Coinneamh:	Comataidh Sgrùdaidh is Dearbhachd
Ceann-là/Àm:	22 Sultain 2026 aig 09.30
Càite:	Microsoft Teams

Clàr-gnothaich – Seisean Fosgailte

1. <u>**Cùisean Tòiseachaidh**</u> 09.30-09.35

    1.1. Fàilte is Leisgeulan

    1.2. A' Nochdadh Com-pàirtean

    1.3. Gnothaich Iomchaidh Sam Bith Eile (GISBE)

2. <u>**Molaidhean Sgrùdaidh**</u> 09.35-09.40

    2.1. Inbhe Molaidhean Sgrùdaidh (Ri Aontachadh) *duilleag 5*

    Nicola Pearson, Ceann an Ionmhais is Chùisean Corporra

3. <u>**Rianachd Mhì-chinntean**</u> 09.40-09.50

    3.1. Rianachd Mhì-chinntean Ro-innleachdail (Ri Aontachadh) *duilleag 8*

    PT1 Clàr Mhì-chinntean Ro-innleachdail

    Nicola Pearson, Ceann an Ionmhais is Chùisean Corporra

4. <u>**Riaghladh**</u> 09.50-10.10

    4.1. Bun-riaghailtean na Comataidh *duilleag 19*

    PT1 Bun-riaghailtean na Comataidh Sgrùdaidh is Dearbhachd

    Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra

    4.2. Aithisg Bhliadhnail air Solarachadh

    PT1 Aithisg air Solarachadh *duilleag 30*

    Nicola Pearson, Ceann an Ionmhais is Chùisean Corporra

    4.3. Plana Obrach na Comataidh Sgrùdaidh is Dearbhachd (Ri Aontachadh) *duilleag 34*

    PT1 Plana Obrach 2026/27

    Nicola Pearson, Ceann an Ionmhais is Chùisean Corporra

5. <u>**GISBE**</u> 10.10-10.15

    Ceann-là na h-ath choinneimh: 24/11/2026

Deireadh an t-Seisein

Meeting:	Audit and Assurance Committee
Date/Time:	22 September 2026 at 09.30
Location:	Microsoft Teams

Agenda – Open Session

1. <u>Opening Items</u>	09.30-09.35
1.1. Welcome and Apologies	
1.2. Declarations of Interest	
1.3. Any Other Competent Business (AOCB)	
2. <u>Audit Recommendations</u>	09.35-09.40
2.1. Status of Audit Recommendations (For Decision)	*duilleag 5*
Nicola Pearson, Head of Finance and Corporate Affairs	
3. <u>Risk Management</u>	09.40-09.50
3.1. Strategic Risk Management (For Decision)	*duilleag 8*
PT1 Strategic Risk Register	
Nicola Pearson, Head of Finance and Corporate Affairs	
4. <u>Governance</u>	09.50-10.10
4.1. Committee Terms of Reference	*duilleag 19*
PT1 Audit and Assurance Committee Terms of Reference	
Nicola Pearson, Head of Finance and Corporate Affairs	
4.2. Annual Report on Procurement	*duilleag 30*
PT1 Annual Procurement Report	
Nicola Pearson, Head of Finance and Corporate Affairs	
4.3. Audit and Assurance Committee Work Plan (For Decision)	*duilleag 34*
PT1 Work Plan for 2025/26	
Nicola Pearson, Head of Finance and Corporate Affairs	
5. <u>AOCB</u>	10.10-10.15
Date of the next meeting: 26/11/2026	

End of Session

Official
Paper 2.1

Meeting:	Audit and Assurance Committee
Date:	22 September 2026
Title:	Status of Audit Recommendations
Action Required:	For Decision
Paper number:	2.1
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 four outstanding internal audit recommendations. Two have to be started, two are in progress with five actions being completed since the last meeting.
   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

Human Rights	☐	Children and Young People	☐
Culture	☐	Communities	☐
Environment	☐	Poverty	☐
Health	☐	International	☐
Learning	☐	Economy	☐
Successful Innovative Businesses	☒		

6. Governance Route

6.1. Approved by the Leadership Team on 27 August 2026.

7. Confirmation of Circulation of Document

7.1. This is an open paper.

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

INTERNAL AUDIT RECOMMENDATIONS

Unique Ref	Date added	Recommendation	Management Action	Owner	Current Position	Date of Update	Progress	Expected Completion Date
IAR 25	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	Monitoring for 2026/27 has commenced and needs will be assessed shortly	18-Aug-26	Not started	30-Sep-26
IAR 29	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	Discussions with Scottish Government have commenced on the role of BnG in the process of production of the Gaelic Language Strategy. It is anticipated a plan can be drawn up Q4 of 2026/27	27-Aug-26	In progress	31-Mar-27
IAR 30	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	31-Mar-27
IAR 31	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 ro 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	Complete	31-May-26
IAR 32	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-Oct-26
IAR 33	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 paper being submitted to Audit and Assurance Committee at May meeting	Head of Finance and Coroprate Affairs	Has been updated and presented for approval	04-May-26	Complete	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	Complete	30-Sep-26
IAR35	19/05/2026	We recommend that the Organisation ensures Disclosure Scotland checks are fully retained and evidenced for all new starters.	We will ensure appropriate proof of receipt of Disclosure scotland is retained in our files	Head of Finance and Coroprate Affairs	This has been approporiately captured for the latest recruitment	18-Aug-26	Complete	18-Aug-26
IAR36	19/05/2026	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.	Our newly developed Corporate Co-ordinator role will take responsibility for this monitoring, reporting and associated follow up.	Corporate Co-ordinator	This is now part of our SAS meeting agenda and updated regularly.	18-Aug-26	Complete	18-Aug-26

EXTERNAL AUDIT RECOMMENDATIONS

NONE

Official
Paper 3.1

Meeting:	Audit and Assurance Committee
Date:	22 September 2026
Title:	Risk Management
Action Required:	For Decision
Paper number:	3.1
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 May.

2.6. Risks arising from the implementation of the Scottish Languages Act 2025 are contained within the current register but once the Act is fully commenced we will review and update as appropriate.

2.7.

Risk ↑	Risk ↓	Other
No ratings have increased since last review	No ratings have reduced since last review	No narratives or timelines have been changed

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	☐	Children and Young People	☐
Culture	☐	Communities	☐
Environment	☐	Poverty	☐
Health	☐	International	☐
Learning	☐	Economy	☐
Successful Innovative Businesses	☒		

6. Governance Route

6.1. Approved by the Leadership Team on 27 August 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.

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	Public sector reform SG temporary freeze on recruitment Medium and longer-term finances are not increased therefore Gaelic development is constrained BnG baseline has not increased in line with inflation, thereby is a real term decrease in funding.	BnG's contribution to Gaelic development ceases to meet with demand We have insufficient staff capacity and/or capability to deliver our Corporate Plan Impact on wellbeing of staff and board Reputation is negatively impacted	25 (5X5)	Implementation of multi-year funding agreements for main delivery partners which encourage collaboration Corporate Plan developed in line with new NGLP and approved by SG Programme for development of middle managers skills and knowledge completed May '26 Business case presented to SG and running costs cap maintained for 26/27 MTFP updated annually and presented to Board	20 (4x5)	Build in agility to take advantage of funding opportunities as they arise Continue to make the case for increased funding for BnG	Ongoing Ongoing	ED

					Effective recruitment, induction, training and development and performance management systems in place Budget management in place to comply with SG GiA requirements for running costs Review of staff resource to mitigate impact of vacant posts.				
Risk Appetite: HIGH		*We acknowledge there is a challenging environment in public finance and continue to work closely with our sponsorship team in relation to resource.*							

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

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	BnG advisory input is not of sufficient quality and impact Political decisions negatively impact perception of and support for GE. Statutory Guidance on Gaelic education is not sufficiently strong Dependant on the wider support of external organisations Lack of a cohesive approach to 0-3 ELC	Gaelic education is not normalised within Scotland, leading to reduced uptake, attainment and impact Gaelic is not normalised across Scottish society, increasing language loss and disaffection	20 [5x4]	Statutory Guidance on Gaelic Language Plans in place Engagement with SG Gaelic and Scots Division in collaborative work Participation in regional and other fora to promote Gaelic Contribute to education focused consultations Statutory Guidance on Gaelic Education in place	15 [5x3]	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. Increased engagement with political parties on the importance of Gaelic education for normalising and growing Gaelic	Ongoing	CR
Risk appetite: MEDIUM		*Advisory role to Scottish Government on Gaelic Education means impact not always guaranteed.*							

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	The implementation of the Scottish Languages Act changed the role and function of BnG. Timescales of the commencements of the Scottish Languages Act BnG strategies for engagement and/or relationships Negative media - external and internal to Gaelic communities Insufficient communication on what BnG does to make a difference	Bòrd na Gàidhlig unable to move forward with change and development programmes Reduced support for Gaelic development Gaelic speakers and learners lose confidence in BnG and therefore negative effect on the community leaving them disenfranchised	12 [4x3]	Close engagement with the Gaelic and Scots team at the Scottish Government Continued work with organisations who receive funding to clearly acknowledge BnG support Use NGLP and BnG Corporate Plan to reinforce the key messages of what we do Conaltradh work stream put in place. Engaged Comms expert to deliver external comms priorities	9 [3x3]	Continue to develop role of board members as ambassadors for BnG	Ongoing	NP
Risk appetite: MEDIUM		*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.*							

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	Communication strategy with our key stakeholders and delivery partners is ineffective Insufficient capacity and/or capability among our key stakeholders and delivery partners Delivery partners not necessarily delivering in line with BnG's objectives.	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]	Grant systems in place which provide monitoring New multi-year agreements developed Gaelic language plans system in place Increased social media and comms Presentation of progress reports to CPG Compliance with GLP Statutory Guidance monitored Participate in SG Gaelic Comms call	12 [4x3]	Monitoring of NGLP and Corporate Plan Encourage stakeholders and key delivery partners to publicise their good news stories broadly	Ongoing Ongoing	IMM
Risk appetite: MEDIUM		*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.*							

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	Insufficient capacity and/or capability New responsibilities are allocated without commensurate resources Widening field of operations due to external or internal pressure.	Organisation does not meet stakeholders' expectations leading to disillusion and criticism; ultimately impacting on Gaelic development	16 [4x4]	Continuous improvement planning system in place Increasing use of technology to assist in more administrative tasks Programme of internal audit in place. Work plan and training requirements identified for 26/27	12 [3x4]	Review and update organisational Succession Plan Review work plan and training requirements Chair liaising with SG on public appointments	Ongoing Ongoing Ongoing	ED
Risk appetite: MEDIUM		*Skills development is a priority, as is engagement, with matrix in place to monitor progress.*							

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. Testing of Cyber Incident Response Plan	Ongoing Ongoing Ongoing Sept '26	NP
Risk appetite: MEDIUM		*Bòrd na Gàidhlig recognise this risk and puts mitigations in place, however the threat is ever evolving, and some risk must be accepted.*							

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

SG – Scottish Government

GiA – Grant in Aid

NGLP – National Gaelic Language Plan

GLP – Gaelic Language Plan

MTFP – Medium Term Financial Plan

CPG – Comataidh Poileasaidh is Ghoireasan

IT – Information Technology

Comms - Communications

ELC – Early Learning & Childcare

Official
Paper 4.1

Meeting:	Audit and Assurance Committee
Date:	22 September 2026
Title:	Terms of Reference and Membership
Action Required:	For Decision
Paper number:	4.1
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 and red type and reflect the change in membership, Chairperson and the addition of the annual Report on Procurement.

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	☐	Children and Young People	☐
Culture	☐	Communities	☐
Environment	☐	Poverty	☐
Health	☐	International	☐
Learning	☐	Economy	☐
Successful Innovative Businesses	☒		

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: 2026-05

Ath-nuadhachadh a dhìth/Review due on: 2026-09

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, Domhnall Mac a Phì; agus ~~ball co-thagte~~ Rob MacFhionghuin.
- Bidh ~~Stiùbhairt MacLeoid~~ Iain Dòmhnallach 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-leantaileach 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-dhùnaidhean 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
- aithisg bhliadhnail air solarachadh
- poileasaidhean an aghaidh foill, poileasaidhean an aghaidh brìbearachd, 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 dhìth:

- 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 coinneamh 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 coinneamh 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 coinneamhan comataidh.
- faodaidh a’ chomataidh iarraidh air oifigear sam bith eile aig a’ bhuidhinn a bhith an làthair gus cuideachadh leis na còmhraidhean 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 coinneamhan 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 coinneamhan a bharrachd a chur air dòigh gus beachdachadh air cuspairean sònraichte air a bheil iad ag iarraidh beachdan na comataidh.

Riatanasan fiosrachaidh

Airson gach coinneamh, 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 Oifigear Chunntachail;
- am Plana In-sgrùdaidh bliadhnail a tha a' mìneachadh nam Bun-riaghailtean agus na Ro-innleachd
- Beachd agus Aithisg Bhliadhnail 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, Donald MacPhee and Rob MacKinnon.
- The committee will be Chaired by ~~Stewart MacLeod~~John MacDonald
- 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
- the annual report on procurement activity
- 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

Official
Paper 4.2

Meeting:	Policy and Resources Committee
Date:	22 September 2026
Title:	Annual Procurement Report
Action Required:	For Information
Paper number:	4.2
Spokesperson:	Nicola Pearson, Head of Finance & Corporate Affairs
Appendices:	PT1 Annual Procurement Report

1. **Purpose**
   1.1. The purpose of this paper is to give the Committee an overview of Bòrd na Gàidhlig's approach to procurement and give assurance that the procurement policy is being followed.

2. **Background/Main points**
   2.1. Internal Audit recommended the presentation to the Board or one of its committees, a report which details the organisation's procurement activities.
   2.2. In reviewing Bòrd na Gàidhlig procurement activity over the year to 31 March 2026 we can see that:
   - 3 contracts were awarded after a tender exercise
   - 3 contracts were awarded after a desk top exercise
   - 2 contracts were awarded after a single tender approach

   2.3. A review of cumulative spending throughout the year allowed a compliance check to ensure that spending is profiled and adhering to the correct procurement processes.
   2.4. Please refer to PT1 for further information.

3. **Recommendation**
   3.1. The Committee is requested to:
   - Consider the report and note the information.

4. **Main Strategic Impacts**
   4.1. Impact on Finance: As described above.
   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: It is important that Bòrd na Gàidhlig continues to demonstrate effective management of its finances and is following the Scottish Model of Procurement.
   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	☐	Children and Young People	☐
Culture	☐	Communities	☐
Environment	☐	Poverty	☐
Health	☐	International	☐
Learning	☐	Economy	☐
Successful Innovative Businesses	☒		

6. Governance Route

6.1. Approved by the Leadership Team on 27 August 2026.

7. Confirmation of Circulation of Document

7.1. This is an open paper.

Annual Procurement Report 2025/26

Purpose

Bòrd na Gàidhlig ’s approach to procurement is to ensure that goods and services are acquired by competition unless there are convincing reasons to the contrary, such as urgent requirements or single suppliers. This Annual Procurement Report has been prepared to inform the Audit and Assurance Committee of Bòrd na Gàidhlig ’s procurement activities supporting the expenditure over the period 1 April 2025 – 31 March 2026. Development Grants have been excluded.

Overview of procurement activity

A regulated procurement is any procurement for public supplies or services with value of over £50,000, and public works with a value of over £2 million, where an award notice has been published or where the procurement process otherwise comes to an end. This includes contracts and framework agreements.

Within Bòrd na Gàidhlig pocurements above the “Regulated Procurement” level of £50k are rare and for every procurement within Bòrd na Gàidhlig , unless a call-off, framework or central contract is available, the following process will apply:

- Purchases between £1,000 and £5,000 require verbal quotations from at least 3 suppliers;
- Purchases between £5,000 and £25,000 require formal written quotations from at least 3 suppliers; and
- Purchases in excess of £25,000 require formal tendering procedures, in accordance with relevant legislation and guidance.

Below is a summary of new procurement activity over the last year:

Table 1

Procurement Activity 01/04/25 – 31/03/26		
Good or service being procured	**Procurement process**	**Contract value**
Employee Assistance Programme	Desktop exercise	< £5k
Report on options in secondary school GME	Tender	£5k > < £25k
Project support communications	Tender	> £25k
Redesign of website	Tender	£5k > < £25k
Consultancy Services	Single Supplier	£5k > < £25k
Gaelic Officers training module	Single Supplier	£5k > < £25k
External review of Board effectiveness	Desktop exercise	£5k > < £25k
Community Awards Review and Scoping	Desktop exercise	£5k > < £25k

As part of the annual procurement review, Bòrd na Gàidhlig also look at the annual cumulative spend across all suppliers to establish whether any have annual orders totalling more than £25,000 – the threshold for a tender process unless already subject to a contract or framework – and therefore ensure that we are complying with the Procurement Policy.

The cumulative spend in 2025/26 is based on the provision of similar goods or services provided by a single supplier, adding multiple transactions together.

Table 2 reflects all cumulative spend over £25,000 in the last financial year:

Table 2

Summary of spend by supplier > £25k 01/04/25 – 31/03/26		
Goods or service received	**Cumulative value**	**Procurement process**
Property costs	£39,800	MOTU*
IT support	£47,192	Tender
Software management	£38,961	Tender
Project support communications	£38,532	Tender
HR support	£25,796	Tender

*Memorandum of terms of understanding

As can be seen in Table 2, when the total spend on a supplier across the full year has exceeded £25,000 there is either an appropriate agreement in place or a tender exercise had been undertaken to procure the goods or services received.

Meeting:	Audit and Assurance Committee
Date:	22 September 2026
Title:	Committee Work Plan 2026/27
Action Required:	For Decision
Paper number:	4.3
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	☐	Children and Young People	☐
Culture	☐	Communities	☐
Environment	☐	Poverty	☐
Health	☐	International	☐
Learning	☐	Economy	☐
Successful Innovative Businesses	☒		

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.

Official
Paper 4.3 PT1 Work Plan

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 Mhì-chinntean	Risk Management	√	√	√	√
Inbhe Molaidhean Sgrùdadh	Status of Audit Recommendations	√	√	√	√
Plana-obrach	Workplan	√	√	√	√
Aithisgean In-sgrùdaidh					
Buidhnean Com-pàirteach Lìbhrigidh - Stiùireadh Coileanaidh	*Delivery Partners - Performance Management*	√			
Rianachd Mhì-chinntean	*Risk Management*	√			
Aithisg Bhliadhnail In-sgrùdadh	Internal Audit Annual Report	√			
Leanmhainn	Follow Up Review	√			
Foill, Mèirle agus Brìbearachd	Fraud, Theft & Bribery			√	
Siostam 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 Mhì-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 Resilence Report				√
Ro-innleachd Rianachd Mhì-chinntean	Risk Management Strategy	√			
Aithisg Bhliadhnail air Solarachadh	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)	√			√