

Meeting: Audit and Assurance Committee
Date/Time: 24 September at 09.30
Location: Microsoft Teams

Minutes – Open Session

1. Opening Items

1.1. Welcome and Apologies

Committee Members Present:

Stewart MacLeod (Chair) [StML]
Jennifer Gilmour [JG]
Rob Dunbar [RD]
Rob MacKinnon [RMK]
Donald MacPhee [DMP]

In Attendance:

Nicola Pearson, Head of Finance and Corporate Affairs [NP]
Ealasaid MacDonald, Ceannard/Accountable Officer [EMD]
Orla MacDonald, Recording the Minute [OM]

Apologies

Susan Brook, Wylie Bissett [SB]

1.2. Declarations of Interest

JG – Scottish Government
DMP – FC Sonas, Comunn na Gàidhlig
RD – University of Edinburgh

1.3. Any Other Competent Business (AOCB)

There were none.

2. Audit Recommendations

2.1. Status of Audit Recommendations

NP gave Members an overview of the paper and noted that point 2.5 in the cover paper should have been deleted as no internal audit reviews were being presented at the meeting.

NP noted that there had been no new recommendations added but that observations had been kept on the register for the Committee's review.

Members asked whether, for IAR13, the management action was related that specific actions and NP explained that the recommendation had arisen because there was not a record of the Leadership Team having approved some grants and updated Members on the new system to mitigate this.

Members asked for further information on the external audit recommendation and NP provided them with this information, including an explanation about why the checklists were no longer used. It was noted that Members would appreciate assurance from the External Auditors that they were content with this, and NP would raise this with them. It was raised that it would be useful to include an explanation in the register.

Action:

NP to include in the management response a note that Audit Scotland's checklist process would be considered alongside Bòrd na Gàidhlig's own process.

Decision:

Members approved the Audit Recommendations Register.

3. Risk Management

3.1. Strategic Risk Management

NP told Members that any changes incorporated into the paper were marked in red type. It was noted that the next version of the Strategic Risk Register would align with the new Corporate Plan and that this would mean that there could be significant changes to the Register at the next meeting.

Members raised some grammar and syntax issues.

Members asked whether the increased score at Risk 2 was associated with changes in staffing and NP confirmed that this had impacted the score.

The Ceannard took this opportunity to tell Members about the freeze on recruitment, as instructed by Scottish Government in August 2024. Members discussed how to move forward with a risk that has the highest risk rating possible and the Ceannard agreed to send updates to the Committee outwith meetings on progress.

Members asked whether it should be included in the Register that the Gaelic Officers' Scheme had been extended until March 2025 and NP agreed that she would find a way to incorporate this but noted that it was an operational risk rather than a strategic risk.

Members suggested that the Scottish Languages Bill should be taken into account as there could be significant amendments to the Bill resulting in important changes to Bòrd na Gàidhlig's roles.

A query was raised about whether actions with completion dates in 2024 were too ambitious and NP assured Members that these were on track to be completed by the end of the year.

It was raised that some of the commentary on the Register does not accurately reflect the amount of work being done by Bòrd na Gàidhlig officers and the Chair highlighted how important it is to continually review the working of the register.

Action:

Officers to review the Risk Register within the context of the Scottish Languages Bill and present a solution to the Committee.

ED to update the Committee on progress (or otherwise) on the recruitment freeze.

4. Governance

4.1. Audit and Assurance Committee Work Plan

NP gave an overview of the paper.

Decision:

Members approved the work plan.

5. AOCB

There were none.

Date of the next meeting: 24/09/2024

End of Session