds to external organisations providing Gàidhlig services.

3. Policy Statement

Bòrd na Gàidhlig is committed to making sure that all procurement of goods and services is based on value for money, has due regard for the Gaelic Language, for ethical and professional conduct and standards, and complies with all legal requirements.

4. Key Points

- All procurement of goods and services will be based on value for money, having due regard to propriety and regularity
- Goods and services will be acquired by competition unless there are convincing reasons to the contrary, such as urgent requirements or single suppliers.
- Bòrd na Gàidhlig's procurement processes will aim to place the minimum possible burden on suppliers, consistent with genuine competition, value for money and any legal obligations. Selection requirements must not be set at a level which would unfairly disadvantage small and medium sized enterprises ("SMEs").
- All employees involved in procurement processes must comply appropriately with relevant legal obligations.
- All employees involved in procurement processes must preserve the highest standards of honesty, integrity, impartiality and objectivity.
- Financial authority to make purchasing commitments are set out in Bòrd na Gàidhlig's Scheme of Delegated Authority.
- Employees making purchasing commitments must ensure that goods/services are consistent with Bòrd na Gàidhlig's requirements and that appropriate budgetary provision exists.
- Where organisational structures permit, separation of duties should exist between employees making purchasing decisions and those processing purchases and payments.
- Where appropriate, Bòrd na Gàidhlig will seek opportunities to collaborate with others, or with procurement agencies, in the interests of value for money.
- All invoices must be paid promptly in accordance with prompt payments guidance issued by the Scottish Ministers.

5. Value for Money

All procurement of goods and services will be based on value for money, having due regard to propriety and regularity. "Value for money" is defined as the optimum combination of whole-life cost and quality (or fitness for purpose) to meet the user's requirement. Value for money considerations should involve assessment of risk and an appropriate allocation of risk between the purchaser and the contractor.

6. Competition

1. Goods and services will be acquired by competition unless there are convincing reasons to the contrary, such as urgent requirements or single suppliers. Subject to any relevant legal obligations, the form of competition should be appropriate to the value and complexity of the goods or services to be acquired, and the cost to both Bòrd na Gàidhlig and potential suppliers will need to be taken into account. Bidding costs should be kept to the minimum necessary for effective competition and should remove barriers to participation by small firms/ self-employed without discriminating against others.
2. Unless call-off, framework or central contracts are available (this can be checked here: <https://www.gov.scot/publications/frameworks-and-contracts/>), the following process will apply:
 - Purchases between £1,000 and £5,000 require verbal / web search quotations from at least 3 suppliers
 - Purchases between £5,000 and £25,000 require evidenced quotations from at least 3 suppliers
 - Purchases in excess of £25,000 require formal tendering procedures, in accordance with relevant legislation and guidance
3. In contract award procedures which involve the selection of suppliers to be invited to tender or negotiate, selection should be made on the basis of objective criteria, Bòrd na Gàidhlig will aim to ensure that, consistent with legal obligations, any minimum standards of financial or economic standing and technical capacity, are proportionate to the contract(s) in question and that in selecting participants, undue emphasis is not placed on size.
4. In determining the criteria for the award of contracts, Bòrd na Gàidhlig will adopt a value for money approach, which will not rely on price alone but will involve other factors such as whole-life cost, quality and delivery against price.
 - Cost: the relevant factor is whole-life cost, not lowest short-term price. Whole-life cost takes into account all aspects of cost over time, including maintenance, management, operating and disposal costs, whenever they fall.
 - Quality: higher expenditure on better quality might well provide a better quality solution to the requirement, for example in terms of service standards.
5. In all cases, Bòrd na Gàidhlig will consider carefully whether increased benefits justify higher cost, thereby providing better value for money in meeting the requirement

7. Legal Framework

The legal framework for public procurement includes:

- Procurement Reform (Scotland) Act 2014
- the Public Contracts (Scotland) Regulations 2015
- the Procurement (Scotland) Regulations 2016
- World Trade Organization Government Procurement Agreement (GPA)
- specific domestic legislation, for example, on corrupt gifts or unfair contract terms;
- contract and commercial law in general.

8. Specifying Requirements

As far as possible, requirements will be expressed in terms of output and performance to provide scope for innovative solutions.

9. Collaborative Procurement

1. Bòrd na Gàidhlig will, wherever appropriate, seek opportunities to collaborate with others, including procurement agencies, in respect of common requirements. This will help avoid unnecessary duplication of effort and gain the benefits of aggregation of requirements and economies of scale.
2. Where, in seeking value for money, Bòrd na Gàidhlig chooses to enter into contracts under framework agreements put into place by others, the body responsible for the framework should advise whether the framework agreement has been awarded in accordance with procurement rules on behalf of other potential users.
3. Bòrd na Gàidhlig may employ private sector agents, or a private sector agency, to undertake procurement on their behalf. In such cases, clear allocation of responsibilities will be assigned, and, where appropriate, an indemnity will be obtained from the agent against any costs incurred as a result of its failure to comply with the legal framework on their behalf. Private sector agencies can only comply with the procurement rules on behalf of purchasers if appointed to do so. For example, they cannot purport to have complied with the rules in entering into framework agreements for use by a number of public sector purchasers unless formally appointed to do so by a public body ("contracting authority").

10. Ethics and Professional Standards

1. In all dealings with suppliers and potential suppliers, Bòrd na Gàidhlig will preserve the highest standards of honesty, integrity, impartiality and objectivity. In particular, purchasers must:
 - be fair, efficient, firm and respond promptly and courteously to enquiries;
 - achieve the highest professional standards in the award of contracts;
 - publicise procurement contact points and make available as much information as suppliers need to respond to the bidding process;
 - notify the outcome of bids promptly and, within the bounds of commercial confidentiality, debrief winners and losers on request on the outcome of the bidding process to facilitate better performance on future occasions;

- achieve the highest professional standards in the management of contracts;
2. Suppliers to the public sector are expected to maintain high standards of business and professional conduct e.g. in relation to legislative requirements on the environment, equal opportunities, race relations, health and safety, employment and taxation.

11. Contracts

Contracts should be in writing, ranging from purchase orders to formal standard contracts as appropriate to the value and complexity of the purchase, and will include specification of requirements, standards, outputs, price and any other relevant details such as timescales.

12. Ordering and Payment Procedures

Procurement arrangements will be reviewed periodically to consider whether ordering and payment procedures could be streamlined and value for money improved. In particular, e-procurement and the Government Procurement Card should be considered.

13. Separation of Duties

There should be separation of financial authority and procurement authority (other than for ordering under standard call-off or framework contracts). Budget holders have authority to commission orders by specifying their requirements and providing financial authority for the expenditure. Where organisational structures permit, separation of duties should exist between employees making purchasing decisions and those processing purchases and payments.

14. Prompt Payment

All invoices should be paid on time. Where there is no contractual provision or other understanding to the contrary, suppliers should be paid within 30 days of receipt of the goods or services, or the presentation of a valid invoice or similar demand for payment, whichever is the later.

15. Environmental Policies

All staff involved in procurement must have regard to the Scottish Government's environmental policies, where relevant, especially in framing specifications. Detailed guidance on sustainable development in procurement is available from Sustainable procurement duty in the Procurement Reform (Scotland) Act 2014.

16. Document Control

Dreach <i>Version Number</i>	Adhbhar/Atharrachadh <i>Purpose/Change</i>	Ùghdar <i>Author</i>	Ceann-là <i>Date</i>
V1	Reviewed and updated for approval – translation to follow	NMP	11/03/2026

Meeting:	Audit and Assurance Committee
Date:	19 May 2026
Title:	Terms of Reference and Membership
Action Required:	For Decision
Paper number:	4.4
Spokesperson:	Nicola Pearson, Head of Finance & Corporate Affairs
Appendices:	PT1 Terms of Reference CSD

1. Purpose

- 1.1. The paper presents updates made to the Terms of Reference that require approval from the Audit and Assurance Committee, prior to requesting approval from the Board.

2. Background/Main points

- 2.1. The Audit and Assurance Committee work to the remit contained within the Terms of Reference, and as approved by the Board.
- 2.2. The updates are marked by strikethrough.

3. Recommendation

- 3.1. The Committee are requested to note the information presented and approve the report for presentation to the Board.

4. Main Strategic Impacts

- 4.1. Impact on Finance: N/A
- 4.2. Impact on Staff: N/A
- 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: N/A
- 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. The paper does not require to be approved by Sgioba Àrd Stiùiridh

6.2. The paper is in English as it has been prepared by the Head of Finance and Corporate Affairs.

7. Confirmation of Circulation of Document

7.1. This is an open paper.



**NA BUN-RIAGHAILTEAN
A' CHOMATAIDH SGRÙDAIDH IS DEARBHACHD**

**TERMS OF REFERENCE
AUDIT & ASSURANCE COMMITTEE**

Air aontachadh le/Approved by: CSD

Air aontachadh air/Approved on: 2025-05

Ath-nuadhachadh a dhìth/Review due on: 2026-05

A' Ghàidhlig is Beurla Co-ionnan: **OND**

A' CHOMATAIDH SGRÙDAIDH IS DEARBHACHD NA BUN-RIAGHAILTEAN

Tha am Bòrd Stiùiridh air Comataidh Sgrùdaidh is Dearbhachd a stèidheachadh mar Chomataidh den Bhòrd Stiùiridh gus taic a chumail ris na dleastanasan aige a thaobh chùisean co-cheangailte ri rianachd chunnartan, smachd agus riaghladh agus dearbhadh co-cheangailte ri sin tro phròiseas le sgrùdadh, ath-bhreithneachadh agus ceasnachadh cuideachail.

Ballrachd

- Tha na buill den chomataidh nam Buill Bùird: Stiùbhairt MacLeòid, ~~Iain Dòmhnallach Raibeart Dunbar~~ agus Domhnall Mac a Phi; agus ~~ball co-thagte Rob MacFhionghuin~~.
- Bidh Stiùbhairt MacLeòid na chathraiche air a' chomataidh.
- Bidh Buill air an Comataidh airson teirm de 2 bhliadhna, agus 's urrainnear seo sìneadh mar a tha feum. Bidh am Ball co-thagte air airson teirm de 1 bhliadhna.
- Thèid ath-nuadhachadh Ballrachd aontachadh le Cathraiche a' Bhùird-stiùiridh mar phàirt de phròiseas ath-bhreithneachaidh bliadhnail aig Buill.
- Bheir Ceann an Ionmhais is Chùisean Corporra taic rùnaireachd dhan chomataidh.
- Ma bhios Ball dheth, gun leisgeul reusanta, bho choinneamhan a' chomataidh airson barrachd na 4 mìos no airson 3 coinneamhan co-leantail agus chan eil iad air cead fhaighinn bhon Cathraiche, leigidh an comataidh fios don Bhòrd-stiùiridh.

Ag aithris

- Bidh a' chomataidh ag aithris gu foirmeil ann an sgrìobhadh dhan Bhòrd agus dhan Oifigear Chunntachail às dèidh gach coinneimh. Mar as trice bidh lethbhreac de gheàrr-chunntas na coinneimh mar bhunait na h-aithris.
- Bheir a' chomataidh Aithisg Bhliadhnail dhan Bhòrd agus dhan Oifigear Chunntachail, ann an ùine gu leòr gus crìoch a chur air na cunntasan agus air an aithris air riaghladh, le geàrr-chunntas air na co-dhùnidhean aice bhon obair a rinn i tron bhliadhna.

Dleastanasan

Bheir a' chomataidh comhairle dhan Bhòrd agus dhan Oifigear Chunntachail air:

- na pròiseasan airson rianachd chunnartan, smachd agus riaghladh agus air an aithris air riaghladh;

- na poileasaidhean cunntasachd, na cunntasan, agus aithisg bhliadhnail na buidhne, a' gabhail a-steach a' phròiseas airson lèirmheas a dhèanamh air na cunntasan mus tèid an cur chun an luchd-sgrùdaidh, na mearachdan a thèid a lorg, agus litir-dhearbhaidh an luchd-stiùiridh dhan luchd-sgrùdaidh bhon taobh a-muigh;
- na gnìomhan a tha fa-near dhan luchd in-sgrùdaidh agus dhan luchd-sgrùdaidh bhon taobh a-muigh agus toraidhean na h-obrach aca;
- iomchaidheachd freagairt an luchd-stiùiridh do chùisean a chaidh a chomharrachadh le obair sgrùdaidh, a' gabhail a-steach litir/aithisg riaghlaidh an luchd-sgrùdaidh bhon taobh a-muigh;
- èifeachdachd na h-àrainneachd smachd taobh a-staigh na buidhne;
- barantasan a thaobh riatanasan riaghladh corporra na buidhne;
- molaidhean airson seirbheisean in-sgrùdaidh a chur a-mach gu tairgse
- poileasaidhean an aghaidh foill, poileasaidhean an aghaidh bribearachd, poileasaidh airson draghan fhoillseachadh, agus ullachaidhean airson sgrùdaidhean sònraichte.

Nì a' Chomataidh ath-bhreithneachadh agus nì e ceasnachadh air na rudan a leanas far a bheil sin a dhith:

- cunbhalachd nam poileasaidhean cunntasachd tron bhuidhinn air fad agus atharrachadh sam bith anns na poileasaidhean cunntasachd seo;
- na dòighean a thèid a chleachdadh airson cunntas a thoirt air gnothaichean cudromach no neo-àbhaisteach far am faodadh diofar dhòighean-obrach a bhith ann;
- co-dhiù a tha a' bhuidheann air ìrean cunntasachd iomchaidh a leantainn agus air tuairmsean agus breithneachaidhean iomchaidh a dhèanamh, agus iad a' toirt fa-near do bheachdan an luchd in-sgrùdaidh agus an luchd-sgrùdaidh bhon taobh a-muigh.

Nì a' Chomataidh Sgrùdaidh is Dearbhachd ath-sgrùdadh gach bliadhna air an èifeachdas fhèin agus bheir iad cunntas air toraidhean an ath-sgrùdaidh sin dhan Bhòrd agus dhan Oifigear Chunntachail. Beachdaichidh Cathraiche na Comataidh air ath-sgrùdadh sam bith air Ballrachd le Cathraiche a' Bhùird.

Còraichean

Faodaidh a' chomataidh:



- buill a bharrachd a cho-thaghadh gus sgilean, fios agus eòlas sònraichte a thoirt dhan bhuidhinn;
- comhairle shònraichte fhaighinn air stèidh ad-hoc agus sin air a phàigheadh leis a' bhuidhinn, le ùmhlachd do chead buidseit bhon Bhòrd no bhon Oifigear Chunntachail.

Ruigsinneachd

Bidh cothrom aig an Neach In-sgrùdaidh agus aig riochdaire bhon luchd-sgrùdaidh bhon taobh a-muigh bruidhinn ri Cathraiche na Comataidh gu saor agus gu dìomhair

Coinneamhan

Is iad seo na dòighean-obrach airson choinneamhan:

- coinnichidh a' chomataidh co-dhiù ceithir tursan sa bhliadhna, gu h-àbhaisteach gach trì mìosan. Bidh seo a' tachairt gu àbhaisteach ro choinneamh a' bhùird- stiùiridh, le ùine gu leòr son pàipearan a dhol air adhart do choinneamh a' bhùird-stiùiridh a' leantainn air choinneamh a' chomataidh. Faodaidh Cathraiche na Comataidh coinneamhan a bharrachd a chur air dòigh nuair a bhios seo iomchaidh na b(h)eachd.
- feumaidh dithis bhall den chomataidh aig a' char as lugha a bhith an làthair aig choinneamh airson cuòram.
- mar as trice, bidh an t-Oifigear Cunntachail, Ceann an Ionmhais is Chùisean Corporra, an Neach In-sgrùdaidh, agus riochdaire bhon Luchd-sgrùdaidh bhon Taobh A- muigh an làthair aig choinneamhan comataidh.
- faodaidh a' chomataidh iarraidh air oifigear sam bith eile aig a' bhuidhinn a bhith an làthair gus cuideachadh leis na còmhradh aca air cùis shònraichte sam bith;
- faodaidh a' chomataidh iarraidh air duine sam bith no a h-uile duine a bhios mar as trice a' frithealadh choinneamhan na comataidh, ach nach eil nam buill, a' choinneamh fhàgail gus an gabh cùisean sònraichte a dheasbad ann an dòigh fhosgailte is fhosgarra;
- dh'fhaodte gun iarr am Bòrd no an t-Oifigear Cunntachail air a' chomataidh choinneamhan a bharrachd a chur air dòigh gus beachdachadh air cuspairean sònraichte air a bheil iad ag iarraidh beachdan na comataidh.

Riatanasan fiosrachaidh

Airson gach choinneamh, thèid na leanas a thoirt dhan chomataidh:

- aithisg le geàrr-chunntas air atharrachadh susbainteach sam bith ann an Clàr-chunnartan na

buidhne;

- aithisg adhartais bhon Neach In-sgrùdaidh a’ toirt geàrr- chunntas air:
 - obair a rinneadh (agus coimeas ris an obair a bha air a planadh);
- prìomh cheistean ag èirigh às an obair In-sgrùdaidh;
- freagairt an luchd-stiùiridh do mholadh sgrùdaidh sam bith;
 - atharrachaidhean susbainteach air a’ phlana sgrùdaidh;
 - ceist sam bith a thaobh stòrasan a tha a’ toirt buaidh air lìbhrigeadh amasan in-sgrùdaidh;
- aithisg adhartais bhon riochdaire bhon Luchd-sgrùdaidh bhon Taobh A-muigh a tha a’ toirt geàrr- chunntas air obair a rinneadh agus air na co-dhùnaidhean a tha a’ tighinn am bàrr.

Nuair a bhios e iomchaidh, thèid na rudan a leanas a thoirt dhan comataidh cuideachd:

- aithisgean le fios as ùr air obair na buidhne bhon Oifigeir Chunntachail;
- am Plana In-sgrùdaidh bliadhnaile a tha a’ mìneachadh nam Bun-riaghailtean agus na Ro-innleachd
- Beachd agus Aithisg Bhliadhnaile an Neach In-sgrùdaidh;
- aithisgean dearbhachd càileachd air obair In-sgrùdaidh;
- dreachd de chunntasan na buidhne;
- an dreachd den aithris air riaghladh;
- aithisg air atharrachadh sam bith air poileasaidhean cunntasachd;
- An litir/aithisg stiùiridh aig an Luchd-sgrùdaidh bhon Taobh A-muigh;
- aithisg air moladh sam bith gus seirbheisean sgrùdaidh a chur a-mach gu tairgse;
- aithisg air co-obrachadh eadar an Neach In-sgrùdaidh is an Luchd-sgrùdaidh bhon Taobh A-muigh;
- aithisg air na pròiseasan an aghaidh foill agus brìbearachd agus air mar a thathar a’ coileanadh nam pròiseasan sin;
- Sgrùdadh agus Aithris Luach as Fheàrr
- aithisgean bho thùsan eile taobh a-staigh nan “trì loidhnichean dearbhachd” anns an Fhrèam Dearbhachd aig Bòrd na Gàidhlig



AUDIT AND ASSURANCE COMMITTEE

TERMS OF REFERENCE

The Board has established an Audit and Assurance Committee as a Committee of the Board to support it in their responsibilities for issues of risk management, control and governance and associated assurance through a process of scrutiny, review and constructive challenge.

Membership

- The members of the committee are Board Members: Stewart MacLeod, John MacDonald, Rob Dunbar and Donald MacPhee; and co-opted Member Rob MacKinnon.
- The committee will be Chaired by Stewart MacLeod
- Members of the committee will be appointed for a term of 2-years, which can be renewed on a rolling basis. Any co-opted Member will be appointed for a term of 1 year.
- Renewal will be agreed with the Chair of the Board as part of the members annual review process.
- The committee will be provided with a secretariat function by the Head of Finance and Corporate Affairs.
- If a member is absent, without reasonable justification, from meetings of the committee for a period of longer than 4 months or for 3 consecutive meetings and has not been given leave by the chair to do so, the committee will advise the Board.

Reporting

- The committee will formally report in writing to the Board and Accountable Officer after each meeting. A copy of minutes of the meeting will usually form the basis of the report.
- The committee will provide the Board and Accountable Officer with an Annual Report, timed to support finalisation of the accounts and the governance statement, summarising its conclusions from the work it has done during the year.

Responsibilities

The committee will advise the Board and Accountable Officer on:

- the strategic processes for risk management, control and governance and the governance statement;
- the accounting policies, the accounts, and the annual report of the organisation, including the process for review of the accounts prior to submission for audit, levels of error identified, and management's letter of representation to the external auditors;
- the planned activity and results of both internal and external audit;

- the adequacy of management response to issues identified by audit activity, including external audit's management letter/report;
- the effectiveness of the internal control environment;
- assurances relating to the corporate governance requirements for the organisation;
- proposals for tendering for internal audit services
- anti-fraud policies, anti-bribery policies, whistleblowing policy, and arrangements for special investigations.

The Committee shall review and challenge where necessary:

- the consistency of, and any changes to, accounting policies across the organisation;
- the methods used to account for significant or unusual transactions where different approaches are possible;
- whether the organisation has followed appropriate accounting standards and made appropriate estimates and judgements, taking into account the views of the internal and external auditors.

The Audit and Assurance Committee will also annually review its own effectiveness and report the results of that review to the Board and Accountable Officer. The Chair of the Committee will consider any review of Membership with the Chair of the Board.

Rights

The committee may:

- co-opt additional members to provide specialist skills, knowledge and experience; procure specialist ad-hoc advice at the expense of the organisation, subject to budgetary approval by the Board or Accountable Officer

Access

The Internal Auditor and the representative of External Audit will have free and confidential access to the Chair of the Committee.



Meetings

The procedures for meetings are:

- the committee will meet at least four times a year, broadly every three months. This will normally precede board meetings with sufficient time intervals for papers from the committee to be presented to the following board meeting. The Chair of the Committee may convene additional meetings, as he/she deems necessary;
- a minimum of two members of the committee will be present for the meeting to be deemed quorate;
- committee meetings will normally be attended by the Accountable Officer, the Head of Finance and Corporate Affairs, the Internal Auditor, and a representative of External Audit
- the committee may ask any other officials of the organisation to attend to assist it with its discussions on any particular matter;
- the committee may ask any or all of those who normally attend but who are not members to withdraw to facilitate open and frank discussion of particular matters;
- the Board or Accountable Officer may ask the committee to convene further meetings to discuss particular issues on which they want the committee's advice.

Information requirements

For each meeting the committee will be provided with:

- a report summarising any significant changes to the organisation's Risk Register;
- a progress report from the Internal Auditor summarising:
 - work performed (and a comparison with work planned);
 - key issues emerging from Internal Audit work; management response to audit recommendations;
 - significant changes to the audit plan;
 - any resourcing issues affecting the delivery of Internal Audit objectives;
- a progress report from the External Audit representative summarising work done and emerging findings.

As and when appropriate, the committee will also be provided with:

- business update reports from the Accountable Officer;
- the annual Internal Audit Plan detailing Terms of Reference and Strategy



- the Internal Auditor's Annual Opinion and Report;
- quality assurance reports on the Internal Audit function;
- the draft accounts of the organisation;
- the draft governance statement;
- a report on any changes to accounting policies;
- External Audit's management letter/report;
- a report on any proposals to tender for audit functions;
- a report on co-operation between Internal and External Audit;
- a report on the anti-fraud and anti-bribery arrangements and performance;
- a Best Value Statement and review;

reports from other sources within the "three lines of assurance" in Bòrd na Gàidhlig's Assurance Framework

Meeting:	Audit and Assurance Committee
Date:	19 May 2026
Title:	Committee Work Plan 2026/27
Action Required:	For Decision
Paper number:	4.5
Spokesperson:	Nicola Pearson
Appendices:	PT1 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.

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 2026/27 workplan was approved in February 2026.
- 2.3. The plan covers the committee's annual cycle. The plan is reviewed at each meeting to ensure it is complete or where there are deviations, these are monitored.
- 2.4. Changes made are marked in red type or strikethrough.

3. Recommendation

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

4. Main Strategic Impacts

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

4.9. Impacts on the Environment: N/A

5. Links to the National Performance Framework

Human Rights	<input type="checkbox"/>	Children and Young People	<input type="checkbox"/>
Culture	<input type="checkbox"/>	Communities	<input type="checkbox"/>
Environment	<input type="checkbox"/>	Poverty	<input type="checkbox"/>
Health	<input type="checkbox"/>	International	<input type="checkbox"/>
Learning	<input type="checkbox"/>	Economy	<input type="checkbox"/>
Successful Innovative Businesses	<input checked="" type="checkbox"/>		

6. Governance Route

6.1. This paper does not require approval from the Sgioba Àrd Stiùiridh

6.2. The paper is in English as it is presented by the Head of Finance and Corporate Affairs.

7. Confirmation of Circulation of Document

7.1. This is an open paper.

Oifigeil | Official
Pàipear 4.5 PT1 Work Plan 2026/27
Open Session

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-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 Com-pàrteach Lìbhriigidh - Stiùireadh Coileanaidh	Delivery Partners - Performance Management	√			
Rianachd Mhi-chinntean	Risk Management	√			
Aithisg Bhliadhnail In-sgrùdadh	Internal Audit Annual Report	√			
Leanmhainn	Follow Up Review	√			
Foil, Mèirle agus Bribeachd	Fraud, Theft & Bribery			√	
Sìostam Measadh a' Bhùird	Board Appraisal System			√	
Tabhartasan Sgeama Leasachaidh	Development Scheme Grants				√
Fastadh Luchd-obrach agus Planadh Feachd-obrach	Staff Recruitment and Workforce Planning				√
Rianachd Leantainneachd Gnothachais (Cèitean 27)	Business Continuity Management (May 27)				
Buidhnean Taobh a-muigh - Stiùireadh Coileanaidh (Cèitean 27)	External Organisations Performance Management (May 27)				
Rianachd Mhi-chinntean (Cèitean 27)	Risk Management (May 27)				
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	√			
Aithisg Bhliadhnail air Sòlarachadh	Annual Report on Procurement		√		
Puingean eile					
Sgrùdadh Bliadhnail air Èifeachdas na Comataidh Sgrùdaidh is trèanadh	Review of Audit Committee Effectiveness and Training (external 3 yearly)	√			√