

Coinneamh: Comataidh Sgrùdaidh is Dearbhachd
Ceann-là/Àm: 24 Sultain 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. Molaidhean Sgrùdaidh

2.1. Inbhe Molaidhean Sgrùdaidh (Ri Aontachadh)

PT1 Clàr Molaidhean Sgrùdaidh

Nicola Pearson, Ceann an Ionmhas is Cùisean Corporra

3. Rianachd Mhì-chinntean

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

PT1 Clàr Mhì-chinntean Ro-innleachdail

Nicola Pearson, Ceann an Ionmhas is Cùisean Corporra

4. Riaghladh

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

PT1 Plana Obrach 2024/25

Nicola Pearson, Ceann an Ionmhas is Cùisean Corporra

5. GISBE

Ceann-là na h-ath choinneimh: 19/11/2024

Deireadh an t-Seisein

Meeting: Audit and Assurance Committee
Date/Time: 24 September 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. Audit Recommendations

2.1. Status of Audit Recommendations (For Decision)

PT1 Audit Recommendations Register

Nicola Pearson, Head of Finance and Corporate Affairs

3. Risk Management

3.1. Strategic Risk Management (For Decision)

PT1 Strategic Risk Register

Nicola Pearson, Head of Finance and Corporate Affairs

4. Governance

4.1. Audit and Assurance Committee Work Plan (For Decision)

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

Meeting:	Audit and Assurance Committee
Date:	24 September 2024
Title:	Status of Audit Recommendations
Action	For Decision
Required: Paper number:	2.1
Spokesperson:	Nicola Pearson, Head of Finance and Corporate Affairs
Appendices:	PT1 Status of Audit Recommendations

1. Purpose

- 1.1. The purpose of this paper is to present information on progress on the actions arising from Internal and External Audit reports to the Audit and Assurance Committee.
- 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 no outstanding internal audit recommendations.
- 2.3. There are no outstanding external audit recommendations.
- 2.4. There are two internal audit observations with Bòrd na Gàidhlig comment added.
- 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 13 September 2024.

7. Confirmation of Circulation of Document

7.1. This is an open paper.

Audit Recommendations Register

Unique Ref	Date added	Recommendation	Management Action	Owner	Current Position	Date of Update	Progress	Expected Completion Date
------------	------------	----------------	-------------------	-------	------------------	----------------	----------	--------------------------

INTERNAL AUDIT RECOMMENDATIONS

IAR13	21/05/2024	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.	We will formalise the recording of the decisions made between Sgioba Stiuiridh meetings.	Funding & Projects Manager	Process now formalised and in place.	09-Sep-24	Complete	30-Jun-24
IAR14	21/05/2024	The organisation should introduce an appropriate reporting format to Sgioba Stiuiridh / Policy & Resources Committee in respect of other grant awards performance.	We will develop a reporting format with which to communicate the review of 2022/23 schemes	Funding & Projects Manager	Reporting format in place and reporting commenced.	09-Sep-24	Complete	30-Sep-24
IAR15	21/05/2024	The Risk Register clearly sets out the actions and measures to be used to demonstrate progress.	We will include timelines for the completion of actions.	Head of Finance & Corporate Affairs	This has been incorporated.	09-Sep-24	Complete	30-Sep-24
IAR16	21/05/2024	The organisation formally document their testing schedule and outcomes.	These tasks have been integrated to the workplan to ensure they are performed annually.	Head of Finance & Corporate Affairs	This is now in place.	09-Sep-24	Complete	30-Apr-24

EXTERNAL AUDIT RECOMMENDATIONS

Unique Ref	Date added	Recommendation	Management Action	Owner	Current Position	Date of Update	Progress	Expected Completion Date
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	The checklists were used as part of the year end processes but as it was felt that these added another layer of administration, they will not be used going forward.	09-Sep-24	Completed	31-Mar-24

INTERNAL AUDIT OBSERVATIONS

Unique Ref	Date added	Observation	Bord na Gàidhlig Response
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'.	This will be addressed when checklist and other paperwork updated. Majority of policy and other documents use '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.	This has now been actioned.

Meeting: Audit and Assurance Committee
Date: 24 September 2024
Title: Risk Management
Action Required: For Decision
Paper number: 3.1
Spokesperson: Nicola Pearson, Head of Finance & Corporate Affairs
Appendices: PT1 Strategic Risk Register (Page xx-link to page)

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 register aims to focus on the risks (uncertainties, opportunities, and negative impacts) which most directly impact of BnG’s priorities.
- 2.5. There have been changes to risk ratings and a number of narratives since the register was presented to the Board in June – summarised below.

Risk ↑	Risk ↓	Other
<p>Risk 1 - risk ratings have increased since the last review</p> <p>Risk 2 - risk ratings have increased since last review</p>	<p>No ratings have reduced since last review</p>	<p>1. Timelines have been added to proposed actions and controls</p> <p>2. A number of narratives have been updated</p>

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 13 September 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.

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

Acronyms of people responsible:

ED – Ealasaid MacDonald, Ceannard

IMM – Iain Macmillan, Director

JMH – Jennifer McHarrie, Director

NP – Nicola Pearson, 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]	Timeline	Risk owner
1	Inadequate resources to deliver the Corporate Plan	<p>SG temporary freeze on recruitment</p> <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>250 (4x5)</p>	<p>Implementation of multi-year funding agreements for main delivery partners which encourage collaboration</p> <p>Corporate Plan developed in line with new NGLP and approved by SG</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</p>	<p>2016 (4x54)</p>	<p>Implementation of multi-year funding agreements for main delivery partners which encourage collaboration</p> <p>Review current staff resource to mitigate impact of vacant posts.</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>	<p>Oct '24</p> <p>Ongoing</p> <p>Dec '24</p> <p>Ongoing</p>	ED

Ref	Risk description	Cause	Impact	Gross score [prior to current controls] (I/L/S)	Current controls [systems already in place]	Net score [including current controls] (I/L/S)	Proposed actions and controls [tasks being undertaken to deal with arising risk]	Timeline	Risk owner
					management systems in place Budget management in place to comply with SG GiA requirements for running costs				
Risk Appetite : HIGH		<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>							

Ref	Risk description	Cause	Impact	Gross score [prior to current controls] (I/L/S)	Current controls [systems already in place]	Net score [including current controls] (I/L/S)	Proposed actions and controls [tasks being undertaken to deal with arising risk]	Timeline	Risk owner
2	<p>Failure to deliver objectives 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 for Delivery Partners to achieve anticipated outcomes impacts</p> <p>Support for Gaelic is undermined</p> <p>Willingness to collaborate and engage with BnG is reduced</p>	<p>15 2</p> <p>[54x3]</p>	<p>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>128</p> <p>[4x32]</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>2024/25</p> <p>ASAP following approval of Corporate Plan by SG</p>	IMM
Risk Appetite : HIGH		<p><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></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]	Timeline	Risk owner
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 support 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 language loss and disaffection</p>	<p>20</p> <p>[5x4]</p>	<p>Statutory Guidance on Gaelic Language Plans published</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</p> <p>[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>	<p>2025/26</p> <p>Ongoing</p> <p>2024/25</p>	JMH
<p>Risk Appetite : MEDIUM</p>		<p><i>Advisory role to Scottish Government on Gaelic Education means impact not always guaranteed</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]	Timeline	Risk owner
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 BnG mission; and therefore negative effect on the community leaving them disenfranchised.</p>	<p>12</p> <p>[4x3]</p>	<p>Communications strategy refreshed and being implemented</p> <p>Increased emphasis on Continued work with organisations who receive funding to clearly acknowledging BnG support</p>	<p>9</p> <p>[3x3]</p>	<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>	<p>Ongoing</p> <p>2024</p> <p>2024</p>	NP
Risk Appetite : MEDIUM		<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]	Timeline	Risk owner
5	Failure 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>Delivery partners not necessarily delivering in line with BnG's objectives.</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>16 [4x4]</p>	<p>Grant systems in place which provide monitoring</p> <p>New multi-year agreements developed</p> <p>Gaelic language plans system in place</p> <p>Increased social media and comms</p> <p>Presentation of progress reports to CPG</p> <p>GLP Statutory Guidance published</p>	<p>12 [4x3]</p>	<p>Updated GLP Statutory Guidance being progressed</p> <p>Monitoring of NGLP and Corporate Plan</p> <p>Encourage stakeholders and key delivery partners to publicise their good news stories broadly</p> <p>Investigate the possible reinstatement of Communications Officer network</p>	<p>Ongoing</p> <p>Mar '25</p> <p>Mar '25</p>	IMM
<p>Risk Appetite : MEDIUM</p>		<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]	Timeline	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</p> <p>[4x4]</p>	<p>Continuous improvement planning system in place</p> <p>Increasing use of technology to assist in more administrative tasks 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</p> <p>[3x3]</p>	<p>Engage fully in parliamentary process for new languages bill</p> <p>Review and update organisational Succession Plan</p>	<p>2024/25</p> <p>Oct '24</p>	ED
<p>Risk Appetite : MEDIUM</p>		<p><i>Skills development is a priority, as is engagement, with matrix in place to monitor progress.</i></p>							

Meeting:	Audit and Assurance Committee
Date:	24 September 2024
Title:	Audit and Assurance Committee Work Plan 2024/25
Action Required:	For Decision
Paper number:	4.1
Spokesperson:	Nicola Pearson
Appendices:	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 May 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 Sgrùdadh is Dearbhachd (CSD) Plana Obrach 2024/25
**Cèitean
21/05/2024**
**Sultain
24/09/2024**
**Samhain
19/11/2024**
**Gearran
25/02/2025**
Puingean Stèidhichte

Cùisean Tòiseachaidh / Fàilte	Introduction / Welcome	√	√	√	√
Nochdadh Com-pàirt	Declarations of Interest	√	√	√	√
Geàrr-chunntas	Minutes	√	√	√	√
Clàr-gnìomhan	Actions log	√	√	√	√
Co-dhùnaidhean eadar coinneamhan	Decisions between meetings	√	√	√	√
Rianachd Mhì-chinntean	Risk Management	√	√	√	√
Inbhe Molaidhean Sgrùdadh	Status of Audit Recommendations	√	√	√	√
Plana-obrach	Workplan	√	√	√	√

Aithisgean In-sgrùdadh

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 maoinachaidh 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 (MFOs) - Performance Management (May 25)				

Puingean Cunbhalach Bliadhnail

Plana Sgrùdadh Bliadhnail In-sgrùdadh	Internal Audit, Annual Audit Plan	√			
Plana Sgrùdadh Bliadhnail Taobh a-muigh	External Audit, Annual Audit Plan				√
Aithisg Sgrùdadh Bliadhnail Taobh a-muigh	External Audit, Annual Audit Report		√		
Dreachdan den Aithisg Bhliadhnail is na Cunntasan	Annual Report & Accounts		√		
Aithisg Bliadhnail na CSRC don Bhòrd-stiùiridh	AAC Annual Report to the Board	√			
Ath-sgrùdadh Bliadhnail air na Bun-Riaghailtean	Review of the Terms of Reference	√			
Sgrùdadh Fhein Bliadhnail air Èifeachdas na Comataidh Sgrùdadh	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 Dhidsiteach	Cyber Resilience Report				√
Ro-innleachd Rianachd Mhì-chinntean	Risk Management Strategy	√			