

**Meeting:** Audit and Assurance Committee  
**Date/Time:** 19 November 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 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 [OMD]

Scott McCready, Wbg [SMC]

Apologies:

Rob Dunbar [RD]

Brian Battison, Audit Scotland [BB]

Daniel Melly, Audit Scotland [DM]

#### **1.2. Declarations of Interest**

JG – Scottish Government

DMP – FC Sonas, Comunn na Gàidhlig

RMK - Highland Society of London

#### **1.3. Any Other Competent Business (AOCB)**

There were none.

## **2. Audit Recommendations**

### **2.1. Internal Audit Recommendations**

NP noted that no new recommendations had been added to the register since the last meeting and that the purpose of the paper was to ensure the Committee could see how action points had been incorporated.

Decision:

Members approved the register.

### **2.2. Internal Audit Reports**

#### **Grants to Gaelic Organisations**

SMC gave an overview of the Grants to Gaelic Organisations review which received a strong level of assurance. He provided Members with information on the purpose and scope of the review. There were no recommendations, and further information was provided on the four areas of good practice raised.

Decision:

Members approved the report.

#### **Review of New Funding Model to Delivery Partners**

SMC gave an overview of the New Funding Model review which received a strong level of assurance. He provided Members with information on the purpose and scope of the review. There were no recommendations, and further information was provided on the four areas of good practice.

Members asked about for further information on the completed KPIs highlighted in Area of Good Practice 4, and SMC directed to page 29 of the report. NP provided further information on how the achieving of KPIs affects release of funding.

Members asked whether some context could be given to the Board on these reports as the quality of work indicated in the report may not be evident through the minutes. NP noted that the most appropriate channel for this would be the Committee Annual Report. The

Chair noted that he would refer to this verbally at the next Board meeting, as it is useful information to highlight how well the organisation is performing.

Members noted that the benchmarking section is a very useful piece of information to highlight how the organisation is performing.

Members raised that, as this report is so central to the work of BNG, it should be given a higher profile.

SMC thanked staff for their engagement during the internal audit period.

Decision:

Members approved the report.

### **3. Risk Management**

#### **3.1. Strategic Risk Management**

NP noted that there had not been many changes made since the last meeting, but that any changes were highlighted in the cover paper and in red type or strikethrough in the register. It was noted that headings would be changed to reflect the new Corporate Plan.

Members asked about a target date of December 2024 at Risk 1, NP provided an update on progress and noted that the target date would be updated.

Members highlighted the quality of information reflected in the 'Proposed actions and controls' column compared with that of other columns. NP noted the point and proposed a closer link between the information provided in the 'Impact' column and the 'Proposed actions and controls' column.

The Ceannard noted that new Corporate Plan was assisting in the focus of the organisation and hopes that incorporating this into the register will address the issues raised.

Decision:

Members approved the Risk Register.

**4. Governance**

**4.1. Audit and Assurance Committee Work Plan**

NP told Members there had been no changes to the work plan since it was last presented.

Decision:

Members approved the Work Plan.

**5. AOCB**

There were none.

Date of the next meeting: 25/02/2025

**End of Session**