

**Coinneamh:** Comataidh Sgrùdaidh is Dearbhachd  
**Ceann-là/Àm:** 21 Cèitean aig 09.30  
**Càite:** Microsoft Teams

### Clàr-gnothaich – Seisean Fosgailte

#### 1. Cùisean Tòiseachaidh

- 1.1. Fàilte is Leisgeulan
- 1.2. A' Nochdadh Com-pàirtean
- 1.3. Gnothaich Iomchaidh Sam Bith Eile (GISBE)

#### 2. Aithisgean In-Sgrùdaidh

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

duilleag 7

PT1 Buidhnean Taobh a-muigh – Stiùiridh Coileanadh  
PT2 Rianachd Mhì-chinntean  
PT3 Leanmhainn  
*Susan Brook, Wylie & Bisset*

##### 2.2. Aithisg Bhliadhnail In-sgrùdadh (Ri Aontachadh)

duilleag 56

PT1 Aithisg Bhliadhnail 2023/24  
*Susan Brook, Wylie & Bisset*

##### 2.3. Plana In-sgrùdadh (Ri Aontachadh)

duilleag 77

PT1 Plana In-sgrùdaidh 2024/25  
*Susan Brook, Wylie & Bisset*

##### 2.4. Inbhe Molaidhean Sgrùdaidh (Ri Aontachadh)

duilleag 99

PT1 Molaidhean Sgrùdaidh  
*Nicola Pearson, Ceann an Ionmhas is Cùisean Corporra*

#### 3. Rianachd Mhì-chinntean

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

duilleag 103

PT1 Ro-innleachd Mhì-chinntean  
*Nicola Pearson, Ceann an Ionmhas is Cùisean Corporra*

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

duilleag 110

PT1 Clàr Mhì-chinntean Ro-innleachdail

*Nicola Pearson, Ceann an Ionmhas is Cùisean Corporra*

**4. Riaghladh**

**4.1. Aithris Luach as Fheàrr (Ri Aontachadh)**

duilleag 120

PT1 Aithris Luach as Fheàrr

*Nicola Pearson, Ceann an Ionmhas is Cùisean Corporra*

**4.2. Aithisg Bhliadhnail na Comataidh Sgrùdaidh is Dearbhachd (Ri Aontachadh)**

duilleag 125

PT1 Aithisg Bhliadhnail CSD 2023/24

*Stewart MacLeòid,*

**4.3. Ath-sgrùdadh air na Bun-riaghailtean (Ri Aontachadh)**

duilleag 133

PT1 Bun-riaghailtean an Comataidh Sgrùdaidh is Dearbhachd

*Nicola Pearson, Ceann an Ionmhas is Cùisean Corporra*

**4.4. Plana Obrach an Comataidh Sgrùdaidh is Dearbhachd (Ri Aontachadh)**

duilleag 144

PT1 Plana Obrach 2024/25

*Nicola Pearson, Ceann an Ionmhas is Cùisean Corporra*

**5. GISBE**

Ceann-là na h-ath choinneimh: 24/09/2024

**Deireadh an t-Seisein**

**Meeting:** Audit and Assurance Committee  
**Date/Time:** 21 May at 09.30  
**Location:** Microsoft Teams

## Agenda – Open Session

### 1. Opening Items

- 1.1. Welcome and Apologies
- 1.2. Declarations of Interest
- 1.3. Any Other Competent Business (AOCB)

### 2. Internal Audit Reports

#### 2.1. Internal Audit: Quarterly Reports (For Decision) Page 7

PT1 External Organisations – Performance Management

PT2 Risk Management

PT3 Follow up Review

*Susan Brook, Wylie & Bisset*

#### 2.2. Annual Internal Audit Report (For Decision) Page 56

PT1 Annual Report

*Susan Brook, Wylie & Bisset*

#### 2.3. Internal Audit Plan (For Decision) Page 77

PT1 Internal Audit Plan 2024/25

*Susan Brook, Wylie & Bisset*

#### 2.4. Status of Audit Recommendations (For Decision) Page 99

PT1 Audit Recommendations

*Nicola Pearson, Head of Finance and Corporate Affairs*

### 3. Risk Management

#### 3.1. Risk Management Strategy (For Decision) Page 103

PT1 Risk Management Strategy

*Nicola Pearson, Head of Finance and Corporate Affairs*

#### 3.2. Strategic Risk Management (For Decision) Page 110

PT1 Strategic Risk Register

*Nicola Pearson, Head of Finance and Corporate Affairs*

**4. Governance**

**4.1. Best Value Statement (For Decision) Page 120**

PT1 Best Value Statement

*Nicola Pearson, Head of Finance and Corporate Affairs*

**4.2. Audit & Assurance Committee Annual Report (For Decision) Page 125**

PT1 AAC Annual Report 2023/24

*Nicola Pearson, Head of Finance and Corporate Affairs*

**4.3. Review of the Terms of Reference (For Decision) Page 133**

PT1 Audit and Assurance Committee Terms of Reference

*Nicola Pearson, Head of Finance and Corporate Affairs*

**4.4. Audit and Assurance Committee Work Plan (For Decision) Page 144**

PT1 Work Plan for 2024/25

*Nicola Pearson, Head of Finance and Corporate Affairs*

**5. AOCB**

Date of the next meeting: 24/09/2024

**End of Session**

<b>Meeting:</b>	Audit and Assurance Committee
<b>Date:</b>	21 May 2024
<b>Title:</b>	Internal Audit Reports
<b>Action Required:</b>	For Decision
<b>Paper number:</b>	2.1
<b>Spokesperson:</b>	Susan Brook, Wylie & Bisset
<b>Appendices:</b>	PT1 Performance Management PT2 Risk Management PT3 Follow Up Report

## 1. Purpose

- 1.1. The paper presents the internal audit reports produced by Wylie & Bisset following the work undertaken in March 2024.
- 1.2. The paper is in English as reports have been prepared by the Internal Auditors.

## 2. Background/Main points

- 2.1. This is the final set of reports relating to the Internal Audit schedule for 2023-24 to come to the Audit and Assurance Committee.
- 2.2. For each area of review, the Internal Auditors assign a level of assurance in accordance with the following classification:

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, no or only minor recommendations identified.
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made.
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately.
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately.

- 2.3. Where recommendations are made, a grading of High, Medium or Low priority is assigned, depending on the degree of risk assessed as outlined below:

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

2.4. Below is a summary of recommendations made and areas of good practice noted by Wylie & Bisset in this third reporting cycle of 2023/24.

Report	Rating	Recommendations	Grading	Areas of good practice
Performance Management	Strong	2	low	4
Risk Management	Substantial	1	medium	6
Follow Up Review	Strong	1	medium	n/a

### 3. Recommendation

3.1. The Committee is requested to approve the reports presented.

### 4. Main Strategic Impacts

- 4.1. Impact on Finance: Internal audit fees are included in the budget.
- 4.2. Impact on Staff: N/A
- 4.3. Impact on Training: Once recommendations implemented, desk notes testing & training may be required.
- 4.4. Link to Corporate Aims: Bòrd na Gàidhlig will continue to develop how it works.
- 4.5. Impacts on Reputation: It is important the Bòrd na Gàidhlig continues to demonstrate improvement and internal audit reviews contribute to this.
- 4.6. Impacts on Health and Safety: N/A
- 4.7. Legal Impacts: N/A
- 4.8. Impacts on Equality: N/A
- 4.9. Impacts on the Environment: N/A

### 5. Links to the National Performance Framework

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

### 6. Governance Route

6.1. Approved by the Leadership Team on 2 May 2024.

### 7. Confirmation of Circulation of Document

7.1. This is an open paper.



# Bòrd na Gàidhlig

## Internal Audit 2023-24

External Organisations - Performance Management  
March 2024

Overall Conclusion

Strong

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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 processes and procedures in place for the confirmation of receipt of performance reports for minor gaelic organisations. We also reviewed the procedures and processes applied by the Grant's Management Team.

This review formed part of the 2023/24 Internal Audit Plan.

### Scope of review

Our objectives for this review were to ensure:

- The Organisation has robust processes and procedures in place for the confirmation of receipt of performance reports from Gaelic Organisations.
- Staff members are adhering to the processes and procedures applied by the Grant's Management Team.
- Gaelic Organisations are adhering to the performance requirements set out within their grant award.
- The performance of the MFOs is reported to Senior Management and the Board.

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

The Internal Audit review undertaken in September 2023 (Grants to Gaelic Organisations) audited the performance management of the Delivery Partners (MFOs). As a result of this, this review audited the performance management of Other Grants awarded, this was agreed with Senior Management.

# 1 EXECUTIVE SUMMARY

## Limitation of scope

There is no limitation of scope.

## Background

### Income for distribution to Gaelic Speaking Organisations

The Organisation receives a Grant-in-Aid award from the Scottish Government for each financial year so that it can meet its aims and obligations. The Funding Scheme page of the Organisation's website states:

It is through funding the main Gaelic organisations and other agreed contractors that the Organisation carries out the majority of the work for which it is responsible. However, sometimes the Organisation will award contracts to relevant individuals and organisations in order to accomplish a specific strategic goal, and the Organisation also funds initiatives in partnership with other organisations. The Organisation distributes funding to public bodies who are drafting and implementing Gaelic language plans.

### Funding Schemes

The Organisation runs funding schemes at different times through the year in addition to ad hoc project proposals at any time during the year. During 2023/24, the Organisation had the following funding schemes on offer:

- Gaelic Arts Fund;
- Gaelic Immersion Courses for Education Practitioners Grants;
- Gaelic Education Grants;
- Gaelic Early Years Grants;
- Taic Freumhan Coimhearsnachd (Community Grants);
- Gaelic Plans Fund;
- Colmcille;
- Gaelic Officers Scheme; and
- Other/General Grants.

# 1 EXECUTIVE SUMMARY

## Information on Website

The Organisation's website includes a section on funding and within the Funding Schemes page there are sections relating to the various grants provided by the Organisation. Each individual grant section provides information and links to the documentation required for each of the schemes.

## Desk Top Instructions

To record the processes involved in inviting, receiving, evaluating, approving and paying grants under the various grant funding schemes, in support of the Organisation's Framework document and Corporate Plan, the Organisation maintains desk notes. These act as guidance for staff involved in the grants processes.

## Application and Assessment

Applications for funding are submitted by applicants via the Fluxx System.

After the closing date of the relevant scheme, the Funding and Projects Manager (FPM) will screen applications to ensure they comply with the rules of the fund. Any complaint applications will then be moved from applications to assessment on Fluxx.

A panel of a minimum of 3 Organisation Officers/Directors will assess each application according to the pre-determined scoring criteria of that particular grant.

The conclusion of this panel will be presented to the Senior Management Team (SMT) for decision.

The SMT decides whether to approve, approve in principle, request further information or refuse the application and if approving, what sum of funding to offer and any special conditions to apply to the grant.

Any application approved by the SMT where the sum of funding offered is between £50,000 and £99,999 is presented to the Policy and Resources Committee for decision.

Any application approved by the SMT where the sum of funding offered is £100,000 or more, is presented to the Board for decision.

# 1 EXECUTIVE SUMMARY

## Post-Decision

Approved applications are sent a letter of offer by the Director of Development (DD) and rejected applications are sent a letter of refusal. The letter of offer will include standard grant conditions, application-specific conditions, a bank details form and a timetable for the project.

If the recommended funding award is £25,000 or more, the letter of offer is instead signed by the Chief Executive.

All letters of offer must require that the applicant submits a final report at the end of the grant period.

For grants of over £10,000 or that run for over 14 months, the letter of offer should include a requirement for the applicant to submit at least 1 progress report.

Further progress reports can be required of applicants in the letter of offer as deemed necessary or in accordance with the guidance of the scheme.

For projects where 1 report is required, the letter of offer should typically set out that 80% of the grant should be made payable upon signed return of the funding agreement, and the final 20% payable upon return of a satisfactory final report. If the total grant value is £1,000 or under, the payment can be made in full upon return of the funding agreement.

For projects where there are more than 1 report required, it may be considered to set out that 60% of the grant is payable upon signed return of the funding agreement, and that the remaining grant payable is divided equally to be payable upon return of the following reports.

On return of a satisfactory report for the project, FPM will review the report and pass on to the DD. The DD will decide to approve the report or request more information.

After approval of a report, if a grant payment was conditional on the submission of that report, the DD will authorise the next part of the grant payment in Fluxx (in full or part depending on need) which will allow Finance to make payment to the Applicant.

# 1 EXECUTIVE SUMMARY

## Work Undertaken

Our work undertaken for this review included the following:

**Objective 1. The Organisation has robust processes and procedures in place for the confirmation of receipt of performance reports from MFOs.**

- Discussions with Funding and Projects Manager to establish the operational and financial control arrangements and staff involvement in this process.
- Evaluating these arrangements to confirm their adequacy and evaluating whether they comply with current guidance.
- A review of desk top instructions to ensure that they provide clear guidance for staff members.
- A review of the Organisation's website to ensure it included appropriate coverage of grant information.
- A review of the Fluxx System Handbook to ensure that it provides clear guidance for staff members.

**Objective 2. Staff members are adhering to the processes and procedures applied by the grant's management team.**

- Testing of 25 Other Grants awarded by the Organisation.
- Verifying that the information recorded on the Fluxx System matched the payment made and the original grant documentation.
- Ensuring that grants paid received the correct level of authorisation.
- Confirming that desk top instructions were being adhered to.
- An assessment of supporting documentation which supports the grants process.

**Objective 3. MFOs are adhering to the performance requirements set out within their grant award.**

- As part of our sample testing, we reviewed the Performance Reports to date for each of our 25 sampled grants, to ensure that Grantees are adhering to the outlined targets.

**Objective 4. The performance of the MFOs is reported to Senior Management and the Board.**

- An appraisal of the adequacy of information provided to Senior Management and the Board for decision making.

# 1 EXECUTIVE SUMMARY

## Conclusion

### Overall conclusion

#### Overall Conclusion: Strong

Following our review, we can conclude that the Organisation has strong controls in place over the processes and procedures in place for the approval of grants and the release of funds. We have raised several good practice points and 2 recommendations for improvement. Please see **Section 3: Detailed Recommendations** for further information.

### Summary of recommendations

#### Grading of recommendations

	High	Medium	Low	Total
External Organisations (MFO's) - Performance Management	0	0	2	2

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.	From our review we can confirm that the Organisation has desk top instructions for its Other Awarded Grants. From our testing of the processes used, we found that the grants were reviewed, processed, and approved in line with the desk top instructions.
2.	Fluxx is the Organisation's Grant Management System, used internally by staff. The Organisation has a robust Fluxx Internal Handbook which supplements Fluxx's own knowledge base and training with specific information relating to the Organisation instance of Fluxx.
3.	Each Grant awarded has targets to achieve within the terms of the funding agreement and these are actively monitored throughout the year within progress reports. The funding agreements outline the schedule of submission deadline for the Grantees progress reports.
4.	<p>The Organisation's website contains relevant and robust information on all of its funding schemes. Each funding scheme contains key information, including:</p> <ul style="list-style-type: none"> <li>➤ Guidelines for applicants;</li> <li>➤ Scheme details; and</li> <li>➤ Funding guidance.</li> </ul> <p>Within each individual grant section there is information and links to documentation required for each of the schemes.</p>

## 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.

### External Organisations (MFO's) - Performance Management

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	2	2

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

Sample Testing - Evidence of Approvals			
Ref.	Finding and Risk	Grade	Recommendation
1.	<p>All Other Grant applications made to the Organisation are assessed, reviewed and approved by either the Senior Management Team (Under £50,000), the Policy and Resources Committee (Between £50,000 and £99,999) or the Board (£100,000 and above).</p> <p>From our sample testing of 25 Other Grants awarded, we found that for 1 of them we were not able to evidence the assessment and approval by the Senior Management Team. The value of the Grant was £22,750 and it was not recorded on the SMT meeting minutes.</p> <p>Without appropriately assessing and approving all grant applications, there is a risk that grant funding is allocated incorrectly.</p>	Low	<p>We recommend that all Other Grant applications are appropriately assessed and approved in line with the limits documented within the desk notes.</p> <p>We also recommend the evidence of these checks are stored centrally.</p>

### 3 DETAILED RECOMMENDATIONS

Management response	Responsibility and implementation date
<p>We accept this recommendation and will formalise the recording of decisions made between the Sgioba Stiuiridh meetings.</p>	<p><i>Responsible Officer:</i> Steven Kellow / Iain MacMillan</p> <p><i>Implementation Date:</i> June 2024</p>

### 3 DETAILED RECOMMENDATIONS

Performance Reporting of Other Grants			
Ref.	Finding and Risk	Grade	Recommendation
2.	<p>The performance of Other Grants awarded is reported to the Senior Management Team and Policy and Resources Committee as required.</p> <p>During our review, we found that currently the performance of Other Grants awarded is not reported to the Senior Management Team and Policy and Resources Committee.</p> <p>We note that the Organisation have implemented a more structured way of assessing the reports received from projects, which could be used in future to provide an easier basis for evaluating the success or weaknesses of a given scheme.</p> <p>Without providing updates to the Senior Management Team and the Policy and Resources Committee, there is a risk that appropriate scrutiny and oversight of performance is not in place.</p>	<b>Low</b>	<p>We recommend that the Organisation introduce an appropriate reporting format to the Senior Management Team/Policy and Resources Committee in respect of Other Grant awards performance.</p>

### 3 DETAILED RECOMMENDATIONS

Management response	Responsibility and implementation date
<p>We agree with this recommendation and will develop a reporting format with which to communicate the review 2022/23 schemes.</p>	<p><i>Responsible Officer:</i> Steven Kellow</p> <p><i>Implementation Date:</i> September 2024</p>

## 4 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	11 March 2024
Closing meeting	15 March 2024
Draft report issued	26 March 2024
Receipt of management responses	1 May 2024
Final report issued	1 May 2024
Audit and Assurance Committee	21 May 2024
Number of audit days	3

# 5 KEY PERSONNEL

We detail below our staff who undertook the review together with the Organisation staff we spoke to during our review.

Wylie & Bisset LLP			
Partner	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
Senior Manager	Sue Brook	Senior Internal Audit Manager	susan.brook@wyliebisset.com
Auditor	Andrew Thomson	Internal Auditor	andrew.thomson@wyliebisset.com

Bòrd na Gàidhlig			
Key Contacts:	Steven Kellow	Funding & Projects Manager	stevenk@gaidhlig.scot
	Iain MacMillan	Director of Development	iain@gaidhlig.scot
Wylie & Bisset appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			



# Bòrd na Gàidhlig

## Internal Audit 2023-24

Risk Management  
March 2024

Overall Conclusion

Substantial

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# 1 EXECUTIVE SUMMARY

## Overview

### Purpose of review

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

This review formed part of the agreed 2023/24 Internal Audit Plan.

### Scope of review

Our objectives for this review were to ensure:

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

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

### Limitation of scope

There was no limitation of scope.

# 1 EXECUTIVE SUMMARY

## Background

### Risk Management Strategy

The Organisation have a Risk Management Strategy in place which was last approved by the Audit and Assurance Committee in May 2023. The strategy contains key information on the following areas:

- Strategic Risk Management;
- Risk Appetite;
- Risk Assessment (Identification/Scoring);
- Roles and Responsibilities; and
- Operational Risk Register.

### Roles and Responsibilities

The Organisation has assigned Roles and Responsibilities for key staff, and these are outlined within the Risk Management Strategy. Our review found that these are appropriate for the need of the Organisation.

### Risk Management Process

The Organisation use a risk matrix to calculate the risk impact X likelihood which can be seen below:

	5	10	15	20	25
	4	8	12	16	20
Likelihood	3	6	9	12	15
	2	4	6	8	10
	1	2	3	4	5
	<b>Impact</b>				

The scoring of risks and descriptors can be found on the Organisation’s Risk Registers. The 5x5 matrix is a standard scoring mechanism used by many organisations.

# 1 EXECUTIVE SUMMARY

## Risk Management

The Organisation has outlined within the Risk Management Strategy, their risk appetite.:

1. Tolerate – Accept the consequences of the risk should it occur. If the risk is tolerated no control measures require to be implemented and therefore the risk only requires to be monitored on a quarterly basis.
2. Treat – Take action to reduce the probability and/ or impact of the risk.
3. Transfer – Remove part of the risk to someone else.
4. Terminate – Cease the action/ activity that is causing the risk to occur if this is appropriate.
5. Take an Opportunity – Share the risk with a partner involved in the area of work.

## Strategic Risk Register

The Strategic Risk Register is aligned to the strategic objectives set out within the Organisation’s Corporate Plan – please see **Section 3: Observations** for further information. The Strategic Risk Register is reviewed by the Leadership Team, and on a quarterly basis by the AAC.

## Operational Risk Register

The Operational Risk Register is controlled and developed by the Leadership Team as referenced within the Roles and Responsibilities. The following information is provided for each individual risk:

- Risk Description;
- Consequence of Risk;
- Control Measures in Place;
- Action;
- Date Identified;
- Risk Appetite Category;
- Current Risk Assessment;
- Previous Risk Rating;
- Risk Movement;
- Unmitigated Risk Score; and
- Risk Owner.

# 1 EXECUTIVE SUMMARY

## Work Undertaken

Our work undertaken for this review included the following:

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

- We reviewed the Organisation’s Risk Management Strategy to ensure the strategic aims and objectives of risk management were clearly outlined.
- We assessed whether the Organisation has a defined Risk Appetite in place.
- We reviewed the roles and responsibilities to ensure these are clear and there is no overlap.

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

- We determined the process in place for identifying and evaluating risks in line with strategic objectives through discussion with the Head of Finance and Corporate Affairs and review of the Risk Management Strategy.
- We reviewed whether the Strategic and Operational Risk Registers are in line with the Risk Management Strategy and if these are regularly reviewed.
- We reviewed the Risk Registers to ensure these are being used appropriately to measure and control risk.

**Objective 3. The Organisation's new reporting framework meets the needs of the Organisation.**

- Discussions and review of the reporting arrangements in place regarding risk management to ensure that they are robust.
- We reviewed the Audit and Assurance Committee (May, September, November 2023 and February 2024) meeting minutes to ensure reporting arrangements are being followed appropriately.
- We reviewed the Board (June, October, December 2023 and March 2024) meeting minutes to ensure reporting arrangements are being followed appropriately.

# 1 EXECUTIVE SUMMARY

## Conclusion

### Overall conclusion

**Overall Conclusion: Substantial**

Following our review, we can provide the Organisation with a substantial level of assurance surrounding their risk management arrangements. This is highlighted as we have raised several good practice points. We have also raised 1 recommendation for improvement and 1 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
Risk Management	0	1	0	1

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.	Risk Management is a standing agenda item in both the Board Meetings and the Audit and Assurance Committee (AAC) Meetings.
2.	There are two risk registers in place at the Organisation, the Strategic Risk Register and the Operational Risk Register. For any new risks to be included within either of these registers it must be agreed and approved by the Leadership Team.
3.	The Risk Management Strategy effectively outlines how the Organisation quantifies risks. Specifically, the Organisation utilise a 5x5 Likelihood v Impact risk matrix when assessing risks and records the score on the relevant Risk Register.
4.	The Risk Management Strategy in place clearly outlines the Organisation's approach to risk management. It covers all areas we would expect to see including risk appetite, roles and responsibilities, risk identification, risk scoring and the reporting arrangements in place. The Risk Management Strategy was last approved by the AAC in May 2023.
5.	The Risk Management Strategy clearly outlines and defines the Roles and Responsibilities of those involved in the risk management process. This includes the Roles and Responsibilities of the Board, the AAC and the Leadership Team.
6.	There is a clear statement of risk appetite within the Organisation's Risk Management Strategy. The appetite for risk across the activities within the Organisation is represented in a table showing the tolerance for different areas of activity.

## 2 BENCHMARKING

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the most recently finished internal audit year.

### Risk Management

Benchmarking				
	High	Medium	Low	Total
Average number of recommendations in similar audits	0	1	2	3
Number of recommendations at Bòrd na Gàidhlig	0	1	0	1

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

### 3 DETAILED RECOMMENDATIONS

Risk Register - SMART			
Ref.	Finding and Risk	Grade	Recommendation
1.	<p>Robust actions are designed to mitigate risks within the risk register.</p> <p>We reviewed the Organisation's actions within the risk register and found them unmeasurable and not specific. The actions should be clear and measurable from the outset. This should be linked to an action plan to allow the Organisation to monitor these actions.</p> <p>For example, 'New stakeholder strategy being developed'. This action is stated as ongoing rather than completed. The actions should be clear and measurable from the outset.</p> <p>Where statements are set out in an ambiguous manner, confusion can arise as to what action is to be taken to achieve the end result. This can hinder the continuous risk management process.</p>	Medium	<p>We recommend that the Risk Register clearly sets out the actions and measures to be used to demonstrate progress.</p> <p>SMART terminology will assist in this process where each measure is: S – Specific M- Measurable A – Achievable R – Realistic T – Timely.</p> <p>Wylie and Bisset can provide assistance in this area as required.</p>



### 3 DETAILED RECOMMENDATIONS

Management response	Responsibility and implementation date
<p>We will action this recommendation by including timelines for the completion of actions. This will be done once the risk register has been updated to reflect the new Corporate Plan.</p>	<p><i>Responsible Officer:</i> <i>Nicola Pearson</i></p> <p><i>Implementation Date:</i> September 2024</p>

## 4 OBSERVATIONS

The following is a list of observations from our review

- |    |  |
|----|--|
| 1. | Due to delays from the Scottish Government in publishing the latest National Gaelic Plan, the Organisation is in the process of developing a new Corporate Plan. The Strategic Risk Register will be updated to reflect the finalised Strategic Objectives of this new plan. This will also mean that the Strategic Risk Register will be updated accordingly. |
|----|--|

## 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	11 March 2024
Closing meeting	15 March 2024
Draft report issued	26 March 2024
Receipt of management responses	1 May 2024
Final report issued	1 May 2024
Audit and Assurance Committee	21 May 2024
Number of audit days	2

## 6 KEY PERSONNEL

We detail below our staff who undertook the review together with the Organisation staff we spoke to during our review.

Wylie & Bisset LLP			
Partner	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
Senior Manager	Sue Brook	Senior Internal Audit Manager	susan.brook@wyliebisset.com
Auditor	Andrew Thomson	Internal Auditor	andrew.thomson@wyliebisset.com

Bòrd na Gàidhlig			
Key Contact	Nicola Pearson	Head of Finance & Corporate Affairs	nicola@gaidhlig.scot
Wylie & Bisset appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			



# Bord na Gaidhlig

Internal Audit 2023/24

Follow Up Review

+ March 2024

**Overall Conclusion**

**Strong**





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B. Grading Structure	13
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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 Bord na Gaidhlig'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. Even sound systems 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



## Purpose of Review

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

This assignment formed part of the agreed 2023/24 Annual Internal Audit Plan for the Organisation.

## Scope of Review

Our objective for this review was to ensure:

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

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



# 1. Executive Summary



## Conclusion

**Overall Conclusion: Strong**

Following our review, we can provide a strong level of assurance that the Organisation has endeavoured to implement internal audit recommendations made in 2022/23 and earlier years. This is highlighted as 2 of the 3 previous year's recommendations raised have been fully implemented, with the remaining 1 recommendation partially implemented. Please see **Appendix A Partially Implemented Recommendations** for further information.

## Summary of Recommendations

Grading of Recommendations	High	Medium	Low	Total
Appendix A – Partially Implemented Recommendations	-	1	-	1
Fully Implemented Recommendations	-	-	2	2

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



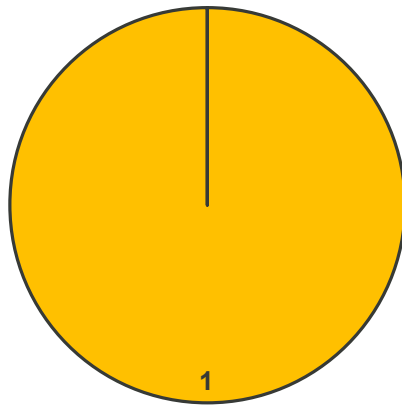


# 1. Executive Summary



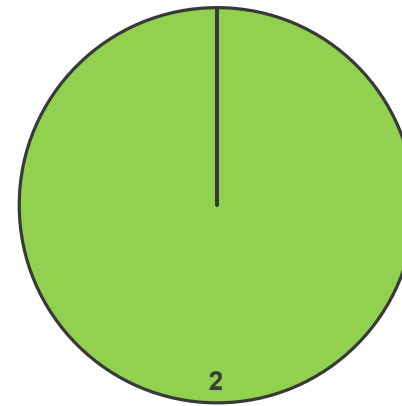
Summary of Recommendations by Grade

Partially Implemented



■ Medium

Fully Implemented



■ Low



# 1. Executive Summary



## Implementation of Recommendations – Summary of Implementation

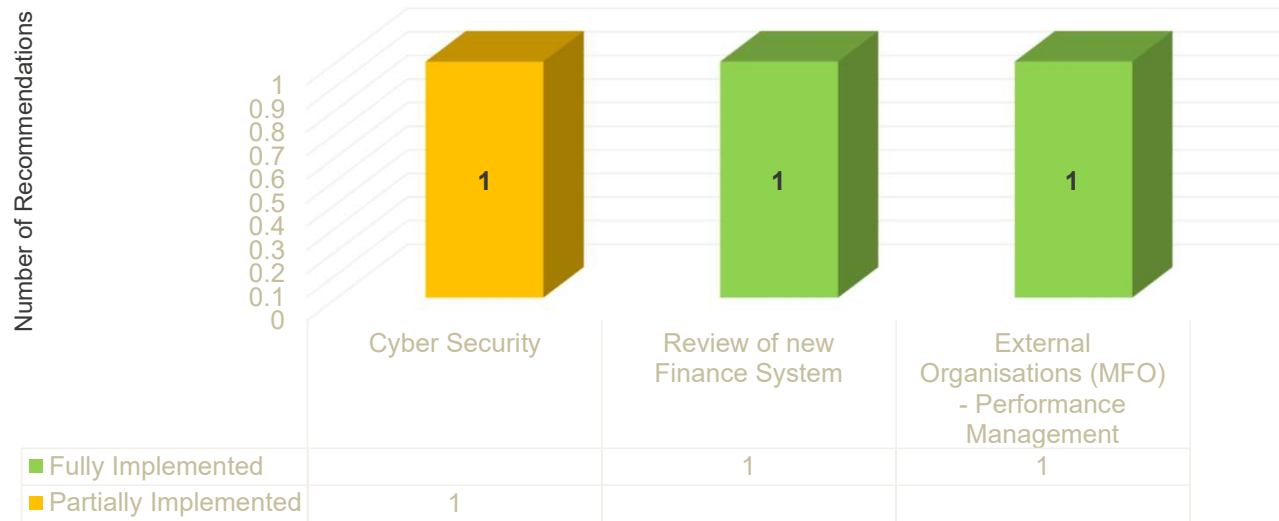
Audit Area	Total	Partially Implemented	Fully Implemented
Cyber Security (October 2022)	1	1	-
Review of New Finance System (April 2023)	1	-	1
External Organisations (MFOs) – Performance Management (April 2023)	1	-	1
<b>Total</b>	<b>3</b>	<b>1</b>	<b>2</b>
<b>Percentage of Total</b>	<b>100%</b>	<b>33%</b>	<b>67%</b>



# 1. Executive Summary



Breakdown of Recommendations by status of implementation, from 2022/23 and earlier years





## 2. Audit Arrangements



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

Audit Stage	Date
Fieldwork start	11 March 2024
Closing meeting	15 March 2024
Draft report issued	26 March 2024
Receipt of management responses	1 May 2024
Final report issued	1 May 2024
Audit and Assurance Committee	21 May 2024
Number of audit days planned	2



## 2. Audit Arrangements



We detail below our staff who undertook the review together with the Organisation staff we spoke to during our review.

Wylie & Bisset LLP			
Partner	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
Senior Manager	Sue Brook	Senior Internal Audit Manager	susan.brook@wyliebisset.com
Auditor	Andrew Thomson	Internal Auditor	andrew.thomson@wyliebisset.com

Bord na Gaidhlig			
Key contact	Nicola Pearson	Head of Finance & Corporate Affairs	nicola@gaidhlig.scot

Wylie & Bisset appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.



# Appendix A

Partially Implemented Recommendations

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+ March 2024



## A. Partially Implemented Recommendations



### Partially Implemented Recommendations

#### IT Disaster Recovery Testing Procedures, Cyber Security, October 2022

##### Original Finding

Disaster Recovery testing is undertaken to ensure that the Disaster Recovery and/or Business Continuity Plan is robust and that it is sufficient to address any disaster affecting the system.

Whilst it is acknowledged that the Organisation's business-critical resources reside within the Microsoft cloud and that the efficacy of the Organisation's Microsoft tenancy is monitored by the IT Support Partner, the Organisation should look to schedule a regular test of the provision that is in place. This will help confirm that the Organisation would recover fully following a disaster scenario, with the details of the tests themselves appropriately documented.

There is the risk that the lack of a thoroughly tested procedure to address a disaster scenario could impact upon the timely and appropriate response of the IT Support Partner to any catastrophic incident affecting IT.

##### Original Recommendation

We recommend that the Organisation schedule a regular test of the current backup and Disaster Recovery solution in place, and that the steps are formalised and the findings documented. These tests would involve, but may not be limited to:

- A formal test to ensure that the solutions in place are robust and working properly.
- Benchmarking to ensure the expected downtime and expected recovery time of these business-critical solutions match the Organisation's assumptions around Recovery Time Objectives (RTO) and Recovery Point Objectives (RPO).
- A formal schedule to ensure that these tests are undertaken with appropriate frequency.



## A. Partially Implemented Recommendations



### Partially Implemented Recommendations

IT Disaster Recovery Testing Procedures, Cyber Security, October 2022			
Ref	Finding from our 2023/24 Follow Up	Grade	Recommendation
1.	The Organisation have conducted testing on their IT Disaster Recovery Procedures, however, they have not yet documented the testing schedule being completed or future testing due to be undertaken.	<b>Medium</b>	We recommend that the Organisation formally document their testing schedule and outcomes.
Management Response		Responsibility and Implementation Date	
The testing of IT recovery and business continuity have been completed and are documented. These have been placed in the workplan to ensure they are performed annually.		<i>Responsible Officer: Nicola Pearson</i> <i>Implementation Date: April 2024</i>	





# Appendix B

Grading Structure

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+ March 2024



## B. Grading Structure



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

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, no or only minor recommendations identified
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately

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

Assurance	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



# Appendix C

Assignment Plan

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+ March 2024



## C. Assignment Plan



### **Audit Approach**

Our approach to the review will be:

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

### **Potential Key Risk**

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

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



### Head Office

168 Bath Street,  
Glasgow, G2 4TP

### Oban

4 High Street,  
Oban, PA34 4BG

### Manchester

3 Hardman Square,  
Spinningfields, M3 3EB

<b>Meeting:</b>	Audit and Assurance Committee
<b>Date:</b>	21 May 2024
<b>Title:</b>	Annual Internal Audit Report
<b>Action Required:</b>	For Decision
<b>Paper number:</b>	2.2
<b>Spokesperson:</b>	Susan Brook, Wylie & Bisset
<b>Appendices:</b>	PT1 Internal Audit Annual Report

## 1. Purpose

- 1.1. The paper presents the proposed annual internal audit report, which provides an overview of the audits undertaken by Wylie & Bisset during 2023/24.
- 1.2. This was the second year of a three year contract with Wylie & Bisset.
- 1.3. The paper is in English as report has been prepared by the Internal Auditors.

## 2. Background/Main points

- 2.1. The Internal Audit fieldwork was carried out between October 2023 and March 2024.
- 2.2. Nine reports were produced in total, seven of which were rated as strong - highest ranking - one rated as substantial, and one rated weak.
- 2.3. In conclusion, Wylie Bisset noted:

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

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

## 3. Recommendation

- 3.1. The Committee are requested to approve the report presented.

## 4. Main Strategic Impacts

- 4.1. Impact on Finance: Internal audit fees are included in the budget.
- 4.2. Impact on Staff: N/A
- 4.3. Impact on Training: N/A
- 4.4. Link Corporate Aims: Bòrd na Gàidhlig will continue to develop how it works.
- 4.5. Impacts on Reputation: It is important the Bòrd na Gàidhlig continues to demonstrate improvement and internal audit reviews contribute to this.
- 4.6. Impacts on Health and Safety: N/A
- 4.7. Legal Impacts: N/A

4.8. Impacts on Equality: N/A

4.9. Impacts on the Environment: N/A

**5. Links to the National Performance Framework**

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

**6. Governance Route**

N/A

**7. Confirmation of Circulation of Document**

7.1. This is an open paper.



# Bòrd na Gàidhlig

Internal Audit 2023/24  
Annual Report

+ April 2024







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5. Key Performance Indicators	16
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## 1. Introduction



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

We conduct our activity within the overarching framework of the Institute of Internal Auditors, Definition of Internal Auditing, Code of Ethics and International Standards for the Professional Practice of Internal Auditing, together with the UK Public Sector Internal Audit Standards, first introduced in April 2013.

In line with these Standards, we have developed a robust quality assurance process to ensure that each of our activities and reports are of a high and consistent standard. Quality assurance activity includes interim reviews during the internal audit process and an extensive final review before reports are issued to clients and other stakeholders. We actively seek to improve the services we deliver through a programme of CPD, training, networking and engagement with internal peers, as well as by piloting new ways of working.

We had an extensive external assessment undertaken against these standards in November 2023. The assessment was undertaken by the Chartered Institute of Internal Auditors who concluded:

"We are pleased to report that the Wylie and Bisset LLP Internal Audit Department conforms with the Standards, as well as the Definition of Internal Auditing, Core Principles and the Code of Ethics, which form the mandatory elements of the Public Sector Internal Audit Standards (PSIAS) and the Institute of Internal Auditors' International Professional Practices Framework (IPPF), the globally recognised standard of quality in Internal Auditing.

The Chartered Institute of Internal Auditors also highlighted our compliance with all 64 standards of the IPPF.

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



## 2. Executive Summary



### Overall Opinion

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

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

Our fieldwork was carried out between October 2023 and March 2024, and we have not undertaken any further internal audit assignments at the time of this report.

The overall findings and conclusion of each report are highlighted in Section 3. As can be seen from the summary in Section 3 all areas included in the Operational Plan for 2023/24 have been completed with the exception of the Income and Debtors review that has been pushed back to 2024/25. A Review of the Finance System was brought forward to replace the Income and Debtors review.

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

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

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



## 2. Executive Summary (continued)



### Basis of Opinion

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

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

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

- + All audits undertaken during the year ended 31 April 2024;
- + Any follow-up action taken in respect of audits from previous periods;
- + Any significant recommendations not accepted by management and the consequent risks;
- + The effects of any significant changes in the Organisation's objectives or systems;
- + Matters arising from previous reports to the Audit and Assurance Committee;
- + Any limitations which may have been placed on the scope of internal audit;
- + The extent to which resource constraints may impinge on the Head of Internal Audit's ability to meet the full audit needs of the Organisation;
- + What proportion of the Organisation's audit need has been covered to date;
- + The outcomes of our quality assurance processes.



### 3. Audit Findings



#### Summary of Work Undertaken

The following table summarises the audit work undertaken in 2023/24. The grading structure used in our reports can be found in Appendix A.

Area	Planned Days	Actual Days	Status	Overall Conclusion	High Priority Recommendations	Medium Priority Recommendations	Low Priority Recommendations
Grants to Gaelic Organisation's	2	2	Complete	Strong	-	-	1
Employee Performance Management	3	3	Complete	Strong	-	-	1
Purchase Order System Review	4	4	Complete	Strong	-	-	-
Information Security and Management	3	3	Complete	Strong	-	-	1
Staff Recruitment and Succession Planning	4	4	Complete	Weak	2	3	-
Review of Finance System	-	4	Brought forward from 2024-25	Strong	-	-	1
Income and Creditors	4	-	Replaced with Review of Finance System	N/A	N/A	N/A	N/A
External Organisations – Performance Management	3	3	Complete	Strong	-	-	2



## 3. Audit Findings



### Summary of Work Undertaken

The following table summarises the audit work undertaken in 2023/24. The grading structure used in our reports can be found in Appendix A.

Area	Planned Days	Actual Days	Status	Overall Conclusion	High Priority Recommendations	Medium Priority Recommendations	Low Priority Recommendations
Risk Management	2	2	Complete	Substantial	-	1	-
Follow Up Review	2	2	Complete	Strong	-	1	-
Audit Management	3	3	N/A	N/A	N/A	N/A	N/A
<b>Total</b>	<b>30</b>	<b>30</b>	-	-	<b>2</b>	<b>5</b>	<b>6</b>



### 3. Audit Findings



The following high priority recommendations were raised during the year.

Area 1	Finding	Recommendation
<p><b>Equality, Diversity and Inclusion (Staff Recruitment and Succession Planning)</b></p>	<p>Promoting and delivering Equality , Diversity and Inclusion (EDI) in the workplace is an essential aspect of good people management, in line with the Equality Act 2010.</p> <p>The Organisation's Equalities Report and Outcomes for 2021 to 2025 focuses on statistical information regarding Gaelic learners with a section on Equal Pay. It does not, however, mention the Organisation's employees and there is currently no Equality, Diversity and Inclusion policy in place.</p> <p>If EDI is not promoted effectively the Organisation may incur reputational and/or financial damage.</p>	<p>The Organisation is required to ensure that a separate EDI policy is in place for staff.</p>



### 3. Audit Findings



The following high priority recommendations were raised during the year.

Area 1	Management Response
<b>Equality, Diversity and Inclusion (Staff Recruitment and Succession Planning)</b>	A distinct Equality, Diversity and Inclusion Policy will be added to the suite of Bòrd na Gàidhlig policies and training delivered to staff. Policy will be drafted by 31/01/24 and staff training carried out in first quarter of next financial year.





### 3. Audit Findings



The following high priority recommendations were raised during the year.

Area 2	Finding	Recommendation
<p><b>Pre-Employment Checks (Staff Recruitment and Succession Planning)</b></p>	<p>It is an employer's responsibility to ensure that appropriate pre-employment checks are carried out for new employees, including the provision of an appropriate form of identification and right to work where appropriate. Reliance should not be made solely on third parties, such as Disclosure Scotland. Our testing of a sample of seven out of thirteen starters in 2022 and 2023 showed the following:</p> <p><u>References</u></p> <ul style="list-style-type: none"> <li>➤ 4 out of 7 employees had evidence of two references;</li> <li>➤ 1 employee had 2 references with no name of the people giving the reference. The references were typed without a letterhead, and no evidence of e-mail requests for references;</li> <li>➤ 3 employees had only evidence of 1 reference.</li> </ul> <p><u>Disclosure Scotland Certification</u></p> <ul style="list-style-type: none"> <li>➤ 4 out of 7 employees had proof of Disclosure Scotland certificate, 2 of which were not included in the Disclosure dashboard;</li> <li>➤ 3 employees were included in the DBS dashboard as proof that DBS was completed.</li> </ul> <p><u>Right to Work - Passports/Other Form of Identification</u></p> <ul style="list-style-type: none"> <li>➤ 4 out of 7 employees had passport evidence;</li> <li>➤ 1 employee only had a birth register showing a year of birth and their maiden name;</li> <li>➤ 1 employee had a passport with a different surname to their registered name;</li> <li>➤ 1 employee had no form of Identification.</li> </ul>	<p>We recommend that appropriate forms of ID are evidenced for all new starters and a record of all checks is maintained. This should include sight, of all Disclosure Scotland certificates.</p>



### 3. Audit Findings



The following high priority recommendations were raised during the year.

Area 2	Finding	Recommendation
<p><b>Pre-Employment Checks (Staff Recruitment and Succession Planning)</b></p>	<p>In addition to the findings above, we found an instance where an employee was registered on the payroll as having a different surname to the surname shown on their identifying documentation.</p> <p>Therefore, we concluded the following:</p> <ul style="list-style-type: none"> <li>➤ The Organisation seems to be relying on Disclosure Scotland for employees' proof of identification and right to work, as not all employees had evidence of those on file.</li> <li>➤ Some employees were omitted from the Organisation's Disclosure Scotland dashboard, which aim is to record details of every new starter's Disclosure Scotland certificate.</li> </ul> <p>Such examples can lead to fraud and misrepresentation going undetected, which, if an inappropriate person is recruited, may lead to reputational and/or financial damage to the Organisation.</p>	



### 3. Audit Findings



The following high priority recommendations were raised during the year.

Area 2	Management Response
<p><b>Pre-Employment Checks (Staff Recruitment and Succession Planning)</b></p>	<p>Whilst we are confident that all necessary checks are being carried out we agree that this needs to be done evidenced and stored, where appropriate, in the individual People HR files.</p> <p>The Recruitment Guidelines will be expanded to explicitly state that these checks must be evidenced and the evidence uploaded to People HR.</p> <p>This will also be reiterated to managers and spot checks on completeness of People HR files carried out.</p>



## 4. Benchmarking



We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the previous financial year.

Area	High	Medium	Low	Total	
<b>Grants to Gaelic Organisations</b>					
Average number of recommendations in similar audits	-	-	-	-	
Recommendations at Bòrd na Gàidhlig	-	-	1	1	
<b>Employee Performance Management</b>					
Average number of recommendations in similar audits	-	2	2	4	
Recommendations at Bòrd na Gàidhlig	-	-	1	1	
<b>Purchase Order System Review</b>					
Average number of recommendations in similar audits	-	-	1	1	
Recommendations at Bòrd na Gàidhlig	-	-	-	-	
<b>Staff Recruitment and Succession Planning</b>					
Average number of recommendations in similar audits	-	2	5	7	
Recommendations at Bòrd na Gàidhlig	2	3	-	5	
<b>Summary Carry Forward</b>					
Average number of recommendations in similar audits	-	4	8	12	
Recommendations at Bòrd na Gàidhlig	2	3	2	7	



## 4. Benchmarking



We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the previous financial year.

Area	High	Medium	Low	Total	
<b>Summary Brought Forward</b>					
Average number of recommendations in similar audits b/f	-	4	8	12	
Recommendations at Bòrd na Gàidhlig b/f	2	3	2	7	
<b>Review of Finance System</b>					
Average number of recommendations in similar audits	-	-	1	1	
Recommendations at Bòrd na Gàidhlig	-	-	1	1	
<b>External Organisations – Performance Management</b>					
Average number of recommendations in similar audits	-	-	1	1	
Recommendations at Bòrd na Gàidhlig	-	-	2	2	
<b>Risk Management</b>					
Average number of recommendations in similar audits	-	1	2	3	
Recommendations at Bòrd na Gàidhlig	-	1	-	1	
<b>Summary</b>					
Average number of recommendations in similar audits	-	5	12	17	
Recommendations at Bòrd na Gàidhlig	2	4	5	11	

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

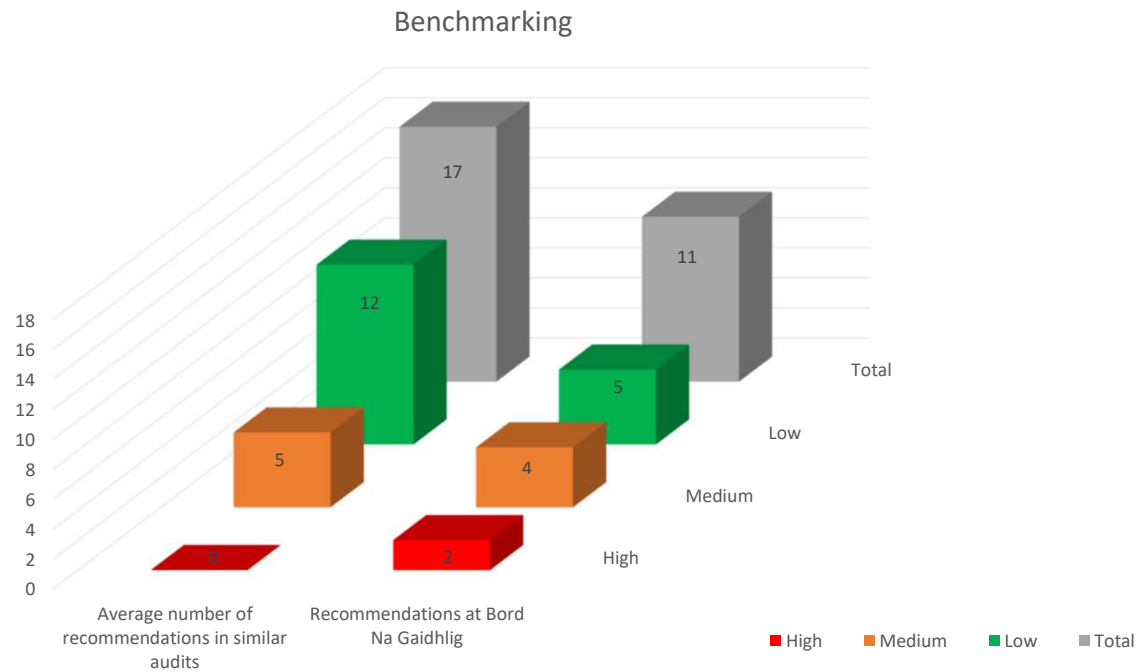
There is no benchmarking includes for the Information Security review as this was specifically completed for the Organisation.



## 4. Benchmarking



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



As demonstrated on the earlier page, the Organisation has a lower number of recommendations in comparison with the organisations it has been benchmarked against.

## 5. Key Performance Indicators



Performance Indicator	Target	Actual
Internal audit days completed in line with agreed timetable and days allocation	100%	100%
Draft scopes provided no later than 10 working days before the internal audit start date and final scopes no later than 5 working days before each start date	100%	100%
Draft reports issued within 10 working days of exit meeting	100%	89%*
Management provide responses to draft reports within 15 working days of receipt of draft reports	100%	0%**
Final reports issued within 5 working days of receipt of management responses	100%	100%
Recommendations accepted by management	100%	100%
Draft annual internal audit report to be provided by 30 April each year	100%	100%
Attendance at Audit and Assurance Committee meetings by a senior member of staff	100%	100%
Suitably experienced staff used on all assignments	100%	100%

\* Draft report for the Review of Finance System audit was late due to annual leave around the Christmas break.

\*\* Management Responses received late for all 9 of the reviews.



# Appendix A

## Grading Structure





## A. Grading Structure



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

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, some minor recommendations identified
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately

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

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



### Head Office

168 Bath Street,  
Glasgow, G2 4TP

### Oban

4 High Street,  
Oban, PA34 4BG

### Manchester

3 Hardman Square,  
Spinningfields, M3 3EB

<b>Meeting:</b>	Audit and Assurance Committee
<b>Date:</b>	21 May 2024
<b>Title:</b>	Internal Audit Plan 2024/25
<b>Action Required:</b>	For Decision
<b>Paper number:</b>	2.3
<b>Spokesperson:</b>	Susan Brook, Wylie & Bisset
<b>Appendices:</b>	PT1 Audit Plan 2024/25

### 1. Purpose

- 1.1. The paper presents the proposed annual internal audit plan to be undertaken during 2024/25. This will be the third year of a three-year contract with Wylie & Bisset.
- 1.2. The paper is in English as report has been prepared by the Internal Auditors.

### 2. Background/Main points

- 2.1. The prime responsibility of the Internal Audit Service (IAS) is to provide the Audit & Assurance Committee, Ceannard and other senior management of the organisation, with an objective assessment of the adequacy and effectiveness of management's internal control systems.
- 2.2. Below is a summary of the Internal Audit input proposed for 2024/25:

#### 1 April 2024 to 31 March 2025

Visit	Audit Area	No. of Days
1. September	Grants to Gaelic Organisations	2
	Review of new MFO funding model	3
2. November	Procurement	4
	Absence Management	4
	Governance and Risk Management	5
3. March	Payroll and Expenses	4
	Performance Management	3
	Follow Up Review	2
	Audit Management	3
	<b>Total Days</b>	<b>30</b>

### 3. Recommendation

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

#### 4. Main Strategic Impacts

- 4.1. Impact on Finance: Internal audit fees are included in the budget.
- 4.2. Impact on Staff: N/A
- 4.3. Impact on Training: N/A
- 4.4. Link Corporate Aims: Bòrd na Gàidhlig will continue to develop how it works.
- 4.5. Impacts on Reputation: It is important the Bòrd na Gàidhlig continues to demonstrate improvement and internal audit reviews contribute to this.
- 4.6. Impacts on Health and Safety: N/A
- 4.7. Legal Impacts: N/A
- 4.8. Impacts on Equality: N/A
- 4.9. Impacts on the Environment: N/A

#### 5. Links to the National Performance Framework

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

#### 6. Governance Route

N/A

#### 7. Confirmation of Circulation of Document

- 7.1. This is an open paper.



# Bord Na Gaidhlig

Internal Audit Plan  
2024 - 2025

+ April 2024





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## Introduction



### **Background**

Wylie & Bisset LLP were appointed as Internal Auditors by the Audit & Assurance Committee with effect from 1 April 2022 for a period of 3 years until 31 March 2025.

### **Internal Audit**

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

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

Also, the operation and conduct of the IAS must comply with the guidelines set down by the Institute of Internal Auditors and the Public Sector Internal Audit Standards .

### **Terms of Reference – Internal Audit**

The provision of the IAS by Wylie & Bisset LLP is covered by the letter of engagement dated 25 April 2022.

### **Formal Approval**

The original Audit Needs Assessment (“ANA”) was presented to the Audit & Assurance Committee of the Organisation on 24 May 2022 for approval. This Plan covers the plan for 2024/25 and will be presented to the Audit & Assurance Committee on 21 May 2024 for approval.



# Operational Plan

2024/25

---

+ April 2024





# Grants to Gaelic Organisations



Audit area	High level indicative summary scope	Total number of days
Grants to Gaelic Organisations	<p>The purpose of this assignment is to review the processes and procedures in place for the approval of grants and the release of instalments. We will undertake testing of the grants released to ensure that the Organisation's procedures are being adhered to.</p> <p>Our objectives for this review will be as follows:</p> <ul style="list-style-type: none"><li>+ The Organisation has robust processes and procedures in place for the approval of grants and the release of instalments.</li><li>+ The Organisation are adhering to the processes and procedures relating to the approval of grants and the release of instalments.</li><li>+ The Organisation are providing sufficient information to Senior Management and the Board regarding grants being made.</li></ul>	2



# Review of Funding Model to MFO



Audit area	High level indicative summary scope	Total number of days
Review of Funding Model to MFO	<p>The purpose of this assignment is to evaluate the revised arrangements in place for monitoring and developing the funding model which supports the administration of funding to MFO's.</p> <p>Our objectives for this review will be as follows:</p> <ul style="list-style-type: none"> <li>➤ The funding model aligns with the objectives of the Organisation and meets the needs of the delivery partners.</li> <li>➤ There is appropriate segregation of duties in place.</li> <li>➤ Ensure the data is complete and accurate and that reliable results are produced.</li> <li>➤ The performance is appropriately monitored.</li> <li>➤ Evaluate that the MFOs funding is utilised and monitored appropriately within the Organisation.</li> <li>➤ Establish how the funds are allocated. including criteria for distribution.</li> </ul>	3



# Procurement



Audit area	High level indicative summary scope	Total number of days
Procurement	<p>The purpose of this review is to conduct a review of the procurement process in place, from identifying procurement needs, through to appraising options and contracting with suppliers. We will also look to provide assurance that the Organisation is complying with legislative requirements. We will also review the controls the Organisation has in place to mitigate the risk of fraud.</p> <p>Our objectives for this review will be as follows:</p> <ul style="list-style-type: none"> <li>➤ An agreed procurement strategy and appropriate policies and procedures are in place to guide staff on making purchasing decisions.</li> <li>➤ Staff have been trained in procurement and receive appropriate procurement support.</li> <li>➤ Agreed procurement procedures are being consistently followed, leading to value being achieved from purchases.</li> <li>➤ There are agreed contracts in place with favourable terms, with key suppliers.</li> <li>➤ There are controls in place to mitigate the risk of fraud.</li> </ul>	4



# Absence Management



Audit area	High level indicative summary scope	Total number of days
Absence Management	<p>The purpose of this assignment is to review the Organisation’s Absence Management Procedures to ensure they are appropriate and are being followed by all members of staff. Our review will consider whether the absence policies are being complied with consistently throughout the Organisation and whether the reporting arrangements in place are sufficient.</p> <p>Our objectives for this review will be as follows:</p> <ul style="list-style-type: none"> <li>➤ The Organisation has policies and procedures in place for absence monitoring and management.</li> <li>➤ The Organisation appropriately monitors staff absence.</li> <li>➤ Appropriate actions are taken to minimise staff absence.</li> <li>➤ Roles and responsibilities in respect of absence monitoring and management are clearly defined and appropriate.</li> <li>➤ The Organisation has appropriate reporting in place regarding absence monitoring and management.</li> <li>➤ Absences are processed and monitored consistently and in line with the Organisation's procedure.</li> </ul>	4



# Governance and Risk Management



Audit area	High level indicative summary scope	Total number of days
Governance and Risk Management	<p>The purpose of this assignment is to ensure that the Organisation has appropriate Governance and Risk Management arrangements in place and that these have been embedded throughout the whole Organisation. This review will look to provide assurance that the Organisation’s Corporate Governance and Risk Management arrangements are appropriate and represent good practice.</p> <p>Our objectives for this review will be as follows:</p> <ul style="list-style-type: none"> <li>➤ Board and Committee terms of reference are clear and not overlapping.</li> <li>➤ Board and Committees have a programme of work in accordance with their terms of reference that allows them to make an effective and timely contribution.</li> <li>➤ Members are provided with sufficient, high quality management information in their areas of responsibility.</li> <li>➤ Board and Committees are appropriately attended, and members are sufficiently engaged.</li> <li>➤ The Board and Committees have effectively assessed their performance and the balance of skills required within the Board and Committees.</li> <li>➤ The Organisation has adopted a systematic process in identifying, evaluating and measuring its strategic and operational risks.</li> <li>➤ The Organisation has adequate reporting in relation to risk management activities.</li> <li>➤ The Organisation is providing appropriate risk management training for its staff and Board Members.</li> </ul>	5



# Payroll and Expenses



Audit area	High level indicative summary scope	Total number of days
Payroll and Expenses	<p>The purpose of this assignment is ensure that the Organisation is calculating its payroll correctly and that there are robust processes in place to ensure that the payroll is processed timely. This will include consideration of deductions and additions to salaries, including expenses.</p> <p>This review forms part of our 2023/24 Internal Audit Annual Plan.</p> <p>Our objectives for this review will be as follows:</p> <ul style="list-style-type: none"> <li>➤ Payroll data is properly reviewed and authorised before being processed.</li> <li>➤ Staff are only paid for the hours that they have worked.</li> <li>➤ Leavers are appropriately removed from the system in a timely manner so overpayments are not made.</li> <li>➤ New starters are accurately entered onto the payroll system and are paid accurately and timely.</li> <li>➤ Expense claims are appropriately authorised by the employee's line manager and where necessary include the relevant supporting documentation.</li> <li>➤ Appropriate reconciliations are carried out.</li> </ul>	4



# External Organisations (MFOs) - Performance Management



Audit area	High level indicative summary scope	Total number of days
External Organisations (MFOs) Performance Management	<p>The purpose of this assignment is to review the processes and procedures in place for the confirmation of receipt of performance reports for major Gaelic development partners (MFOs). We will also review the procedures and processes applied by the grant's management Team.</p> <p>Our objectives for this review will be as follows:</p> <ul style="list-style-type: none"> <li>➤ The Organisation has robust processes and procedures in place for the confirmation of receipt of performance reports from MFOs.</li> <li>➤ Staff members are adhering to the processes and procedures applied by the Grant's Management Team.</li> <li>➤ MFOs are adhering to the performance requirements set out within their grant award.</li> <li>➤ The performance of the MFOs is reported to Senior Management and the Board.</li> </ul>	3



## Follow up



Audit area	High level indicative summary scope	Total number of days
Follow up	<p>The effectiveness of the internal control system may be compromised if management fails to implement agreed audit recommendations. Our follow up work will provide the Audit and Assurance Committee with assurance that prior year recommendations are implemented within the expected timescales.</p> <p>Our objective for this review will be as follows:</p> <ul style="list-style-type: none"> <li>➤ The Organisation has appropriately implemented any outstanding internal audit recommendations made in prior years.</li> </ul>	2





# Assignment Plans & Dates



## Assignment Plans

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

## Key Dates

Visit	Name	No. of audit days	Key Organisation personnel	Provisional start date for visit	Provisional date of issue of draft report	Provisional date for reporting to Audit and Assurance Committee
1	Grants to Gaelic Organisations	2	Head of Finance and Corporate Affairs	16 September 2024	30 September 2024	19 November 2024
	Review of new Funding Model to MFO	3				
2	Procurement	4	Head of Finance and Corporate Affairs	18 November 2024	2 December 2024	25 February 2025
	Absence Management	4	Operations Manager			
	Governance and Risk Management	5	Head of Finance and Corporate Affairs			
3	Payroll and Expenses	4	Head of Finance and Corporate Affairs	10 March 2025	24 March 2025	tbc
	Performance Management	3				
	Follow up	2				

+ April 2024

+ Bord Na Gaidhlig



# Appendices

- A – Summary of Internal Audit Input
- B – Grading Structure
- C – Key Performance Indicators
- D – Training Topics



## A – Summary of Internal Audit Input



1 April 2022 to 31 March 2025		Operating Plan (No. Of days)			
System	Audit Area	2022/23	2023/24	2024/25	
Financial Systems	Review of New Finance Systems	4			
	Budgetary & Financial Reporting	4			
	Purchase Order System Review		4		
	Income & Debtors		4		
	Procurement			4	
	Payroll & Expenses			4	
	Review of new Funding Model for MFO's			3	
	Non – Financial Systems	Grants Gaelic Organisations	2	2	2
		Performance Management	3		
External Organisations (MFOs) – Performance Management		3	3	3	
Employee Performance Management			3		
Staff Recruitment & Succession Planning			4		
Absence Management				4	
	<b>Total Days</b>	<b>16</b>	<b>20</b>	<b>20</b>	



## A – Summary of Internal Audit Input



1 April 2022 to 31 March 2025		Operating Plan (No. Of days)		
System	Audit Area	2022/23	2023/24	2024/25
	<b>Total days b/f</b>	<b>16</b>	<b>20</b>	<b>20</b>
IT Systems	Information Security & Management		3	
	Cyber Security	4		
Governance	Corporate Governance	3		
	Governance and Risk Management			5
	Risk Management	2	2	
Required	Follow up review	2	2	2
	Audit Management	3	3	3
	<b>Total Days</b>	<b>30</b>	<b>30</b>	<b>30</b>



## B – Grading Structure



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

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, some minor recommendations identified
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately

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

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



## C – Key Performance Indicators



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



## D – Training Topics



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

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



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3 Hardman Square,  
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<b>Meeting:</b>	Audit and Assurance Committee
<b>Date:</b>	21 May 2024
<b>Title:</b>	Status of Audit Recommendations
<b>Action Required:</b>	For Decision
<b>Paper number:</b>	2.4
<b>Spokesperson:</b>	Nicola Pearson, Head of Finance and Corporate Affairs
<b>Appendices:</b>	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.
- 1.2. The paper is in English as will be reviewed by the internal and external auditors as part of their audit work.

### 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 not outstanding internal audit recommendations.
- 2.3. There is one outstanding external audit recommendations.
- 2.4. There are two internal audit observations.
- 2.5. Recommendations made in the internal audit reviews presented today are noted as draft until approved by the committee.

### 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: Bòrd na Gàidhlig will continue to develop how it works.
- 4.5. Impacts on Reputation: It is important the Bòrd na Gàidhlig continues to demonstrate improvement and these audit recommendations contribute to this.
- 4.6. Impacts on Health and Safety: N/A
- 4.7. Legal Impacts: N/A
- 4.8. Impacts on Equality: N/A
- 4.9. Impacts on the Environment: N/A

**5. Links to the National Performance Framework**

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

**6. Governance Route**

6.1. Approved by the Leadership Team on 9 May 2024.

**7. Confirmation of Circulation of Document**

7.1. This is an open paper.

Unique Ref	Date added	Recommendation	Management Action	Owner	Current Position	Date of Update	Progress	Expected Completion Date
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## INTERNAL AUDIT RECOMMENDATIONS

IAR4	21/11/2023	We recommend that the Senior Management Team are presented with quarterly reports detailing how many POPs/PDPs have been uploaded to People HR demonstrating compliance	BNG will ensure regular reporting of the management of employee performance is presented to SMT	Operations Manager	Reporting added to the workplan for Sgioba Stiuiridh	29-Feb-24	Complete	31-Mar-24
IAR5	21/11/2023	We recommend that additional updates on Development Partner performance are discussed at the Policy and Resources Committee throughout the year.	BNG will provide two updates to the CPG each year at May and November meetings	Funding and Project Manager	Reporting added to the workplan for CPG	29-Feb-24	Complete	31-Mar-24
IAR6	20/02/2024	We recommend that all staff are reminded to complete all training modules on the Training Post website	BNG will request all staff complete this training and review it at least annually.	Operations Manager	Reminders sent to all staff and members still to complete the training.	08-Mar-24	Complete	31-Mar-24
IAR7	20/02/2024	The organisation is required to ensure that a separate EDI policy is in place for staff.	BNG will add a distinct Equality, Diversity and Inclusion Policy a draft to be prepared by 31/01/24 and staff training carried out in first quarter of 2024/25.	Operations Manager	Policy has been drafted and was presented to CPG in February.	06-Feb-24	Complete	31-Mar-24
IAR8	20/02/2024	We recommend that appropriate forms of ID are evidenced for all new starters and a record of all checks is maintained. Including sight of all Disclosure Scotland certificates.	The recruitment guidelines will be expanded to explicitly state that these checks must be evidenced and uploaded to People HR.	Operations Manager	Recruitment guidelines have been updated and spot checks on People HR have been scheduled.	06-Feb-24	Complete	31-Mar-24
IAR9	20/02/2024	The recruitment policy and guidance should be reviewed immediately to ensure it is reflective of current practice and recommendations raised.	Updated guidance and policy to be drafted by 31/01/24 and staff training carried out in first quarter of 2024/25	Operations Manager	Policy and guidance have been updated. Policy was presented to CPG in February.	06-Feb-24	Complete	31-Mar-24
IAR10	20/02/2024	The recruitment policy should include: Roles and responsibilities, relevant legislation, EDI, Discrimination, exact number of and nature of references required.	Updated guidance and policy to be drafted by 31/01/24 and staff training carried out in first quarter of 2024/25	Operations Manager	Policy and guidance have been updated. Policy was presented to CPG in February.	06-Feb-24	Complete	31-Mar-24
IAR11	20/02/2024	Probation reviews should be documented and saved in a consistent manner. Formal end of probation letters should be saved in People HR.	The recruitment guidelines will be expanded to explicitly state what documentation should be uploaded to People HR.	Operations Manager	Recruitment guidelines have been updated and spot checks on People HR have been scheduled.	06-Feb-24	Complete	31-Mar-24
IAR12	20/02/2024	The capability of Xero should be explored to enable details of authorisers and authorisation levels when applicable.	We will review the capabilities of Xero in this respect and determine if a change in procedure is required	Head of Finance & Corporate Affairs	Xero will allow this and we will implement this for the posting of journals. Desk notes will be updated to reflect this change.	07-Mar-24	Complete	31-Mar-24
IAR13	21/05/2024	<i>Other grant applications (non MFO) are appropriately assessed and approved in line with the limits documented within the desk notes and recommend the evidence of these checks are stored centrally.</i>	<i>We will formalise the recording of the decisions made between Sgioba Stiuiridh meetings.</i>	Funding & Projects Manager			draft	30-Jun-24
IAR14	21/05/2024	<i>The organisation should introduce an appropriate reporting format to Sgioba Stiuiridh / Policy &amp; Resources Committee in respect of other grant awards performance.</i>	<i>We will develop a reporting format with which to communicate the review of 2022/23 schemes</i>	Funding & Projects Manager			draft	30-Sep-24
IAR15	21/05/2024	<i>The Risk Register clearly sets out the actions and measures to be used to demonstrate progress.</i>	<i>We will include timelines for the completion of actions.</i>	Head of Finance & Corporate Affairs			draft	30-Sep-24
IAR16	21/05/2024	<i>The organisation formally document their testing schedule and outcomes.</i>	<i>These tasks have been integrated to the workplan to ensure they are performed annually.</i>	Head of Finance & Corporate Affairs			draft	30-Apr-24

## INTERNAL AUDIT OBSERVATIONS

Unique Ref	Date added	Observation
IAO1	20/02/2024	The induction checklist used old fashioned wording such as 'he' and 'she' when referring to employees. We advise wording should be reviewed and changed accordingly to reflect modern times and employee diversity, for example change 'he or she' to 'they'.
IAO2	20/02/2024	The Disability Confident scheme was introduced in 2016 to replace the Guaranteed Interview scheme for disabled employees. This scheme aims to increase opportunities available to disabled job applicants and to change attitudes towards disabled candidates. It would be beneficial to the Organisation to sign up to the Disability Confident scheme to show it is committed to providing equal opportunities for all.

## EXTERNAL AUDIT RECOMMENDATIONS

Unique Ref	Date added	Recommendation	Management Action	Owner	Current Position	Date of Update	Progress	Expected Completion Date
EAR1	21/11/2023	Documentation to include a record that grant conditions have been reviewed and have been met before release of final payment is approved.	BNG will add a step to the verification process and update desk notes accordingly	Funding and Projects Manager	The additional checks have been added and updated desknotes will be presented to Sgioba Stiuiridh.	10-Jan-24	Complete	31-Mar-24
EAR2	21/11/2023	Checklist to be incorporated to enhance the preparation and production of the annual report and accounts.	BNG will incorporate the checklist into the procedures for annual report and accounts preparation.	Head of Finance & Corporate Affairs	This is still to be received from external auditor.	08-May-24	Not started	31-Mar-24

<b>Meeting:</b>	Audit and Assurance Committee
<b>Date:</b>	21 May 2024
<b>Title:</b>	Risk Management Strategy
<b>Action Required:</b>	For Decision
<b>Paper number:</b>	3.1
<b>Spokesperson:</b>	Nicola Pearson, Head of Finance & Corporate Affairs
<b>Appendices:</b>	PT1 Risk Management Strategy

## 1. Purpose

- 1.1. The paper presents updates the Risk Management Strategy for the organisation.
- 1.2. The paper is in English as it has been prepared by the Head of Finance and Corporate Affairs and will be reviewed by the internal and external auditors as part of their work.

## 2. Background/Main points

- 2.1. The Risk Strategy was last agreed by the Audit and Assurance Committee in May 2023.
- 2.2. It is reviewed on an annual basis and updated where appropriate.

## 3. Recommendation

- 3.1. The Committee are discuss the information presented agree any changes and report on the Strategy to the Board.

## 4. Main Strategic Impacts

- 4.1. Impact on Finance: No direct impact but ensures that financial risks are considered by the organisation.
- 4.2. Impact on Staff: N/A
- 4.3. Impact on Training: N/A
- 4.4. Links to Corporate Aims: Bòrd na Gàidhlig will continue to develop how it works.
- 4.5. Impacts on Reputation: Managing risk effectively is important to the organisation's reputation and the strategy ensures that there is an effective system in place.
- 4.6. Impacts on Health and Safety: N/A
- 4.7. Legal Impacts: N/A
- 4.8. Impacts on Equality: N/A
- 4.9. Impacts on the Environment: N/A

**5. Links to the National Performance Framework**

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

**6. Governance Route**

6.1. Approved by the Leadership Team on 9 May 2024.

**7. Confirmation of Circulation of Document**

7.1. This is an open paper.

## **BÒRD NA GÀIDHLIG RISK MANAGEMENT STRATEGY**

### **1. INTRODUCTION**

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

### **2. STRATEGIC RISK MANAGEMENT**

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

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

### 3. RISK APPETITE

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

### 4. RISK ASSESSMENT

- 4.1 The arithmetic assessment of likelihood and impact before and after mitigation is an element of the risk management approach. However, the key determinant of risk appetite is the Board’s evaluation of the coverage of the strategic risk register and adequacy of management and mitigation responses rather than a formulaic approach to reducing risk values.
- 4.2 Risks are assessed to assert the significance of the threat and at what level the risk should be treated. Each risk is scored as very high, high, medium or low based on the risks **Impact x Likelihood**. Impact and likelihood are scored from 1 to 5 based on the guidance tables below. Risk assessors should choose the most suitable category of impact or likelihood for each risk. Our risk registers set out a resultant risk assessment level after the potential impact of management and mitigation action.
- 4.3.4 The impact of a risk will depend on the size and complexity of the risk, as well as the risk appetite for the related Activity.

Score	Financial	Operational	Stakeholder	Reputation	People	Budget Reduction	Compliance
1	No impact on ability to deliver a balanced budget	No negative impact on ability to deliver the service	Some stakeholder concerns but little damage to confidence	Some local media coverage but not leading to any influence on Bòrd na Gàidhlig’s reputation	Little impact on staff. No adverse motivational or welfare concerns	<3%	No impact on ability to ensure compliance.
2	Ability to deliver a balanced budget will be realised with minimal adjustment	There will be minimal impact on ability to deliver functions	Minor damage to stakeholder confidence, mainly with short-term implications	Principally local media coverage with some national and social media coverage with minor impact on	Staff motivation affected. Minor reduction in output from staff	4% to 9%	There will be minimal impact on ability to ensure compliance.

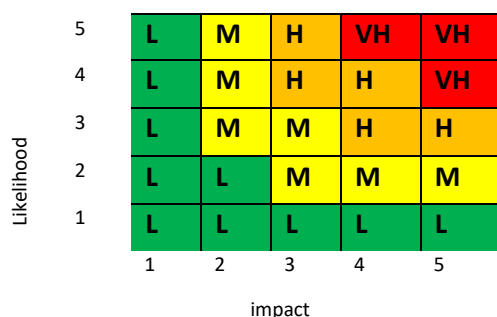


				Bòrd na Gàidhlig's reputation			
3	Action required to ensure delivery of a balanced budget. Potential adverse impact on service delivery	There will be reduction in the ability to deliver functions and there may be minor service reduction.	Moderate damage to stakeholder confidence, mainly with short-term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

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

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

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



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

<b>Very High</b>	Risk Score 20-25	Unacceptable level of risk exposure that requires immediate mitigating action and monthly monitoring
<b>High</b>	Risk Score 12-16	Unacceptable level of risk which requires controls to be put in place to reduce exposure and monthly monitoring
<b>Medium</b>	Risk Score 6-10	Controls can be put in place or the risk accepted. Subjected to quarterly monitoring.
<b>Low</b>	Risk Score 1-5	Acceptable level of risk subject to six monthly monitoring

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

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

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

**Transfer** - Remove part of the risk to someone else

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

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

## 5. ROLES AND RESPONSIBILITIES

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

## 6. OPERATIONAL RISK REGISTER

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

**7. REVIEW**

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

**Nicola Pearson**  
**Ceann an Ionmhais is Cùisean Corporra**  
**08.05.2024**

<b>Meeting:</b>	Audit and Assurance Committee
<b>Date:</b>	21 May 2024
<b>Title:</b>	Risk Management
<b>Action Required:</b>	For Decision
<b>Paper number:</b>	3.2
<b>Spokesperson:</b>	Nicola Pearson, Head of Finance & Corporate Affairs
<b>Appendices:</b>	PT1 Strategic Risk Register

## 1. Purpose

- 1.1. The paper presents the Strategic Risk Register for the organisation.
- 1.2. The paper is in English as it will be reviewed by the internal and external auditors as part of their work.

## 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 Risk Appetite band shows the level of risk that Bòrd na Gàidhlig is prepared to accept for the identified risk and follows the colour coding in the table below:

<b>Very High</b>	Risk Score 20-25	Unacceptable level of risk exposure that requires immediate mitigating action and monthly monitoring
<b>High</b>	Risk Score 12-16	Unacceptable level of risk which requires controls to be put in place to reduce exposure and monthly monitoring
<b>Medium</b>	Risk Score 6-10	Controls can be put in place or the risk accepted. Subjected to quarterly monitoring.
<b>Low</b>	Risk Score 1-5	Acceptable level of risk subject top six monthly monitoring

- 2.5. The register aims to focus on the risks (uncertainties, opportunities, and negative impacts) which most directly impact of BnG's priorities.

### 3. Recommendation

3.1. The Committee is requested to:

- discuss the register and make recommendations on addition and removal of risks.
- The committee is requested to 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: Bòrd na Gàidhlig will continue to develop how it works.
- 4.5. Impacts on Reputation: Effective risk management is core to maintaining a positive reputation as an effective and efficient public organisation.
- 4.6. Impacts on Health and Safety: N/A
- 4.7. Legal Impacts: It is a requirement of the Scottish Public Finance Manual that a public body maintains risk management processes  
<https://www.gov.scot/publications/scottish-public-finance-manual/risk-management/risk-management/>
- 4.8. Impacts on Equality: N/A
- 4.9. Impacts on the Environment: N/A

### 5. Links to the National Performance Framework

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

### 6. Governance Route

6.1. Approved by the Leadership Team on 9 May 2024.

### 7. Confirmation of Circulation of Document

7.1. This is an open paper.

## BnG Strategic Risk Register

Untreated risks [what has to be borne with no mitigating actions or controls]: None

### Scoring

I/L/S = Impact (max 5) x Likelihood (max 5) = Score

refer to Section 4 of Risk Management Strategy for detailed information [2023-05-23-Risk-Management-Strategy.docx](#)

<b>Very High</b>	Risk Score 20-25	Unacceptable level of risk exposure that requires immediate mitigating action and monthly monitoring
<b>High</b>	Risk Score 12-16	Unacceptable level of risk which requires controls to be put in place to reduce exposure and monthly monitoring
<b>Medium</b>	Risk Score 6-10	Controls can be put in place or the risk accepted. Subjected to quarterly monitoring.
<b>Low</b>	Risk Score 1-5	Acceptable level of risk subject to six monthly monitoring

### Acronyms of people responsible:

~~D~~~~o~~~~D~~~~I~~~~M~~~~M~~ – Director ~~Iain MacMillan of Development~~

~~D~~~~o~~~~E~~~~J~~~~M~~~~H~~ – Director ~~Jennifer McHarrie of Education~~

Oifigeil | Official – 3.2 PT1

HoF&CS – Head of Finance and Corporate Services

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]	Risk owner
1	Inadequate resources to deliver the Corporate Plan	<p>Medium and longer-term finances are not increased therefore Gaelic development is constrained</p> <p>[BnG baseline funding has remained static since 2007/08; this is a real-terms decrease of approx 45%]</p>	<p>BnG's contribution to Gaelic development ceases to meet with demand</p> <p>We have insufficient staff capacity and/or capability to deliver our Corporate Plan</p> <p>Impact on wellbeing of staff and board</p> <p>Reputation is negatively impacted</p>	<p>20 (4X5)</p>	<p>Business case presented to SG which has resulted in annual but not consolidated uplifts</p> <p>MFTP updated annually and presented to Board</p> <p>Effective recruitment, induction, training and development and performance management systems in place</p> <p>Budget management in place to comply with SG GiA requirements for running costs</p>	<p>16 (4x4)</p>	<p>Implementation of multi-year funding agreements for main delivery partners which encourage collaboration</p> <p>New corporate plan to be developed in line with new NGLP.</p> <p>Build in agility to take advantage of funding opportunities as they arise</p> <p>Programme for development of middle managers skills and knowledge</p> <p>Continue to make the case for increased funding for BnG or amendment to running costs cap</p>	Ceannard



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]	Risk owner
<b>Risk Appetite : HIGH</b>		<i>We acknowledge there is a challenging environment in public finance and continue to work closely with our sponsorship team in relation to resource.</i>						
2	<p>Failure to deliver <b>objectives</b> through partnerships and network organisations</p> <p>[BnG has effectively increased its partnership development and advisory function and this needs to be maintained]</p>	<p>Limited control over direction and impact of third-party delivery</p> <p>BnG strategies for engagement and/or relationships do not respond to stakeholders' needs</p> <p>Quality and reach of communication is insufficient to engage</p> <p>Failure to adapt to changes in primary or secondary legislation</p>	<p>Difficult to achieve anticipated impacts</p> <p>Support for Gaelic is undermined</p> <p>Willingness to collaborate and engage with BnG is reduced</p>	<p>12</p> <p>[4x3]</p>	<p><del>Increased</del>-Sustained effective communication with key delivery bodies</p> <p>Change in GLP processes leading to engagement between BnG and public authorities</p> <p>Framework agreement with SG</p>	<p>8</p> <p>[4x2]</p>	<p>New stakeholder strategy being developed</p> <p>New corporate and operational plans will focus on outcomes with effective performance metrics thereby providing clearer direction internally and externally</p>	<p>DeDIMM</p>

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]	Risk owner
<b>Risk Appetite : HIGH</b>		<i>BnG delivers development activities in partnership with community based organisations and bodies, and relies on the those organisations to deliver on the plans they have submitted and have had approved by BnG. The arrangements are based on an agreed shared plan and are dependent on the capacity of partner organisations to deliver on these plans</i>						
3	Supporting growth and promotion in Gaelic education is ineffective	<p>BnG advisory input is not of sufficient quality and impact</p> <p>Political decisions are taken which address the majority, not the minority</p> <p>Statutory Guidance on Gaelic education is not sufficiently strong</p> <p>Dependant on the wider scope of external organisations</p>	<p>Advice provided by BnG on Education Reform and other legislation is ignored or not implemented</p> <p>Gaelic education is not normalised within Scotland, leading to reduced uptake, attainment and impact</p> <p>Gaelic is not normalised across Scottish society, increasing</p>	<p>20 [5x4]</p>	<p>Consistent advice provided to the ongoing processes for Education Reform and Scottish Languages Bill</p> <p>Engagement with SG Gaelic and Scots Division in collaborative work</p> <p>Participation in regional and other fora to promote Gaelic</p> <p>Contribute to education focused consultations</p>	<p>15 [5x3]</p>	<p>Revision and renewal of Statutory Guidance on Gaelic Education and Guidance on Gaelic Language Plans</p> <p>Increased engagement with political parties on the importance of Gaelic education for normalising and growing Gaelic</p> <p>Input to the Scottish Languages Bill process on a new national GM Education strategy</p>	DeEJMH

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]	Risk owner
			language loss and disaffection					
<b>Risk Appetite : MEDIUM</b>		<i>Advisory role to Scottish Government on Gaelic Education means impact not always guaranteed</i>						
4	People don't understand the role and functions of BnG	<p>BnG strategies for engagement and/or relationships are ineffective</p> <p>Negative media - external/generally and internal to Gaelic communities</p> <p>Insufficient communication on what BnG does to make a difference</p>	<p>Reduced support for Gaelic development</p> <p>Reduced impact of BnG and</p> <p>Gaelic speakers and learners lose confidence in the mission; and therefore negative effect on the community</p>	12 [4x3]	<p>Communications strategy refreshed and being implemented</p> <p>Increased emphasis on organisations who receive funding clearly acknowledging BnG support</p>	9 [3x3]	<p>Continue to develop role of board members as ambassadors for BnG</p> <p>Use launch of new NGLP and BnG Corporate Plan to reinforce the key messages of what we do</p> <p>Review Communications strategy and update to strengthen processes around press communications.</p>	HoF&CS
<b>Risk Appetite : MEDIUM</b>		<i>Whilst BnG does what it can to explain and inform, it has to accept that there may always be misunderstanding around BnG's scope of work.</i>						

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]	Risk owner
5	<del>We fail</del> <b>Failure</b> to maximise the benefits from the work undertaken by our key stakeholders and delivery partners	<p>Communication strategy with our key stakeholders and delivery partners is ineffective</p> <p>Insufficient capacity and/or capability among our key stakeholders and delivery partners</p> <p><b>Delivery partners not necessarily delivering in line with BnG’s objectives.</b></p>	<p>Damages the credibility and reputation of BnG. Ultimately this could lead to a reduction in support (financial and other) from Scottish Government, key partners and communities</p>	<p><b>16</b> [4x4]</p>	<p>Grant systems in place which provide monitoring</p> <p><b>New multi-year agreements developed</b></p> <p>Gaelic language plans system in place</p> <p>Increased social media and comms</p>	<p><b>12</b> [4x3]</p>	<p><del>New multi-year agreements being developed</del></p> <p>Updated GLP Statutory Guidance being progressed</p> <p><b>Monitoring of NGLP and Corporate Plan.</b></p>	<del>Do</del> <b>DIMM</b>
<b>Risk Appetite : MEDIUM</b>		<p><i>Funding arrangements are based on Plans which outline how delivery partners will meet their own and BnGs objectives and the provision of ongoing funding is dependent on the receipt of satisfactory monitoring reports.</i></p>						

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]	Risk owner
6	The governance developments implemented in the organisation are not sustained	<p>Insufficient capacity and/or capability</p> <p>New responsibilities are allocated without commensurate resources</p> <p>Widening field of operations due to external or internal pressure.</p>	<p>Organisation does not meet stakeholders' expectations leading to disillusion and criticism; ultimately impacting on Gaelic development</p>	<p>16 [4x4]</p>	<p>Continuous improvement planning system in place</p> <p>Increasing use of technology enabling staff to focus on higher-level impact</p> <p>Increased number of board members bringing additional skills and resilience</p> <p>Programme of internal audit in place.</p>	<p>9 [3x3]</p>	<p>Engage fully in parliamentary process for new languages bill</p> <p><del>Increased number of board members bringing additional skills and resilience</del></p> <p>Review and update organisational Succession Plan</p>	Ceannard
<b>Risk Appetite : MEDIUM</b>		<i>Skills development is a priority, as is engagement, with matrix in place to monitor progress.</i>						

<b>Meeting:</b>	Audit and Assurance Committee
<b>Date:</b>	21 May 2024
<b>Title:</b>	Best Value Statement
<b>Action Required:</b>	For Decision
<b>Paper number:</b>	4.1
<b>Spokesperson:</b>	Nicola Pearson, Head of Finance & Corporate Affairs
<b>Appendices:</b>	PT1 Best Value Statement 2023/24

## 1. Purpose

- 1.1. The purpose of this paper is to seek approval for the Best Value Statement 2023/24.
- 1.2. The paper is in English as it has been prepared by the Head of Finance and Corporate Affairs and will be reviewed by auditors as part of their work.

## 2. Background/Main points

- 2.1. Best Value is a requirement of public bodies. Guidance is provided in the Scottish Public Finance Manual and Audit Scotland (AS) defines it as follows:

“Best Value is about ensuring that there is good governance and effective management of resources, with a focus on improvement, to deliver the best possible outcomes for the public.”

- 2.2. The duty of Best Value applies to all public bodies in Scotland. It is a statutory duty for local authorities, such as councils. It is a formal duty for the Scottish Police Authority and Chief Constable, the Scottish Fire & Rescue Authority and Chief Fire Officer and, in the rest of the public sector, it is a formal duty on Accountable Officers, such as the chief executives of NHS bodies or of further education colleges.
- 2.3. The statement reflects the seven areas recommended by SG and AS guidance and in order to make the most effective use of resources, the measures suggested for monitoring targets are systems and processes that are already in place, rather than the creation of new, additional metrics.

## 3. Recommendation

- 3.1. The Committee is requested to:
  - Consider the statement and make recommendations for improvement as appropriate;
  - Approve the statement.

## 4. Main Strategic Impacts

- 4.1. Impact on Finance: The statement relates to how the organisation uses its finances; it does not incur additional expenditure as a result of having the statement.

- 4.2. Impact on Staff: The principle of best value informs our approach to how we deliver our work and therefore impacts on staff in all that they do.
- 4.3. Impact on Training: N/A
- 4.4. Links to Corporate Aims: Bòrd na Gàidhlig will continue to develop how it works.
- 4.5. Impacts on Reputation: Demonstration of best value is important to maintaining the high reputation of Bòrd na Gàidhlig and also to the public sector.
- 4.6. Impacts on Health and Safety: N/A
- 4.7. Legal Impacts: It is a formal duty of the Accountable Officer.
- 4.8. Impacts on Equality: The statement includes consideration of ensuring equality and diversity.
- 4.9. Impacts on the Environment: The statement includes Sustainability as one of the key themes, and it describes how the organisation aims to address environmental matters.

## 5. Links to the National Performance Framework

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

## 6. Governance Route

- 6.1. Approved by the Leadership Team on 9 May 2024.

## 7. Confirmation of Circulation of Document

- 7.1. This is an open paper.

## **Bòrd na Gàidhlig Best Value Statement – 2023/24**

The duty of Best Value in Public Services is to make arrangements to secure continuous improvement in performance whilst maintaining an appropriate balance between quality and cost, having regard to economy, efficiency, effectiveness and equal opportunities. Our Accountable Officer is responsible for the delivery of Best Value.

### **Vision & Strategic Priorities**

Bòrd na Gàidhlig (BnG) are a small organisation with a big vision – that Gaelic is seen and heard on a daily basis across Scotland, such that it is widely recognised as an integral part of Scottish life and a national cultural and economic asset. BnG work with partners to ensure that our vision for Gaelic is progressed.

BnG's role, as set out in the Gaelic Language (Scotland) Act 2005, comprises policy development, provision of advice and funder. It also includes strategic oversight of the National Gaelic Language Plan, with an important responsibility as the Scottish Ministers' advisors on the Gaelic language.

Full details of BnG's vision and strategic priorities, and how these are measured can be found in the Corporate Plan 18 -23.

**Target:** the achievement of Corporate Plan strategic priorities.

**Metric:** Annual Report and Accounts

### **Partnership**

At the heart of the BnG vision and strategy are our partners. BnG recognise that to deliver the greatest impact, there is a need to focus strategy on working with those key partner organisations who work across communities throughout Scotland, reaching current and future Gaelic speakers and those who are interested in Gaelic.

The Gaelic language does not exist in isolation – it is connected to the land, the people, our history, our music and literature. BnG's partners are working tirelessly to bring Gaelic language and culture to a wider audience and BnG aim to facilitate their work, in addition to delivering our own.

BnG align the choice of key partners with strategic priorities and reach formal agreements in line with BnG's strategic plan. A continual two-way dialogue is promoted with partners and BnG actively seek to participate in their strategic discussions.

**Target:** that stakeholders provide positive feedback about how we work.

**Measure:** annual stakeholder survey, maintaining a similar level of satisfaction as in 2022/23.



### **Governance and Accountability**

BnG believe the key to effective governance and accountability lies in transparency and openness. BnG work hard to ensure that the public has access to key documents and papers and consistently put the maximum information into the public domain as we can. BnG invite interested parties to attend meetings where possible and use digital mediums to ensure geography is no barrier to attendance.

BnG are open and honest about decision-making process and seek to measure each decision against strategic priorities to ensure the greatest impact and value for money. BnG publish decisions on its website. In addition, all funding decisions are made easily available through a national, online, searchable database.

BnG measure its impact through engagement with stakeholders and continually seek to benchmark our performance. The Stakeholder Charter explains who BnG's stakeholders are and how we engage, communicate and involve others in our work. Relevant surveys and data are used to identify where BnG need to concentrate our focus for continuous improvement.

**Target:** that external and internal audits provide positive reports on how BnG works.

**Measure:** Internal and external audit reports annually.

### **Use of resources**

When developing the National Gaelic Language Plan, BnG map the current profile of activity around Gaelic across Scotland at all levels and seek to understand how to maximise our reach and impact and that of our partners.

Each individual and organisation supported, directly or indirectly, sits at a different point on the spectrum of fluency in Gaelic and it is BnG's goal to facilitate people moving along that spectrum through an advisory, strategic, and funding roles.

**Target:** to achieve 80% of Key Performance Indicators

**Measure:** Annual Report and Accounts.

### **Equality**

Gaelic belongs to all the people of Scotland and BnG will seek to ensure the relevance of our work across all communities, regardless of the status of Gaelic in that community. BnG will employ a diverse range of tools to reach those who may not be engaged by traditional methods and will seek to promote the diversity of the BnG staff team and continually foster innovation and creativity.

**Target:** evidence is provided for a diverse range of communities.

**Measure:** Responses submitted to regional and national public consultations.

**Sustainability**

Bòrd na Gàidhlig is committed to sustainable development. Our work means that we include language development as part of the definition of sustainability. Gaelic language and culture are closely entwined with the environment and in BnG's work with partners we will ensure that those connections are communicated. The organisation reviews its operations to identify ways in which to increase positive actions for the environment and decrease those with negative impacts.

**Target:** re-establishment of BnG staff environmental group.

**Measure:** Biodiversity Report, meeting the requirements of Scottish Government.

<b>Meeting:</b>	Audit and Assurance Committee
<b>Date:</b>	21 May 2024
<b>Title:</b>	Audit and Assurance Committee Annual Report
<b>Action Required:</b>	For Decision
<b>Paper number:</b>	4.2
<b>Spokesperson:</b>	Stewart MacLeod, Chair of Audit & Assurance Committee
<b>Appendices:</b>	PT1 AAC Annual Report 2023/24

## 1. Purpose

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

## 2. Background/Main points

- 2.1. This Annual Report is presented on behalf of the Audit and Assurance Committee and reports on its work from April 2023 to March 2024.

## 3. Recommendation

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

## 4. Main Strategic Impacts

- 4.1. Impact on Finance: The report does not have a direct financial impact
- 4.2. Impact on Staff: The report gives an account of work carried out by the officers during the year.
- 4.3. Impact on Training: The report has no impact on training.
- 4.4. Links to Strategic and Corporate Aims: Bòrd na Gàidhlig will continue to improve how it works.
- 4.5. Impacts on Reputation: The report contributes to increased understanding of the governance systems and activities of BnG, thereby supporting its reputation.
- 4.6. Impacts on Health and Safety: N/A
- 4.7. Legal Impacts: N/A
- 4.8. Impacts on Equality: N/A
- 4.9. Impacts on the Environment: N/A

## 5. Links to the National Performance Framework

**Oifigeil | Official – 4.2**

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

**6. Governance Route**

N/A

**7. Confirmation of Circulation of Document**

7.1. This is an open paper.

## Annual report to the Board from the Audit and Assurance Committee

### Background

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

This Annual Report is presented on behalf of the Audit and Assurance Committee to cover the period of its operations from April 2023 to March 2024.

### Overview

- The period of this Annual Report covers consideration of final accounts for 2022/23, together with associated reports from the organisation's external auditors.
- The Committee has also continued to have oversight of the work of the organisation's internal auditors and consider reports issued by them.
- The Committee met five times over the period covered by this report.

### Work of the Committee

#### Meetings of the AAC

Annex A lists the membership of the Committee over the period and the regular attendees from the Leadership Team, external auditors, Audit Scotland and internal auditors, Wylie & Bisset.

The AAC held meetings on 23 May 2023, 19 September 2023, 21 November 2023, 30 November 2023 and 20 February 2024. In accordance with good practice, the Committee met privately with the internal and external auditors at the end of committee meetings when required. The Chair held meetings with officers and the Chair of the Board during the year and presented the minutes of each Committee meeting to the following Board meeting. The Chair provides information to Board on reports that have been through AAC and then presented to Board for approval or noting.

#### Key Activities

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

- The Committee continued to take a strategic oversight of the organisation's risk management strategy and considered the strategic risk register at every meeting in 2023/24. The Committee has considered the appropriateness of coverage of the strategic risk register throughout the year, and adequacy of mitigation action, in periods between full Board considerations of risk management.
- Members of the Committee undertook training on an Effective Audit and Risk Committee and Cyber Resilience in the year 2023/24.
- The Committee reviewed and updated its Terms of Reference, and prepared and considered a Committee Work Plan which was reviewed at every meeting.
- The Committee reviewed a report on Data Protection at two meetings.
- The Committee reviewed and discussed a Cyber Resilience Report.

- The Committee reviewed and approved the Governance Statement as part of its consideration of final accounts, prior to recommending the accounts to the Board and their signature by the Accountable Officer.
- The Committee gave consideration and agreement to forward audit activity plans. The Committee agreed the plan of internal audit activity for 2023/24 as part of the Audit Needs Assessment by the internal auditors Wylie & Bisset. The Committee also agreed plan for the 2022/23 external audit and oversaw progress in delivery of the delayed external audit.
- The Committee considered the draft letter of representation from the organisation to Audit Scotland, the external auditor, prior to its signature by the Accountable Officer as an appropriate reflection of the organisation’s position for preparation of the accounts for 2022/23 and conduct of the financial and wider control procedures over the course of the year.

### Internal Audit

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

The Internal Audit opinion for the year 2023/24 is that “Bòrd na Gàidhlig did have adequate and effective risk management, control and governance processes to manage its achievement of the Organisation’s objectives at the time of our audit work. In our opinion, the Organisation has proper arrangements to promote and secure for money.”

Table One below presents the overall conclusion and a summary of the number of internal audit recommendations, classified according to the degree of risk assessed by the internal auditors, for the reports set out in the Internal Audit Plan 2023/24.

**Table One: Summary of 2023/24 Internal Audit Findings**

Summary of Internal Audit Findings					
Audit Area	Overall Conclusion	Recommendation grading			Areas of good practice
		High	Medium	Low	
Purchase Order System Review	Strong	0	0	0	4
Employee Performance Management	Strong	0	0	1	6
Grants to Gaelic Organisations	Strong	0	0	1	5
Review of Finance System	Strong	0	0	1	2
Staff Recruitment and Succession Planning	Weak	2	3	0	5
Information Security and Management	Strong	0	0	1	9
Risk Management	Substantial	0	1	0	6
External Organisations Performance Management *	Strong	0	0	2	4
Annual follow-up *	Strong	0	1	0	n/a
<b>Total</b>		<b>2</b>	<b>5</b>	<b>6</b>	<b>41</b>
2022/23 Total for comparison		0	1	2	55

\* Audit findings reported in 2024/25

### **Internal Control Effectiveness Categories**

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

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

### **External Audit**

The Audit & Assurance Committee considered Audit Scotland's report to those charged with governance on the audit of the 2022/23 accounts at its meeting of 30 November 2023.

The accounts and external auditor's report for 2022/23 were considered and approved by the Committee and recommended to the Board. The accounts were signed by the Chief Executive as Accountable Officer and Audit Scotland on 15th December 2023, submitted to the Auditor General, and laid before the Scottish Parliament on 18th December 2023.

The Annual Audit Plan for 2023/24 was presented by the external auditors to the February 2024 meeting where it was approved by the Committee.

### **Strategic Risk Management**

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

## **Conclusions**

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

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

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

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

I would like to thank my fellow Board members and co-opted members who served on the Committee for their contribution. I would also like to thank the leadership team and the administration team for their support

in facilitating and in their preparation of papers for the Committee meetings and in their willingness and determination to implement improvements in the way we work.

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

**Stewart MacLeod**

**Chair, Audit and Assurance Committee**

**May 2024**



## Annex A

### Membership of the Bòrd na Gàidhlig Audit and Assurance Committee

#### April 2023 to March 2024

Members:

Stewart MacLeod (Chair)

Jennifer Gilmour

Seonaidh Charity (Committee Member until 19/09/23)

Robert MacKinnon (co-opted Member)

Donald MacPhee (Committee Member from 21/11/23)

Robert Dunbar (Committee Member from 21/11/23)

#### Attendance:

Member	Number of meetings 2023/24	Attendance
Stewart MacLeod (Chair)	5	5
Jennifer Gilmour	5	4
Seonaidh Charity	2	2
Robert MacKinnon	5	5
Donald MacPhee	3	3
Robert Dunbar	3	0

#### Regular Attendees:

##### Leadership Team

Shona MacLennan, Ceannard & Accountable Officer (until 19/09/2023)

Ealasaid MacDonald, Ceannard & Accountable Officer (from 21/11/2023)

Nicola Pearson, Head of Finance & Corporate Affairs

##### Audit Scotland

Brian Battison, Audit Manager

##### Wylie & Bissett LLP

Susan Brook, Senior Internal Audit Manager

##### TKM Consulting

Liz Taylor, Data Protection Officer

**Occasional Attendees:**

Bòrd na Gàidhlig

Karen Smith, Operations Manager

Wylie & Bissett LLP

Neil Hamilton, Internal Auditor

<b>Meeting:</b>	Audit and Assurance Committee
<b>Date:</b>	21 May 2024
<b>Title:</b>	Terms of Reference and Membership
<b>Action Required:</b>	For Decision
<b>Paper number:</b>	4.3
<b>Spokesperson:</b>	Nicola Pearson, Head of Finance & Corporate Affairs
<b>Appendices:</b>	PT1 Terms of Reference CSD

### **1. Purpose**

- 1.1. The paper presents updates made to the Terms of Reference that require approval from the Audit and Assurance Committee, prior to requesting approval from the Board.
- 1.2. The paper is in English as it has been prepared by the Head of Finance and Corporate Affairs.

### **2. Background/Main points**

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

### **3. Recommendation**

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

### **4. Main Strategic Impacts**

- 4.1. Impact on Finance: N/A
- 4.2. Impact on Staff: N/A
- 4.3. Impact on Training: N/A
- 4.4. Links to Corporate Aims: Bòrd na Gàidhlig will continue to develop how it works.
- 4.5. Impacts on Reputation: N/A
- 4.6. Impacts on Health and Safety: N/A
- 4.7. Legal Impacts: N/A
- 4.8. Impacts on Equality: N/A
- 4.9. Impacts on the Environment: N/A

**5. Links to the National Performance Framework**

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

**6. Governance Route**

N/A

**7. Confirmation of Circulation of Document**

7.1. This is an open paper.



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

**TERMS OF REFERENCE  
AUDIT & ASSURANCE COMMITTEE**

Air aontachadh le/Approved by:

Air aontachadh air/Approved on:

Ath-nuadhachadh a dhìth/Review due on: **2025-05**

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

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

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

### **Ballrachd**

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

### **Ag aithris**

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

### **Dleastanasan**

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

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

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

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

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

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

### **Còraichean**

Faodaidh a' chomataidh:

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

### **Ruigsinneachd**

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

### **Coinneamhan**

Is iad seo na dòighean-obrach airson choinneamhan:

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

### **Riatanasan fiosrachaidh**

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

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



buidhne;

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

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

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

## AUDIT AND ASSURANCE COMMITTEE

### TERMS OF REFERENCE

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

#### Membership

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

#### Reporting

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

#### Responsibilities

The committee will advise the Board and Accountable Officer on:

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

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

The Committee shall review and challenge where necessary:

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

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

### **Rights**

The committee may:

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

### **Access**

The Internal Auditor and the representative of External Audit will have free and confidential

access to the Chair of the Committee.

### Meetings

The procedures for meetings are:

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

### Information requirements

For each meeting the committee will be provided with:

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

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

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

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

<b>Meeting:</b>	Audit and Assurance Committee
<b>Date:</b>	21 May 2024
<b>Title:</b>	Audit and Assurance Committee Work Plan 2024/25
<b>Action Required:</b>	For Decision
<b>Paper number:</b>	4.4
<b>Spokesperson:</b>	Nicola Pearson
<b>Appendices:</b>	PT1 Work Plan 2024/25

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

## 2. Background/Main points

- 2.1. Both Committees and the Board of BnG have a work program. They are useful in planning and ensuring that relevant and regular topics are presented throughout the year.
- 2.2. The 2024/25 workplan was last reviewed in February 2024.
- 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.

## 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: Bòrd na Gàidhlig will continue to develop how it works.
- 4.5. Impacts on Reputation: The work plans ensure that the Committee fulfils its responsibilities; this has a positive impact on the organisation's reputation.
- 4.6. Impacts on Health and Safety: N/A
- 4.7. Legal Impacts: The work plans ensure that the Committee fulfils its statutory responsibilities.

4.8. Impacts on Equality: N/A

4.9. Impacts on the Environment: N/A

**5. Links to the National Performance Framework**

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

**6. Governance Route**

N/A

**7. Confirmation of Circulation of Document**

7.1. This is an open paper.

A' Chomataidh Sgrùdaidh is Dearbhachd (CSD) Plana Obrach 2024/25		Cèitean 21/05/2024	Sultain 24/09/2024	Samhain 19/11/2024	Gearran 25/02/2025
<b>Puingean Stèidhichte</b>					
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	✓	✓	✓	✓
<b>Aithisgean In-sgrùdaidh</b>					
Buidhnean Taobh a-muigh - Stiùireadh Coileanaidh	External Organisations - Performance Management	✓			
Rianachd Mhì-chinntean	Risk Management	✓			
Aithisg Bhliadhnail In-sgrùdadh	Internal Audit Annual Report	✓			
Leanmhainn	Follow Up Review	✓			
Tabhartasan do Bhuidhnean Gàidhlig	Grants to Gaelic Organisations			✓	
Lèirmheas air modail maoineachaidh ùr na PBG	Review of new MFO funding model			✓	
Solarachadh	Procurement				✓
Stiùireadh Neo-làthaireachd	Absence Management				✓
Riaghladh agus Rianachd Mhì-chinntean	Governance and Risk Management				✓
Rola-pàighidh agus cosgaisean (Cèitean 25)	Payroll and Expenses (May 25)				
Buidhnean Taobh a-muigh - Stiùireadh Coileanaidh	External Organisations - Performance Management (May 25)				
<b>Puingean Cunbhalach Bliadhnail</b>					
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 Fhèin Bliadhnail air Èifeachdas na Comataidh Sgrùdaidh	Self-assessment of Audit Committee Effectiveness				✓
Aithisg Dion Dàta	Data Protection Report	✓		✓	
Aithris Luach as Fheàrr	Best Value Statement	✓			
Sgrùdadh Luach as Fheàrr	Best Value Review				✓
Aithisg air Tèarainteachd Dhìdeatach	Cyber Resilience Report				✓
Ro-innleachd Rianachd Mhì-chinntean	Risk Management Strategy	✓			
<b>Puingean eile</b>					
Sgrùdadh Bliadhnail air Èifeachdas na Comataidh Sgrùdaidh is trèanadh ('25)	Review of Audit Committee Effectiveness and Training (external 3 yearly due '25)				