

BÒRD NA GÀIDHLIG

**Geàrr-chunntas coinneimh:
Comataidh Sgrùdaidh agus Dearbhachd
Diardaoin 07/05/2020 aig 09.30
Air Loidhne tro MS Teams**

Buill Bùird an Làthair:

Stewart MacLeòid (Cathraiche) [StML]
Ailean Caimbeul [AC]
Jennifer Gilmour [JG]

A' frithealadh:

Shona NicIlinnein, Ceannard/Oifigear Cunntachail [SNI]
Ailig Greumach, Ceann an Ionmhais [AG]
Scott McCready, Wylie Bisset [SMC]
Carol Niclain, A' Clàradh a' Gheàrr-chunntais [CNI]

1.0 CÙISEAN TÒISEACHAIDH**1.1 Fàilte is Leisgeulan**

Chuir an Cathraiche fàilte air a h-uile duine don choinneimh.

Bha leisgeulan ri chlàradh bho Deloitte.

1.2 A' nochdadh chom-pàirtean

AC – Puingean 3.1, 3.2, 3.3 is 4 – Prìomh Bhuidhnean Maoinichte (PBM) - An Comunn Gàidhealach.

1.3 GISBE

Cha robh gin ann.

2.0 GEÀRR-CHUNNTAS**2.1 Chaidh GABHAIL RI geàrr-chunntas na Coinneimh a chumadh air 06/02/2020.****2.2 Clàr-gnìomha**

Thug SNI seachad am fiosrachadh as ùire air adhartas le nithean bho na gnìomhan bho na coinneamhan roimhe.

Co-dhùnadh:

Thug Buill **FA-NEAR** do na h-aithisgean clàr-gnìomha.

3.0 IN-SGRÙDADH**3.1 In-Sgrùdadh: Aithisgean Ràitheil****PT1 Rianachd Coileanaidh: Rangachadh Làidir**

Ghabh Buill **FA-NEAR** don aithisg, anns nach robh molaidhean sam bith airson atharrachadh san raon sgrùdaidh seo agus chomharraich iad seachd raointean de dheagh chleachdadh.

Co-dhùnadh:

GHABH na buill ris an aithisg mar a chaidh a thaisbeanadh.

**Minutes of the meeting of:
Audit & Assurance Committee
Thursday 07/05/2020 at 09.30
Online via MS Teams**

Board Members Present:

Stewart MacLeod (Chair) [StML]
Allan Campbell [AC]
Jennifer Gilmour [JG]

In attendance:

Shona MacLennan, Ceannard/Accountable Officer [SML]
Alex Graham, Head of Finance [AG]
Scott McCready, Wylie Bisset [SMC]
Carol Johnson, Recording the Minutes [CJ]

OPENING ITEMS**Welcome & Apologies**

The Chair welcomed everyone to the meeting.

There were apologies to record from Deloitte.

Declarations of Interest

AC – Items 3.1, 3.2, 3.3 & 4 – Multi-year Funded Organisations (MFO)- An Comunn Gàidhealach.

AOCB

None.

MINUTES

The Minutes of the Meeting held on 06/02/2020 were **APPROVED**.

Action Log

SML gave an update on progress with items from the actions from the previous meetings.

Decision:

Members **NOTED** the action log reports.

INTERNAL AUDIT**Internal Audit: Quarterly Reports****Performance Management: Rating Strong**

Members **NOTED** the report, which contained no recommendations for change for this audit area and noted seven areas of good practice.

Decision:

Members **APPROVED** the report as presented.

PT2 Rianachd Coileanaidh (PBM): Rangachadh Làidir

Ghabh Buill **FA-NEAR** don aithisg, far an robh aon mholadh aig ìre ìosal airson leasachadh san raon sgrùdaidh seo agus chomharraich iad sia raointean de dheagh chleachdadh.

Co-dhùnadh:

GHABH na buill ris an aithisg mar a chaidh a thaisbeanadh.

Gnìomh:

SNI gus dearbhadh leis an Stiùiriche Planadh Cànan is Leasachaidhean Coimhearsnachd an gabh an ceann-latha buileachaidh sa Chèitean 2020 a choileanadh fhathast mar thoradh air buaidh làithreach Covid-19 air a' phròiseas aithris.

Performance Management (MFO): Rating Strong

Members **NOTED** the report, which contained one low grade recommendation for improvement for this audit area and noted six areas of good practice.

Decision:

Members **APPROVED** the report as presented.

Action:

SML to verify with the Director for Language Planning and Community Development whether the implementation date of May 2020 is still achievable due to current impact of Covid-19 on reporting process.

PT3 Rianachd Coileanaidh Luchd-obrach: Rangachadh Susbainteach

Ghabh Buill **FA-NEAR** don aithisg, far an robh trì molaidhean meadhanach agus aon aig ìre ìosal airson leasachadh san raon sgrùdaidh seo agus chomharraich iad ceithir raointean de dheagh chleachdadh. Mhol buill SNI airson adhartas san raon seo agus chuir iad fàilte air an dearbhadh gu bheil a h-uile moladh a-nis ga chur an gnìomh.

Co-dhùnadh:

GHABH na buill ris an aithisg mar a chaidh a thaisbeanadh.

Gnìomh:

SNI gus brath naidheachd ullachadh gus deagh thoradh an sgrùdaidh fhoillseachadh.

Employee Performance Management: Rating Substantial

Members **NOTED** the report, which contained three medium and one low grade recommendation for improvement for this audit area and noted four areas of good practice. Members commended SML for progress in this area and welcomed her assurance that all recommendations are now being implemented.

Decision:

Members **APPROVED** the report as presented.

Action:

SML to prepare a press release in order to publicise the positive result of the audit.

3.2 Aithisg Bhliadhnail In-sgrùdaidh

Thug SMC geàrr-chunntas air co-dhùnaidhean bhon aithisg. Chaidh deasbad air a' phròiseas airson slat-tomhais airson smachdan ionmhas le buidhnean eile san roinn phoblach.

Co-dhùnadh:

GHABH na buill ris an aithisg mar a chaidh a thaisbeanadh.

Internal Audit Annual Report

SMC summarised the report findings. Discussion on the process for benchmarking for financial controls with other organisations in the public sector took place.

Decision:

Members **APPROVED** the report as presented.

3.3 Plana In-Sgrùdadh: Plana 2020/21

Thug SML fios air mar a tha am measadh aig tòiseach an obair in-sgrùdaidh aca tharais na trì bliadhna ga sgrùdadh agus ga atharrachadh anns a' phlana bhliadhnail aca a rèir nam feumalachdan agus toraidhean gnìomhachais a tha a' tighinn am bàrr. Thug buill **FA-NEAR** gu bheil cothrom ann cuideachd gabhail ri atharraichean sam bith a dh'fheumar a dhèanamh air cuspairean air a bheilear ag aithris.

Chuir SMC an cèill gun robh e taingeil don ìre taic agus cuideachadh bhon luchd-obrach.

Internal Audit Plan 2020/21

SMC gave a briefing on how the Initial assessment for their audit function over the three-year period of their appointment is monitored and amended in their annual plan according to emerging business needs and findings. Members also **NOTED** that there is also scope to accommodate any changes required to topics being reported on.

SMC expressed his appreciation of the level of assistance and accommodation from staff.

4.0 BUIDHEAN-STIÙIRIDH A' PHLANA LEASACHAIDH (BSPL)

Thug JG seachad am fiosrachadh às ùire air adhartas fìor mhath leis a' Phlana Leasachaidh, mar a chaidh aithris don Bhuidhinn-stiùiridh air 30/04/2020. Tha an Sgioba-stiùiridh a-nis a' dèiligeadh ri conaltradh leis an luchd-obrach air molaidhean a' Phlana Leasachaidh.

IMPROVEMENT PLAN STEERING GROUP (IPSG)

JG gave an update on the excellent progress with the Improvement Plan, as reported to the Steering Group on 30/04/2020. The Leadership Team are developing staff engagement with the impact of the Improvement Plan.

Gnìomh:

- 4.1 SNI gus Ro-shealladh air a' Phlana Leasachaidh a chuirteachadh gu buill an CSD.
- 4.2 SNI gus dèanamh cinnteach gu bheil iomraidhean air Manaidsear Trèanaidh neo Co-òrdanaiche Trèanaidh cunbhalach tron aithisg
- SNI gus cur air dòigh gun tèid leabharlann airson goireasan trèanaidh agus leasachaidh a chruthachadh.

5.0 RIAGHLADH MHÌ-CHINNTEAN**5.1 Ro-innleachd Rianachd Mhì-Chinntean**

Bheachdaich buill air miann agus co-theacsa cunnart na buidhne mar a chaidh a mhìneachadh san ro-innleachd. Chaidh aontachadh gum bu chòir a shoilleireachadh ma thig cunnartan mòra am bàrr eadar coinneamhan, gum bu chòir iad sin a chur gu CSD sa bhad.

Co-dhùnadh:

GHABH na Buill ris an Ro-innleachd Rianachd Mhì-Chinntean (RRM) le ùmhlachd do dh'atharrachaidhean ainmichte.

Gnìomh:

SNI gus lethbhreac atharraichte den RRM a chuirteachadh gu Buill airson aonta tro phost-d.

5.2 Clàr Mhì-Chinntean Ro-innleachd

Bheachdaich buill air a' Chlàr Mhì-chinntean, leis a' bhuaidh as motha a bharrachd a' tighinn bho buaidh Covid-19. Mhol iad na cuspairean a leanas airson a chur ris:

- Buaidh aig Covid-19 air FtG
- Buaidh ionmhasail le atharrachaidhean ann an adhartas pròiseactan air buidseatan maoinachaidh

Co-dhùnadh:

Thug Buill **FA-NEAR** don fhiosrachadh a chaidh a thaisbeanadh agus mhol iad gun cuireadh ris na cunnartan a chaidh a chomharrachadh.

6.0 AITHISGEAN EILE**6.1 Aithisg is Cunntasan Bhliadhnail**

Thug AG sealladh farsaing air adhartas le ullachadh na h-Aithisg Bhliadhnail agus nan Cunntasan, a bu chòir a bhith deiseal airson beachdachadh airson coinneamhan an CSD agus a' Bhòrd-stiùiridh as t-Fhoghar.

Co-dhùnadh:

Thug Buill **FA-NEAR** don fhiosrachadh mar a chaidh a thoirt seachad.

7.0 RIAGHLADH**7.1 Poileasaidh Chom-pàirtean**

Chuir Buill fàilte air an sgrìobhainn agus an stiùireadh soilleir a tha e a' tabhann do bhuill a' bhùird is don luchd-obrach. Chaidh a mholadh gum bu chòir eisimpleirean a chur ris an earrainn Ceistean Cumanta airson stiùireadh air para 4.8.

Action:

- 4.1 SML to circulate the Improvement Plan Overview to Members of AAC.
- 4.2 SML to ensure reference to Training Manager or Operations Manager is consistent throughout the report.
- SML to instruct the development of a library for training and development resources.

RISK MANAGEMENT**Risk Management Strategy**

Members discussed the organisational risk appetite and context as defined in the strategy. It was agreed that it should be clarified that if any significant risks arise between meetings, these should be communicated to AAC immediately.

Decision:

Members **APPROVED** the Risk Management Strategy (RMS) subject to noted amendments.

Action:

SML to circulate an amended copy of the RMS to Members for approval by email.

Strategic Risk Register

Members discussed the Risk Register, with the most significant addition being the impact of Covid-19. They recommended the following items for addition:

- Impact of Covid-19 on GME uptake
- Financial implications of changes to project progression on funding budgets

Decision:

Members **NOTED** the information presented and recommended the addition of the risks identified.

OTHER REPORTS**Annual Report & Accounts**

AG gave Members an overview of progress with the preparation of the Annual Report and Accounts, which should be ready for consideration for the meetings of the AAC and The Board in the Autumn.

Decision:

Members **NOTED** the information as provided.

GOVERNANCE**Conflicts of Interest Policy**

Members welcomed the document and the clear guidance it offers board members and staff. It was recommended that examples be added to the FAQs section for guidance on para 4.8.

Thèid am Poileasaidh Com-pàirtean ùrraichte a chur a steach chun an Àrd-neach-sgrùdaidh agus gu Coimiseanair nan Inbhean Beusach airson beachdan mus tèid fhoillseachadh.

The updated Conflicts of Interest Policy will be submitted to the Auditor General and to the Commissioner for Ethical Standards for comment prior to publication.

Nuair a bhios e deiseal bu chòir am poileasaidh seo fhoillseachadh air làrach-lìn Bòrd na Gàidhlig airson fiosrachadh.

Once finalised this policy should be published on the Bòrd na Gàidhlig website for information.

Co-dhùnadh:

GHABH Buill ris a' Phoileasaidh Chom-pàirtean, ùmhail do leudachadh a chaidh a mholadh.

Decision:

Members **APPROVED** the Conflicts of Interest Policy, subject to recommended addition.

Gnìomh:

SNI gus cur ris a' Phoileasaidh Chom-pàirtean I mus tèid a chur a-steach chun an Àrd-neach-sgrùdaidh agus gu Coimiseanair nan Inbhean Beusach airson beachdan mus tèid fhoillseachadh.

Action:

SML to complete addition to the Conflicts of Interest Policy, prior to submission to the Auditor General and to the Commissioner for Ethical Standards for comment.

7.2 Bun-riaghailtean na Comataidh

Thaisbean SNI an dreachd de na Bun-riaghailtean, a chaidh ùrachadh gus na h-atharrachaidhean ann am ballrachd, Cathraiche agus soilleireachadh uallach rùnaireachd a nochdadh.

Terms of Reference

SML presented the draft Terms of Reference, which have been updated to reflect the changes in membership, Chair and clarification of secretariat responsibility.

Mhol na Buill na leanas a chur ris:

Members recommended the following addition:

- Uallach airson conaltradh leantainneach leis an Sgioba-stiùiridh airson riaghladh cunnairt

- Responsibility for ongoing engagement with Leadership Team for management of risk

Co-dhùnadh:

GHABH na buill ris na Bun-riaghailtean, le ùmhlachd do leudachaidhean a chaidh a mholadh.

Decision:

Members **APPROVED** the Terms of Reference, subject to recommended additions.

Gnìomh:

SNI gus na Bun-riaghailtean ùrachadh agus a chuirteachadh gu Buill CSD airson aonta tro phost-d mus tèid iad air adhart chun a' Bhùird air 26/05/2020.

Action:

SML to update the Terms of Reference and circulate to AAC Members for approval by email prior to progression to Board on 26/05/2020.

7.3 Èifeachdas na Chomataidh

Committee Effectiveness review

Co-dhùnadh:

GHABH na Buill ris an aithisg.

Decision:

Members **APPROVED** the report.

Gnìomh:

Ullachaidh SML agus StML liosta gnìomh le prìomhachasan agus buaidh, bho sgrùdadh Èifeachdas na Chomataidh (taobh a-staigh nan goireasan a tha rim faighinn leis a' bhuidhinn) airson na h-ath choinneimh.

Action:

SML and StML will prepare an action listing with priorities and impact, from the Committee Effectiveness review (within the resources available to the organisation) for the next meeting.

7.4 Clàr gnìomhan aithisgean sgrùdaidh

Audit recommendations register

Chur SNI an clàr air adhart airson a bhith a' sgrùdadh adhartas le molaidhean an In-sgrùdaidh. Mhol SMC gum faodar nithean a chaidh a chur an gnìomh gu dòigheil a ghluasad gu liostadh "gnìomhan crìochnaichte" air leth (no falaichte).

SML presented the register for monitoring progress with Internal Audit recommendations. SMC recommended that items that have been satisfactorily implemented be moved to a separate "completed actions" listing (or hidden).

Co-dhùnadh:

GHABH na Buill ris an fhiosrachadh sa chlàr.

Decision:

Members **APPROVED** the information in the register.

Gnìomh:

7.4.1 SML gus an clàr ùrachadh ag ath-riarachadh nithean a chaidh an sònrachadh do Cheann nan Seirbheisean Corporra mar a bhios iomchaidh.

7.4.2 Thèid nithean a tha fadalach air clàr Molaidhean an In-sgrùdaidh a chomharrachadh airson lorg nas èifeachdaiche.

7.5 Plana-obrach Comataidh Sgrùdaidh is Dearbhaidh

Chaidh beachdachadh air a' phlana-obrach agus chaidh ath-sgrùdadh, agus bha deasbad ann mu bhith a' sgeidealadh nithean gus am biodh an obair air a sgaoileadh ann an dòigh nas cothromaiche tron bliadhna.

Co-dhùnadh:

GHABH Buill ris a' phlana-obrach mar a chaidh a thaisbeanadh.

8.0 SLÀINTE IS SABHAILTEACHD**Aithisg Slàinte is Sàbhailteachd**Co-dhùnadh:

GHABH na Buill ris an fhiosrachadh mar a chaidh a thaisbeanadh, le moladh gum bu chòir an tìotal atharrachadh gus iomradh a thoirt air sochair, gus dealas leantainneach a' Bhùird-stiùiridh a thaobh sunnd luchd-obrach a nochdadh.

Gnìomh:

SNI gus comhairle a thoirt do luchd-obrach gus dearbhadh gu bheil àrachas an taighe aca iomchaidh airson obair bhon dachaigh.

9.0 GISBE

Cha robh gin ann.

Thug an Cathraiche taing don a h-uile duine a bha an làthair airson na chuir iad ris agus dhùin e a' Choinneamh aig 12.55

9.0 CEANN-LATHA NA H-ATH COINNEIMH

27 Lùnastal 2020 09.30-12.30

Action:

7.4.1 SML to update the register reallocating items assigned to Head of Corporate Services as appropriate.

7.4.2 Items that are overdue on the Internal Audit Recommendations register are to be highlighted for more effective tracking.

Audit & Assurance Committee Work Plan

The Work Plan was discussed and reviewed, with discussion on scheduling of items for a more even spread of workload over the year.

Decision:

Members **APPROVED** the Work Plan as presented.

HEALTH AND SAFETY**Health and Safety Report**Decision:

Members **APPROVED** the information as presented, with a recommendation that the title be amended to reference welfare, to reflect the Board's ongoing commitment to staff wellbeing.

Action:

SML to advise staff to verify their household insurance is appropriate for working from home.

AOCB

None.

Chair thanked all present for their contribution and closed the meeting at 12.55

DATE OF NEXT MEETING

27 August 2020 09.30-12.30