Meeting: Audit and Assurance Committee

Date/Time: 19 May 2026 at 09:30

Location: Microsoft Teams

Minute - Open Session

1. <u>**Opening Items**</u>

1.1. Welcome and Apologies

Committee Members Present:

Stewart Macleod [SML]	Chair
Donald K MacPhee [DKM]	
John Neil Dòmhnallach [JND]	

In Attendance:

Nicola Pearson [NP]	Head of Finance & Corporate Affairs
Ealasaid Dhòmhnallach [ED]	Ceannard
Peter Clark [PC]	Wbg
Esther Scoburgh [ES]	Audit Scotland

Note of Minute:

Jamie MacLean [JML]	Corporate Co-ordinator

DKM deputised for the Chair for the duration of the opening items of meeting. DKM welcomed Committee Members and all those in attendance to the meeting.

There were no apologies.

1.2. Declarations of Interests

There were no declarations of interests to be noted.

1.3. Any Other Competent Business (AOCB)

No other competent business was noted.

2. <u>**Internal Audit Reports**</u>

2.1. Internal Audit Reports (For Approval)

SML joined the meeting and took the chair.

PC introduced the internal audit reports and provided an overview of the reports, highlighting areas of good practice and recommendations.

PT1 Delivery Partners – Performance Management

PC highlighted three areas of good practice and noted no recommendations. PC noted that the audit of this area of review confirmed robust processes and procedures were in place and being adhered to by staff members. PC highlighted that this area of review had been assigned 'strong', which is the highest level of assurance.

JND asked if the impacts of grants were being reviewed in the audit. It was confirmed that the internal audit does not assess the impact of the grants on the delivery partners and is assessing Bòrd na Gàidhlig's processes and procedures.

Members approved the report.

PT2 Risk Management

PC highlighted that Risk Management had been rated as 'strong' and that seven areas of good practice had been noted.

Members discussed the risk management internal audit report and the role of the Committee and the Board in the process and members sought advice from the internal auditors on the processes. It was noted that the greatest risk in the work of the Committee and Board would be information duplication.

Members approved the report.

PT3 Follow Up Review

PC highlighted the fully implemented and partially implemented audit recommendations.

A question was raised for clarity on the HR services and recording of information. It was clarified that Bòrd na Gàidhlig works with a HR consultant to ensure legal and statutory compliance on HR matters. Recruitment is done within the organisation with advice from the HR consultant. The Corporate Co-ordinator is now in role and

is the single point of contact for HR matters within the organisation, with responsibility for monitoring, reporting and follow up on HR matters.
A question was raised on the implementation date being marked as May 2026. NP highlighted that evidence of the implementation of this recommendation would be dependent upon a round of recruitment.

Members approved the report.

Conclusion:
Members approved the three internal audit reports.

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

PC introduced the Annual Internal Audit Report 2025/26. It was noted that Bòrd na Gàidhlig had been rated 'strong' and had received fewer recommendations than comparable organisations.

A question was raised about the management response KPI on page 12 of the report (p. 73), which had referred to management responses being received out with the 15 day requirement. It was noted that the Senior Leadership Team do always respond but due to pressures of work this is not always possible.

Members approved the report.

Conclusion:
Members approved the internal audit report.

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

PC introduced the audit plan for 2026/27 and the areas of review that would be assessed.
It was highlighted that on page 3 of the audit plan (p. 80) states it would be presented to the Committee for approval on 24 February 2026. This was noted to be a typing error and should read 19 May 2026.

A point was raised that areas of review to be assessed are discussed by the Chair, NP and representatives of Wbg considering factors such as best use of resources, time, and areas of highest risk.

Conclusion:

Members approved the Internal Audit Plan for 2026/27.

Typo to be amended on page 3 of audit plan. [**Action Wbg**]

2.4. Status of Audit Recommendations (For Approval)

NP introduced the paper on the status of audit recommendations.

There was a discussion on the two recommendations marked as “not started” and Members asked for further clarification.

IAR 25 - It was clarified that new budget holders training needs will be assessed in June/July 2026 to determine whether further training will be required and to what degree.

IAR 29 - The process around the development of the next Corporate Plan was discussed and now has reached the mid-point of the current Corporate Plan. Senior Leadership Team will meet to pull together a procedure document that will capture the steps involved in authoring the next Plan.

Conclusion:

Members approved the report on the status of audit recommendations.

3. Risk Management

3.1. Risk Management Strategy (For Approval)

NP introduced and spoke to the risk management strategy.

A question was asked on the development of the strategy. It was highlighted that this strategy was specific to the organisation, with matters on a national and organisation level considered in regular review.

Conclusion:

Members approved the risk management strategy.

3.2. Strategic Risk Management (For Approval)

NP introduced and spoke to the strategic risk register.

Members noted areas of concern and whether these were covered by the existing risk register, including communication with new MSPs and the recruitment of new board members. It was noted that liaison with new MSPs about the work of Bòrd na Gàidhlig and that the appointment of the Minister with responsibility for Gaelic should become clear imminently. Regarding recruitment of new board members, productive discussions have been held with the Scottish Government on public appointments. There is currently no update, but an update will come to the board in June 2026.

The area of artificial intelligence is being assessed from a strategic risk perspective, and a paper will be presented to the Board meeting in June 2026 (Board meeting action point already noted).

Conclusion:

Members approved the strategic risk register.
An update on recruitment of additional board members will come to the board meeting in June 2026. [**Action ED**]
An update to the board on AI was already noted as a point for action at the March 2026 meeting of the board.

4. Governance

4.1. Best Value Statement (For Approval)

NP introduced and summarised the best value statement, highlighting that the metrics and measures have remained unchanged from the previous best value statement.

A question was raised about the target of achieving 80% of KPIs under 'Use of resources' (p. 125) instead of 100%. It was highlighted that the KPIs cover the full period of Bòrd na Gàidhlig Corporate Plan 2023-28.

Under 'equality' a question was raised about the means of achieving the target. It was highlighted that submitted responses to national and regional public consultations allow Bòrd na Gàidhlig to reach groups that are not ordinarily in contact with the organisation.

<u>Conclusion:</u>

Members approved the best value statement.

4.2. Audit and Assurance Committee Annual Report (For Approval)

The Chair spoke to the Audit and Assurance Committee Annual Report and summarised its content.

Members thanked the Chair and Bòrd na Gàidhlig officers for all their work behind the scenes.

<u>Conclusion:</u>

Members approved the committee's annual report.

4.3. Procurement Policy (For Approval)

NP introduced the procurement policy and commended it to Members for their approval.

There was a discussion on the policy and its content. Members asked when the policy had last been approved by the Committee. It was noted that the policy had been approved last in 2021 and internal audit highlighted that it needed updating and the inclusion of version control, showing detail of the last review and the planned date of next review. It was also noted that the policy is closely tied to the scheme of delegation which is the framework on proper handling and reporting of public funds from the Scottish Government.

A question was raised about the thresholds in section two of ‘Competition’ (p. 140) and whether these thresholds were felt to need review. It was highlighted that Bòrd na Gàidhlig operates within these thresholds and it was noted that any purchases over £10,000 go out to a tender process for transparency purposes, even though the threshold only requires purchases over £25,000 to go out to tender.

NP highlighted that following approval of the policy by the Committee that the policy would be translated into Gaelic, and the Gaelic version would precede the English version.

<u>Conclusion:</u>

Members approved the procurement policy.

The policy will be translated into Gaelic.

4.4. Review of the Terms of Reference (For Approval)

NP introduced the committee’s terms of reference and summarised the highlighted changes within it. NP highlighted that the only change was to the membership of the Committee.

<u>Conclusion:</u>

Members approved the Committee’s terms of reference.

4.5. Audit and Assurance Committee Work Plan (For Approval)

NP spoke to the work plan for the Committee and highlighted the changes to the plan.

Conclusion:

Members approved the Committee's work plan.

5. **AOCB**

There was no other competent business to be discussed.

The Chair closed the meeting at 10:54am.

Date of the next meeting: 22/09/2026

End of Open Session