Coinneamh:	Comataidh Sgrùdaidh is Dearbhachd
Ceann-là/Àm:	24 Samhain 2026, 09.30
Càite:	Microsoft Teams

Clàr-gnothaich – Seisean Fosgailte

1. Cùisean Tòiseachaidh *09.30-09.35*

1.1. Fàilte is Leisgeulan

1.2. A' Nochdadh Com-pàirtean

1.3. Gnothaich Iomchaidh Sam Bith Eile (GISBE)

2. Molaidhean Sgrùdaidh *09.35-10.00*

2.1. Molaidhean In-Sgrùdaidh (Ri Aontachadh) duilleag 5

PT1 Inbhe Molaidhean In-Sgrùdaidh

Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra

2.2. Aithisgean In-sgrùdaidh (Ri Aontachadh) duilleag 8

PT1 Foill, Mèirle agus Brìbearachd

PT2 Siostam Measadh a' Bhùird

Scott McCready, Wbg

3. Rianachd Mhì-chinntean *10.00-10.10*

3.1. Rianachd Mhì-chinntean Ro-innleachdail (Ri Aontachadh) duilleag 61

PT1 Clàr Mhì-chinntean Ro-innleachdail

Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra

4. Riaghladh *10.10-10.15*

4.1. Plana Obrach an Comataidh Sgrùdaidh is Dearbhachd (Ri Aontachadh) duilleag 72

PT1 Plana Obrach 2026/27

Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra

5. GISBE *10.15-10.20*

Ceann-là na h-ath choinneimh: 23/02/2027

Deireadh an t-Seisein

Meeting:	Audit and Assurance Committee
Date/Time:	24 November 2026, 09.30
Location:	Microsoft Teams

Agenda – Open Session

1.	**Opening Items**	*09.30-09.35*
1.1.	**Welcome and Apologies**	
1.2.	**Declarations of Interest**	
1.3.	**Any Other Competent Business (AOCB)**	
2.	**Audit Recommendations**	*09.35-10.00*
2.1.	**Internal Audit Recommendations (For Decision)** PT1 Status of Audit Recommendations *Nicola Pearson, Head of Finance and Corporate Affairs*	Page 5
2.2.	**Internal Audit Reports (For Decision)** PT1 Fraud Theft and Bribery PT2 Board Appraisal System *Scott McCready, Wbg*	Page 8
3.	**Risk Management**	*10.00-10.10*
3.1.	**Strategic Risk Management (For Decision)** PT1 Strategic Risk Register *Nicola Pearson, Head of Finance and Corporate Affairs*	Page 61
4.	**Governance**	*10.10-10.15*
4.1.	**Audit and Assurance Committee Work Plan (For Decision)** PT1 Work Plan for 2025/26 *Nicola Pearson, Head of Finance and Corporate Affairs*	Page 72
5.	**AOCB** Date of the next meeting: 23/02/2027	*10.15-10.20*

End of Session

Official
Paper 2.1

Meeting:	Audit and Assurance Committee
Date:	24 November 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 three outstanding internal audit recommendations all of which are in progress. This does not include any recommendations approved by the Committee today in paper 2.2.

2.3. There are no outstanding external audit recommendations, the two recommendations being made in the Audit Report having been addressed.

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

Official
Paper 2.1

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 12 November 2026.

7. Confirmation of Circulation of Document

7.1. This is an open paper.

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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	This session has been carried out	11-Nov-26	Complete	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	11-Nov-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 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-Dec-26

EXTERNAL AUDIT RECOMMENDATIONS

Unique	Date added	Recommendation	Management Action	Owner	Current Position	Date of Update	Progress	Expected
EA1	22/09/2026	The Business Continuity Plan should be formally reviewed and approved by the Senior Management Team as soon as possible. A regular review cycle should be established to ensure the plan remains current, effective and apprpriately governed.	The Plan is on an annual schedule and is reviewed and updated where necessary. The Plan has been approved by Sgioba Stiuiridh and will be reviewed again in Q3 of 26/27. Going forward this will be done in line with the timetable as responsibility moved to more appropriate staff.	Corporate Co-ordinator	Review of Business Continuity Plan for 26/27 imminent	11-Nov-26	Complete	31-Dec-26
EA2	22/09/2026	To further support transparency and good governance, improvements should be made to enhance the processes and documentation underpinning exit packages, termnation payments and ex gratia payments to ensure clear compliance with SPFM requirements.	We will ensure that any future agreements are documented in line with SPFM requirements.	Head of Finance & Corporate Affairs	All relevant staff aware of the erquired process	11-Nov-26	Complete	25-Aug-26

INTERNAL AUDIT OBSERVATIONS

NONE

Official
Pàipear 2.2

Meeting:	Audit and Assurance Committee
Date:	24 November 2026
Title:	Internal Audit Reports
Action Required:	For Decision
Paper number:	2.2
Spokesperson:	Scott McCready, Wbg Services LLP
Appendices:	PT1 Fraud, Theft and Bribery
	PT2 Board Appraisal

1. Purpose

1.1. The paper presents the internal audit reports produced by Wbg following the work undertaken in September 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 first set of reports relating to the Internal Audit schedule for 2026-27 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 and observations made and areas of good practice noted by Wbg in this first reporting cycle of 2026/27.

Report	Rating	Recommendations	Grading	Areas of good practice
Fraud Theft and Bribery	Strong	3	Low	8
Benchmark	*4 recommendations - 1 Medium 3 Low*			
***Observation**: A dedicated section on the Organisation's public facing website should be utilised to upload policies relating to Anti Fraud, Corruption and Bribery to demonstrate the Organisation's commitment to transparency, reassures stakeholders that governance is taken seriously, and reinforces a zero-tolerance approach to misconduct.*				
Board Appraisal	Strong	3	Low	3
Benchmark	*1 recommendation*			
***Observation**: Recruitment and Selection of additional Board Members is performed by the Scottish Government. Although the Chair of the Board is included within the selection panel, the Organisation's Board composition is based on appointments made by the Scottish Government.*				

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: Some desk notes will require updating.
4.3. Impact on Training: Once recommendations implemented, 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	☐	Children and Young People	☐
Culture	☐	Communities	☐
Environment	☐	Poverty	☐
Health	☐	International	☐
Learning	☐	Economy	☐
Successful Innovative Businesses	☒		

6. Governance Route

6.1. Management response agreed by Leadership Team on 21 October 2026.
6.2. Approved by Leadership Team on 12 November 2026.

7. Confirmation of Circulation of Document

7.1. This is an open paper.

Bòrd na Gàidhlig

Internal Audit
2026-27

Fraud, Theft and Bribery
September 2026

Overall Conclusion

Strong

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5 AUDIT ARRANGEMENTS 19

6 KEY PERSONNEL 20

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A GRADING STRUCTURE 21

B ASSIGNMENT PLAN 23

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.

This report has been prepared solely for Bòrd na Gàidhlig's individual use and should not be quoted in whole or in part without prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any third party.

We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Every sound system of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.

1 Executive summary

Overview

Purpose of review

The purpose of this review was to assess whether Bòrd na Gàidhlig (the Organisation) had preventative controls in place for Fraud, Theft and Bribery. We undertook sample testing to confirm that the controls had been adhered to and had been reviewed by the Organisation regularly.

This review forms part of our 2026/27 Internal Audit Services.

Scope of review

Our objectives for this review were to assess whether:

- 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 were any potential fraud, theft or bribery is highlighted and this is reported to the relevant Committee.

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

1 Executive summary

Limitation of scope

There was no limitation of scope.

Background

Fraud Policy

The Organisation maintains a Fraud Policy which was last reviewed in December 2025 which is reviewed annually. The Policy outlines the Organisation's approach to tackling fraud, the responsibilities for all staff throughout the Organisation as well third parties acting on behalf of the Organisation. The Organisation also has coverage of Fraud, Theft, and Bribery throughout a suite of other policies such as the Code of Conduct and Declarations and Register of Interests and the Scheme of Delegated Authority.

Reporting Fraud

The Organisation has established and developed Fraud Management and Response Procedures which provides direction in circumstances where the Organisation is dealing with suspected cases of Fraud. It also outlines the procedures used to ensure evidence is gathered and collated to facilitate informed decisions and ensure evidence gathered is sufficient for prosecution if required.

Scottish Public Finance Manual

The Organisation adopt The Scottish Public Finance Manual (SPFM), and this is issued by the Scottish Ministers to provide guidance on the proper handling and reporting of public funds.

Current Controls

During our review, we undertook sample testing of the controls in place for the following areas:

New supplier set ups

We sample tested two new suppliers (40% of new suppliers in this financial year) and confirmed that the controls surrounding this area are sufficient to reduce a fraud from occurring.

1 Executive summary

Changes in supplier bank details

No instances of changes have occurred however we confirmed that the controls surrounding this area are sufficient to reduce a fraud from occurring.

Purchases and invoices

We sample tested ten purchases made by the Organisation to confirm that the controls surrounding this area are sufficient to reduce fraud from occurring. From our sample testing, we found that one purchase order was raised and approved by the same individual. Further to this, we found that for three of the ten purchases sampled, a PO was raised after the invoice was received. Please refer to **Section 3: Detailed Recommendations** for further information.

Credit card transactions

We sample tested 10 purchases made through the credit cards and confirmed that the controls surrounding this area are sufficient to reduce a fraud from occurring.

Staff Expenses

We sample tested five staff expenses and confirmed that in all cases, purchasing and approval processes had been followed correctly and evidence was suitably stored. From this we find the controls surrounding this area are sufficient to reduce a fraud from occurring.

Month End Reconciliations

We sample tested three bank reconciliations to assess whether the bank statement matches the finance and system and if the reconciliations were authorised by two members off staff. The controls surrounding this area are sufficient and reflected the checks above however a lack of audit trail existed and therefore no explicit approval confirming the segregation of duties was evident. Please refer to **Section 3: Detailed Recommendations** for further information. The Organisation do not have any dormant bank accounts.

1 Executive summary

Fraud Reporting

In the event of a fraud occurring the Fraud Response Plan is adhered to. The purpose of the Plan is to ensure that prompt and effective action is taken to respond to any fraud or suspected fraud, a Fraud Response Group (FRG) and Fraud Response Co-ordinator will be set up. The FRG will consist, where appropriate, of:

- The Ceannard;
- The Head of Finance & Corporate Affairs;
- The Internal Auditor; and
- The HR Adviser.

Website

During our review, we found that the website does not contain a dedicated section to policies such as Anti-Fraud, Corruption and Bribery. Making them publicly available is recommended as a modern best practice for transparency and governance. Please refer to **Section 4: Observations** for further information.

1 Executive summary

Work Undertaken

Objective 1. The Organisation has a robust Fraud, Theft and Bribery Policy in place that is being adhered to and supported by a Fraud Response Plan.

- We reviewed the Organisation's Fraud Policy to assess if this is robust, and it sets out the Organisation's approach to reporting, investigating and concluding suspected cases of fraud, theft and bribery.
- We reviewed the Organisation's Fraud Response Plan to assess whether it contains clear roles and responsibilities to manage a fraudulent event.
- We reviewed the Organisation's Scheme of Delegation and confirmed it outlined the rules relating to ensuring expenditure and our sample testing noted and expenditure incurred was in accordance with the subsequent authorisation limits.
- We reviewed the declaration of interest and confirmed it had been completed by the relevant individuals to demonstrate their commitment to ethical behaviour and transparency confirmed it was all up to date.

Objective 2: The Organisation Financial Regulations are being adhered to and set out the Organisation's approach to controlling fraud, theft, and bribery.

- We discussed, with the Head of Finance and Corporate Affairs, the use of Financial Regulations throughout the Organisation and confirmed these covered Fraud.

Objective 3: 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.

- We reviewed the user access rights to the finance system, to assess whether this is appropriate.
- We conducted sample testing of 10 purchases to assess whether the correct processes were followed.
- We discussed with the Finance Officer the process for setting up new suppliers and amending their bank details on the Organisation's accounting system, Xero.

1 Executive summary

- We reviewed a sample of five new suppliers and two amendments to supplier details to assess if the process had been adhered to and includes sufficient authorisation.

Objective 4: The Trust has controls in place for month-end reconciliations of creditors, monitoring of dormant bank accounts and credit card transactions that are being adhered to.

- We discussed how the Organisation monitors the bank accounts, performs the month end reconciliations and confirmed there were no dormant bank accounts
- We conducted sample testing of bank reconciliations for the three months to assess whether the correct processes were adhered to.
- We conducted sample testing of 10 credit card purchases to assess whether the correct processes were followed.

Objective 5: The Organisation takes robust action were any potential fraud, theft or bribery is highlighted, and this is reported to the relevant Committee.

- We reviewed the Fraud Response Plan to confirm there was sufficient coverage of reporting in the event a fraudulent event was reported.
- We discussed with the Finance Officer to ascertain if any fraud, theft or bribery had occurred.
- We discussed with the Finance Officer if the policies relating to fraud were published online.

1 Executive summary

Conclusion

Overall conclusion

Overall Conclusion: Strong
Following our review, we can provide a strong level of assurance surrounding the controls in place to highlight and manage fraud, theft and bribery at the Organisation. While we have raised a number of good practice points, we have raised three recommendations for improvement and one observation for consideration. Please see **Section 3: Detailed Recommendations** and **Section 4: Observations** respectively for further information.

Summary of recommendations

Grading of recommendations				
	High	Medium	Low	Total
Fraud, Theft and Bribery	0	0	3	3

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 Fraud Policy is updated by the Head of Finance and Corporate Affairs in line with best practice. It outlines roles and responsibilities for all key stakeholders as well as highlighting expectations on all employees and third parties acting on behalf of the Organisation.
2.	During our review, we confirmed that the Financial Regulations are in place, up to date and comply with relevant legislation and good practice and all Board members have signed a Declaration of Interest as at 22 July 2026. The Organisation adopt The Scottish Public Finance Manual (SPFM), and this is issued by the Scottish Ministers to provide guidance on the proper handling and reporting of public funds.
3.	Our review on staff expenses noted that controls in place were followed robustly and sample testing confirmed expense claims were raised by the appropriate person, expenses were approved by the line manager, the receipt agreed to the expenditure and claims were in line with Financial Regulations.
4.	We reviewed the process for setting up new suppliers and confirmed appropriate controls were in place to prevent procurement fraud. Testing was undertaken and confirmed the processes were being followed and no issues were identified.
5.	The Organisation has not had to process a supplier request to amend their bank details. However, our review confirmed that a robust procedure is in place to ensure key checks are performed and changes to the system are only made once a member of the Finance Team have verified the changes with the client.
6.	Our review of credit card expenditure noted that controls in place were followed robustly and sample testing confirmed direct debit amounts matched the transactions, expenditure reconciled to the credit card statements and the receipt agreed to the expenditure.

1 Executive summary

The following is a list of areas where the Organisation is operating effectively and following good practice.	
7.	The Organisation has a dedicated Fraud Response Group (FRG), who promptly investigate actual and suspected breaches, responding to fraud in the first instance. All frauds and suspected frauds will be reported to the Audit & Assurance Committee and the Organisation's External Auditor. In addition, in accordance with Scottish Public Finance Manual requirements, an annual report on fraud is prepared for the Audit Committee, for onward submission to the Sponsor Department.
8.	The Finance Officer confirmed that the Organisation to not have any dormant bank accounts.

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.

Fraud, Theft and Bribery

Benchmarking				
	High	Medium	Low	Total
Average number of recommendations in similar audits	0	1	3	4
Number of recommendations at Bòrd na Gàidhlig	0	0	3	3

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

3 Detailed recommendations

Purchasing - Segregation of Duties			
Ref.	Finding and Risk	Grade	Recommendation
1.	The Organisation should ensure that appropriate segregation of duties is maintained within the procurement process, with purchases independently reviewed and approved by an authorised individual separate from the person raising the purchase. This would strengthen internal controls, reduce the risk of error or inappropriate expenditure, and support compliance with the Organisation's financial procedures. During our review, we found an instance where the same individual both raised and approved a purchase. This related to a £2,836.80 purchase to an external consultancy supplier – Arena HR, where one individual both raised and approved the purchase. Discussions with the Head of Finance and Corporate Affairs noted limitations exist with the systems and due to the constrained size of the team staff are required to perform multiple tasks. The compensating control is payments cannot be made without segregation of duties.	**Low**	We recommend the Organisation should review its purchase approval processes and system access permissions to ensure that purchases cannot be both raised and approved by the same individual.

3 Detailed recommendations

	From our assessment of the root cause, we found that the existing procurement process does not consistently enforce segregation of duties requirements, and in certain circumstances system access permissions or operational practices allow the same individual to complete both stages of the approval process. There is a risk that purchases may be processed without adequate independent review and challenge, increasing the likelihood of errors, inappropriate expenditure, fraud, or non-compliance with the Organisation's financial policies and procedures.		
Management response			Responsibility and implementation date
We will review the capabilities of the finance system to see if there is a way to do this. We do however remain assured that whilst a purchase order can be entered and approved on the finance system by the same person, this person cannot effect any payments through the banking system – therefore reducing the risk of fraud.			*Responsible Officer:* Nicola Pearson Head of Finance & Corporate Affairs *Implementation Date:* 31 December 2026

3 Detailed recommendations

Retroactive Purchase Orders			
Ref.	Finding and Risk	Grade	Recommendation
2.	The Organisation should ensure that the purchase order process is adhered to so that budgets can be appropriately managed. During our review of a sample of ten purchases, we found three instances where the invoice was received before the PO was raised. We note that in one instance, this related to monthly billing received from the Organisation's telephone supplier, where invoices had been raised retroactively following receipt of individual invoices, rather than being matched to an overarching purchase order. From our assessment of the root cause, we found that invoices were received prompting purchase orders to be raised retrospectively and after the event. There is a risk that when invoices are received before purchase orders are raised, that expenditure has been committed to without appropriate prior authorisation. This weakens procurement and budgetary controls.	**Low**	We recommend that management remind staff of responsibilities and consider issuing notification to suppliers that a PO number must be provided prior to invoices being sent. Where expenditure is related to longer-term overarching contracts where invoices are received monthly, these should be matched to an overarching Purchase Order.

3 Detailed recommendations

Management response			Responsibility and implementation date
We do not use the purchase order system for suppliers, it is used as an internal budget monitoring tool. Where suppliers require purchase order numbers, we supply them but we do not require suppliers to quote purchase order numbers on their invoices. We will remind Bòrd na Gàidhlig staff that they should request a purchase order be input onto the finance system and approved before they commit to any purchases.			*Responsible Officer:* Nicola Pearson Head of Finance & Corporate Affairs *Implementation Date:* 31 December 2026

3 Detailed recommendations

Month End Reconciliation Audit Trail			
Ref.	Finding and Risk	Grade	Recommendation
3.	The Organisation should ensure it explicitly records the segregation of duties within the month end reconciliation process. Segregation of duties reduces the potential for fraud, and an audit trial provides a record of user actions providing accountability and improving data integrity strengthening the governance arrangements and improving accountability whilst reducing the fraud risk. During our review, we were informed that while a monthly review meeting takes place providing the opportunity for the Head of Finance and Corporate Affairs and to check reconciliations; no formal approval is recorded. From our assessment of the root cause, we found that the existing process does not have the ability to record such actions to support what is occurring in practice. The current process does not maintain comprehensive audit logs.	**Low**	We recommend that the Organisation should formally record the completion and approval of month end checks within the system to demonstrate that segregation of duties controls have been adhered to and create a record of when the checks have occurred.

3 Detailed recommendations

	There is a risk that unauthorised or fraudulent transactions may occur and remain undetected without accountability over the processes.		
Management response			Responsibility and implementation date
We will review the publication of month end reconciliations on the finance system and once approved resave with an approved title to evidence that these have been prepared by the Finance Administrator and then approved by the Head of Finance & Corporate Affairs.			*Responsible Officer:* Nicola Pearson Head of Finance & Corporate Affairs *Implementation Date:* 31 October 2026

4 Observations

The following is a list of observations from our review	
1.	A dedicated section on the Organisation's public facing website should be utilised to upload policies relating to Anti Fraud, Corruption and Bribery to demonstrate the Organisation's commitment to transparency, reassures stakeholders that governance is taken seriously, and reinforces a zero-tolerance approach to misconduct.

5 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 and Assurance Committee meeting.

Audit stage	Date
Fieldwork start	31 August 2026
Closing meeting	18 September 2026
Draft report issued	1 October 2026
Receipt of management responses	22 October 2026
Final report issued	28 October 2026
Audit and Assurance Committee	November 2026
Number of audit days	5

6 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
Senior Manager	Scott McCready	Senior Internal Audit Manager	smc@wbg.co.uk
Senior	Bobby Lewis	Internal Audit Senior	bl@wbg.co.uk
Auditor	Matthew McGinn	Internal Auditor	mm@wbg.co.uk

Bòrd na Gàidhlig			
Key Contacts:	Nicola Pearson	Head of Finance & Corporate Affairs	nicola@gaidhlig.scot
	Helen Walker	Finance Officer	helen@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.			

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.

A Grading structure

For each recommendation, we assign a grading either as High, Medium, or Low priority 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.

B Assignment plan

Purpose of review

The purpose of this review was to assess whether Bòrd na Gàidhlig (the Organisation) had preventative controls in place for Fraud, Theft and Bribery. We undertook sample testing to confirm that the controls had been adhered to and had been reviewed by the Organisation regularly.

This review forms part of our 2026/27 Internal Audit Services.

Scope of review

Our objectives for this review are to assess if:

- 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.

B Assignment plan

- The Organisation take robust action were any potential fraud, theft or bribery is highlighted, and this is reported to the relevant Committee.

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 is no limitation of scope.

Audit approach

Our approach to the review will be:

- Review of the Financial Regulations and the Fraud, Theft & Bribery Policy to ensure these are robust.
- Discussions with key personnel to establish the current arrangements for processing payments.
- Evaluating these arrangements to confirm their adequacy.
- Review of documentation to confirm that the Financial Regulations are in place, up to date and comply with relevant legislation and good practice.
- Review controls in place for new supplier set up.

B Assignment plan

- Review the controls for changes to supplier details.
- Review the controls for payments to suppliers.
- Review the controls for raising invoices to suppliers and checks on goods/services received.
- Review the controls for month end reconciliations of creditors.
- Review the segregation of duties in these areas.
- Review the controls in place with regard to the monitoring of dormant bank accounts.
- Review the credit card controls in place.
- Review the controls in place for changes to employee's bank details.

Potential key risks

The potential key risks associated with the area under review are:

- The Organisation does not have a robust Fraud, Theft and Bribery Policy in place or a Fraud Response Plan.
- The Organisation's Financial Regulations are not being adhered to and do not set out the Organisation's approach to controlling fraud, theft and bribery.
- The Organisation does not have 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.
- The Organisation does not have controls in place for month-end reconciliations of creditors, monitoring of dormant bank

B Assignment plan

accounts and credit card transactions.

- The Organisation do not take robust action were any potential fraud, theft or bribery is highlighted, and this is not reported to the relevant Committee.

Bòrd na Gàidhlig

Internal Audit
2026-27

Board Appraisal System
October 2026

Overall Conclusion

Strong

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Appendix **Page**

A GRADING STRUCTURE 20
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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.

This report has been prepared solely for Bòrd na Gàidhlig's individual use and should not be quoted in whole or in part without prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any third party.

We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Every sound system of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.

1 Executive summary

Overview

Purpose of review

The purpose of this assignment was 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.

This review forms part of the 2026/27 Internal Audit Annual Plan.

Scope of review

Our objectives for this review was to assess if:

- There was an effective Board appraisal process in place.
- All Board members were subject to an annual appraisal process.
- There were appropriate training arrangements in place for any skill gaps identified during the appraisal process.
- The appraisal process set clear objectives for the Board (individually and collectively).
- The appraisal process challenged the Board to measure performance.
- The appraisal process encouraged diversity in the Board.
- The appraisal arrangements are consistent with best practice.

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

1 Executive summary

Limitation of scope

There is no limitation of scope.

Background

Appraisal Process

As of 15th September 2026, the Bòrd na Gàidhlig Board comprised five serving members, plus the Chair. The Organisation is currently in the process of actively recruiting additional members to strengthen the Board capacity. The Board undertakes an annual appraisal process, led by the Chair, to review both individual and collective performance.

The annual appraisal process is undertaken each year between February and March, with appraisals conducted by the Chair. The Chair's appraisal is carried out by the Scottish Government.

During our review, we confirmed that there is currently no formal Board Appraisal policy or procedure in place to support the annual appraisal process, please see **Section 3: Detailed Recommendations** for more information.

All completed appraisals are treated in the strictest confidence. The Head of Finance and Corporate Affairs reviews the outcomes solely to identify training and development requirements. Any identified needs are incorporated into a formal training and development plan.

Our review confirmed that all Board members had completed an appraisal for 2025/26. During our review, we identified potential improvements to be made in relation to the potential use of specific, measurable, achievable, realistic and time-bound (SMART) objectives within the appraisal process. Please see **Section 3: Detailed Recommendations** for more information.

1 Executive summary

Board Effectiveness

The Organisation also undertakes assessments in relation to overall Board effectiveness, with a survey distributed by either the Head of Finance and Corporate affairs, Corporate Coordinator or the CEO. Although separate from the appraisal process, this provides an additional opportunity to gather feedback, assess performance, and identify areas for improvement. Topics covered include:

- Discharging the Boards roles and responsibilities effectively;
- Operating effectively as a Board;
- Managing relationships with stakeholders; and
- Building, developing and evaluating the Board.

The Board also commission an independent external consultant to undertake a Board evaluation assessment every three to four years. When the Organisation contracts the external consultant to conduct this exercise the in-house Board effectiveness survey is not required in that year.

The Board effectiveness assessment provides an opportunity to obtain an independent review of the Board's effectiveness and governance arrangements to ensure that sector-wide good practice is considered. An external consultant, Onboard Training, is performing a Board evaluation for this year, focused on the following areas;

- Board Objectives, strategy and remit;
- Performance Measurement;
- Relationship with key stakeholders;
- Propriety fraud and other leakage;
- Risk Management

1 Executive summary

- The Audit Committee, internal audit and corporate reporting;
- The Boardroom; and
- Reflections.

Board Training

As a result of the annual appraisal process, a training and development plan is developed for both the Board as a whole and individual Board members. Any training and development needs identified through the appraisal process are considered and reflected in this plan.

The Organisation also encourages Board members to raise any support, or development needs as they arise throughout the year, rather than waiting for the formal appraisal process. This approach enables timely support and guidance to be provided when required.

Skills Matrix

Regular discussions take place between the Chief Executive Officer (Ceannard) and the Chair regarding the skills and experience requirements of the Board and any identified gaps. A skills matrix is maintained and kept under regular review, ensuring it remains up to date and reflects the evolving needs of the Board.

The matrix is used to identify the desired skills, experience and attributes for prospective Board members, informing future recruitment requirements. The skills matrix also allows the Board to identify further training for members. Board recruitment is undertaken by the Scottish Government with the Chair in communication with the Scottish Government regarding skills gaps and candidate requirements, and participating as a member of the selection panel. Given the current composition and number of Board members, a further recruitment exercise is expected to commence as soon as practicable. Currently, the matrix assesses member skills on a 'yes or no' criteria, indicating whether the member possess the skill or not. Please see **Section 3 : Recommendations** for further information.

1 Executive summary

Work Undertaken

Our work undertaken for this review included the following:

Objective 1. There is an effective Board appraisal process in place.

- We reviewed the Board Appraisal Process in place to confirm that it was effective and appropriate for assessing Board Member skills.

Objective 2. All Board members are subject to an annual appraisal process.

- We reviewed the Board appraisals completed in 2026 to assess whether these were appropriate and that all current Board members took part in the annual appraisal process.

Objective 3. There are appropriate training arrangements in place for any skill gaps identified during the appraisal process.

- We held discussions with the CEO to understand the training arrangements in place for the Board, and assess whether these were appropriate.
- We reviewed the Training Plan in place to confirm that this outlined the training gaps identified and plans to address these gaps.

Objective 4. The appraisal process sets clear objectives for the Board (individually and collectively).

- We reviewed the appraisal process to assess whether this sets clear objectives for Board members, both individually and collectively.

Objective 5. The appraisal process challenges the Board to measure performance.

- We reviewed the appraisal process to assess whether this sufficiently challenges Board members to measure their performance.

1 Executive summary

- We reviewed the appraisal documentation from the 2026 appraisal perform to confirm that these were useful for the assessment of Board performance.

Objective 6. The appraisal process encourages diversity in the Board.

- We reviewed the appraisal process to assess whether it actively encourages diversity in the Board.
- We reviewed the Board's recruitment and selection arrangements for new Board Members to understand whether this encourages diversity in the Board.

Objective 7. The appraisal arrangements are consistent with good practice.

- We reviewed the appraisal arrangements whilst considering best practice we have seen across our client base.

1 Executive summary

Conclusion

Overall conclusion

Overall Conclusion: Strong
Following our review, we can provide a strong level of assurance regarding the Board appraisal arrangements in place for Board members. This is further highlighted as we have raised several good practice points. We have, however, raised three low-grade recommendations for improvement, and one observation for consideration. Please see **Section 3: Detailed Recommendations** and **Section 4: Observations** for further information.

Summary of recommendations

Grading of recommendations				
	High	**Medium**	**Low**	**Total**
Board Appraisal System	0	0	3	3

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's Board Appraisal Process appropriately evaluates and reviews Board members measurement of their own performance. The appraisal enables reflection while focusing on forward goal setting, targets and professional growth.
2.	The Organisation maintains a training plan for Board members that outlines the training areas identified and details arrangements of training events in place for the upcoming year. This is updated throughout the year as training outcomes are met.
3.	During our review, we were able to confirm that each current Board Member is subject to an annual appraisal. At the time of our audit, the Organisation was able to evidence that all six current Board Members had completed the 2025/26 appraisal in February/March 2026.

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.

Board Appraisal System

Benchmarking				
	High	Medium	Low	Total
Average number of recommendations in similar audits	0	0	1	1
Number of recommendations at Bòrd na Gàidhlig	0	0	3	3

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

3 Detailed recommendations

No Formal Appraisal Procedure			
Ref.	Finding and Risk	Grade	Recommendation
1.	The Organisation should have a formal Board Appraisal procedure that clearly outlines the Organisation's approach. This should explicitly define the purpose of the annual appraisal process, establish the timeline for appraisal and clearly set out the roles and responsibilities of Board Members. During our review, we found that the Organisation has not formally documented the Board appraisal process. From our assessment of the root cause, we found that due to the size of the organisation, relatively low turnover of Members, and the annual frequency of the appraisal process, the process has been well understood by the Board and need to formally document the procedure was not identified. Without formally documented appraisal procedure, there is a risk that the appraisal process will be applied inconsistently, leading to	**Low**	We recommend that the Organisation formally document the Board Appraisal procedure. This should clearly explain the Organisation's approach, process, timeframe and expectations for Board Member skill appraisal. This would enhance understanding among participants by defining the purpose of the annual appraisal and setting out the respective roles and responsibilities of those involved.

3 Detailed recommendations

	uncertainty regarding its purpose, expectations, and outcomes. Furthermore, without clear guidance, opportunities to identify development needs, assess performance, and support continuous improvement in board effectiveness may be missed.		
Management response			Responsibility and implementation date
We agree with this recommendation and will draw up a desk note to assist members with the annual appraisal process.			*Responsible Officer:* Nicola Pearson Head of Finance & Corporate Affairs *Implementation Date:* 31 December 2026

3 Detailed recommendations

SMART Objectives			
Ref.	Finding and Risk	Grade	Recommendation
2.	The Organisation should set robust Board Member objectives to provide a clear framework for continuous improvement. During our review, we found that there is limited guidance defined for setting Board Member objectives. From our assessment of the root cause, we found that although the appraisal process has been well understood by the Board, defined guidance for setting specific improvement objectives was not in place. Without formally documented objectives, there is a risk that the effectiveness of the annual appraisal may decline where Members do not have clearly actionable objectives.	**Low**	We recommend that the Organisation formally introduce the use of SMART objectives within the appraisal process. Objectives set should be: | Specific – clear, concise objectives | Measurable – progress/performance against objectives should be clearly measurable | Achievable – objectives should be realistically achievable | Relevant – objectives should be directly related to the objectives of the Board and the Organisation | Time-bound – objectives should have appropriate timelines for achievement.

3 Detailed recommendations

Management response	Responsibility and implementation date
With the introduction of a desk note for the annual appraisal process we will include information on setting SMART objectives and encourage their use in the process by updating the forms used to record the appraisal.	*Responsible Officer:* Nicola Pearson Head of Finance & Corporate Affairs *Implementation Date:* 31 January 2027

3 Detailed recommendations

Skills Matrix			
Ref.	Finding and Risk	Grade	Recommendation
3.	Organisations should illustrate the mix of Board Member skills using a defined risk matrix. During our review, we found that the Organisation uses a skills matrix to indicate the skills held by each member. However, skills are assessed on a binary, where a skill is either held or not held by each member. From our assessment of the root cause, we note that the Organisation identified the need for a defined skills matrix, but did not develop a scoring system for each skill. Where skills are assessed on a binary, rather than an escalating scale, the insight gained from review of the matrix may be limited. Further, the Organisation may miss opportunities for improvements where members have varying levels of skill.	**Low**	We recommend that the Organisation enhance the skills matrix to utilise a 1-5 scoring system for assessing Board Member skills. This would allow the matrix to act as a 'heat map' and improve oversight of the overall Board skill position.

3 Detailed recommendations

Management response	Responsibility and implementation date
We will review the current matrix and determine if it is sufficient for Bòrd na Gàidhlig purposes. As a very small NDPB with a small Board, the existing skill matrix has been an effective tool in identifying gaps in experience and knowledge.	*Responsible Officer:* Ealasaid Dhòmhnallach -Ceannard *Implementation Date:* 31 January 2027

4 Observations

The following is a list of observations from our review	
1.	Recruitment and Selection of additional Board Members is performed by the Scottish Government. Although the Chair of the Board is included within the selection panel, the Organisation's Board composition is based on appointments made by the Scottish Government.

5 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 Committee meeting.

Audit stage	Date
Fieldwork start	31 August 2026
Closing meeting	17 September 2026
Draft report issued	1 October 2026
Receipt of management responses	22 October 2026
Final report issued	28 October 2026
Audit Committee	November 2026
Number of audit days	3

Appendices

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
Senior Audit Manager	Scott McCready	Senior Internal Audit Manager	smc@wbg.co.uk
Senior Auditor	Bobby Lewis	Internal Audit Senior	bl@wbg.co.uk

Bòrd na Gàidhlig			
Key Contact	Ealasaid Dhòmhnallach Nicola Pearson	CEO Head of Finance & Corporate Affairs	ealasaid@gaidhlig.scot 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.			

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.

A Grading structure

For each recommendation, we assign a grading either as High, Medium, or Low priority 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 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.

B Assignment Plan A

Purpose of review

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.

Scope of review

Our objectives for this review are to assess if:

- 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 set 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 best practice.

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 is no limitation of scope.

B Assignment Plan A

Audit approach

Our approach to the review will be:

- Obtain and review the Organisation's Appraisal Process for Board members.
- We will review the Appraisal process to ensure that this is being undertaken consistently across the Organisation’s Board.

Potential key risks

The potential key risks associated with the area under review are:

- There is not an effective Board appraisal process in place.
- Board members are not subject to an annual appraisal.
- Training arrangements are not in place for skill gaps identified during appraisals.
- Clear objectives are not set out during the appraisal process.
- The appraisal process does not challenge the Board to measure performance.
- Diversity in the Board is not encouraged during the appraisal process.
- The Board's appraisal arrangements are not consistent with best practice.

Official
Paper 3.1

Meeting:	Audit and Assurance Committee
Date:	24 November 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 on Bòrd na Gàidhlig's priorities.

2.5. There have been no updates to narratives, timelines or risk ratings since the register was presented to the Board in October.

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. Board Members will be invited to meet in January to review the risk register in detail.

2.8.

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	☐

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6. Governance Route

6.1. Approved by the Leadership Team on 12 November 2026.

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.*							

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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:	24 November 2026
Title:	Committee Work Plan 2026/27
Action Required:	For Decision
Paper number:	4.1
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	☐

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6. Governance Route

6.1. This paper does not require approval from the Leadership Team

7. Confirmation of Circulation of Document

7.1. This is an open paper.

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	√			
Sgrùdadh Clàr Poileasaidhean	Policy Schedule Review			√	
Aithisg Bhliadhnail air Foill	Annual Report on Fraud			√	
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)	√			√