Coinneamh:	Comataidh Sgrùdaidh is Dearbhachd
Ceann-là/Àm:	25 Gearran 2025 aig 09.30
Càite:	Microsoft Teams

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Clàr-gnothaich – Seisean Fosgailte

</div>

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

   2.2. **Aithisgean In-sgrùdaidh (Ri Aontachadh)**

   PT1 Solarachadh

   PT2 Stiùireadh Neo-làthaireachd

   PT3 Riaghladh agus Rianachd Mhì-chinntean

   Scott McCready, Wbg Services LLP

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. **Sgrùdadh Luach as Fheàrr (Ri Deasbad)**

   Nicola Pearson, Ceann an Ionmhas is Cùisean Corporra

   4.2. **Fèin-mheasadh Bliadhnail air Èifeachdas na Comataidh Sgrùdaidh (Ri Deasbad)**

   Nicola Pearson, Ceann an Ionmhas is Cùisean Corporra

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

   PT1 Plana Obrach 2024/25

   PT2 Plana Obrach 2025/26

   Nicola Pearson, Ceann an Ionmhas is Cùisean Corporra

5. **GISBE**

Ceann-là na h-ath choinneimh: 20/05/2025

Deireadh an t-Seisein

Meeting:	Audit and Assurance Committee
Date/Time:	25 February 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

    2.2. **Internal Audit Recommendations (For Decision)**

    PT1 Procurement

    PT2 Absence Management

    PT3 Governance and Risk Management

    Scott McCready, Wbg Services LLP

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. **Best Value Review (For Discussion)**

    Nicola Pearson, Head of Finance and Corporate Affairs

    4.2. **Self-assessment of Audit Committee Effectiveness (For Discussion)**

    Nicola Pearson, Head of Finance and Corporate Affairs

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

PT1 Work Plan 2024/25

PT2 Work Plan 2025/26

Nicola Pearson, Head of Finance and Corporate Affairs

5. AOCB

Date of the next meeting: 20/05/2025

End of Session

Paper 2.1

Meeting:	Audit and Assurance Committee
Date:	25 February 2025
Title:	Status of Audit Recommendations
Action Required:	For Decision
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 7 draft internal audit recommendations.

2.3. There are no outstanding external audit recommendations.

2.4. There are no internal audit observations.

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: KPI 6 Bòrd na Gàidhlig is effective in its role and contributes to the delivery of National Gaelic Language Plan 4.

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	☐	Children and Young People	☐
Culture	☐	Communities	☐
Environment	☐	Poverty	☐
Health	☐	International	☐
Learning	☐	Economy	☐

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6. Governance Route
6.1. Approved by the Leadership Team on 11 February 2025.

7. Confirmation of Circulation of Document
7.1. This is an open paper.

INTERNAL AUDIT RECOMMENDATIONS

Unique Ref	Date added	Recommendation	Management Action	Owner	Current Position	Date of Update	Progress	Expected Completion Date
Draft IAR17	25/02/2025	Training log should document the following: Name of Training, Date of Training and Attendees.	We will ensure that this is carried out and the Training Log completed in full following all training.	Head of Finance & Corporate Affairs				
DraftIAR18	25/02/2025	Organisation should update Skills Matrix to include all mambers of the Board for current years and their relevant skills	Skills Matrix to be updated to reflect current board membership	Cathriache / Ceannard				
Draft IAR19	25/02/2025	Organisation should ensure the Procurement Policy and thresholds are adhered to for suppliers with spend over £1,000.	Will ensure appropriate evidence is retained for all procurement	Head of Finance & Corporate Affairs				
Draft IAR20	25/02/2025	The Contract Register is reviewed throughout the year to ensure it remains accurate and that only live contracts are recorded.	We will update the Register to reflect only current contracts and ensure it is updated every six months	Head of Finance & Corporate Affairs				
Draft IAR21	25/02/2025	The Organisation document date/time of telephone call with supplier and outcome of the discussion when reviewing changes in supplier We	We will note on the suppliers contact details on Xero when a change has been confirmed by telephone	Head of Finance & Corporate Affairs				
Draft IAR22	25/02/2025	recommend the Fraud Policy is reviewed immediately to ensure it reflects current practices	The policy is under review	Head of Finance & Corporate Affairs				
Draft IAR23	25/02/2025	We recommend that the Procurement Policy is reviewed immediately and that version control is added to show date of last review, date of next review and approver	We will review the Procurement Policy adding version control to the document	Head of Finance & Corporate Affairs				

EXTERNAL AUDIT RECOMMENDATIONS

NONE

INTERNAL AUDIT OBSERVATIONS

NONE

Meeting:	Audit and Assurance Committee
Date:	25 February 2025
Title:	Internal Audit Reports
Action Required:	For Decision
Paper number:	2.2
Spokesperson:	Scott McCready, Wbg Services LLP
Appendices:	PT1 Procurement
	PT2 Absence Management
	PT3 Governance and Risk Management

1. Purpose

1.1. The paper presents the internal audit reports produced by Wbg following the work undertaken in November 2024.

1.2. The paper is in English as reports have been prepared by the Internal Auditor.

2. Background/Main points

2.1. This is the second set of reports relating to the Internal Audit schedule for 2024-25 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 Wbg in this first reporting cycle of 2024/25.

Report	Rating	Recommendations	Grading	Areas of good practice
Procurement	Strong	5	Low	4
Absence Management	Strong	0	n/a	6
Governance and Risk Management	Strong	2	Low	6

3. Recommendation

3.1. The Committee are 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: Our work informs and influences Gaelic development and policies which impact on Gaelic.

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	☐	Children and Young People	☐
Culture	☐	Communities	☐
Environment	☐	Poverty	☐
Health	☐	International	☐
Learning	☐	Economy	☐

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6. Governance Route

6.1. Management response agreed by Leadership Team 24 December 2024 .

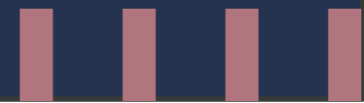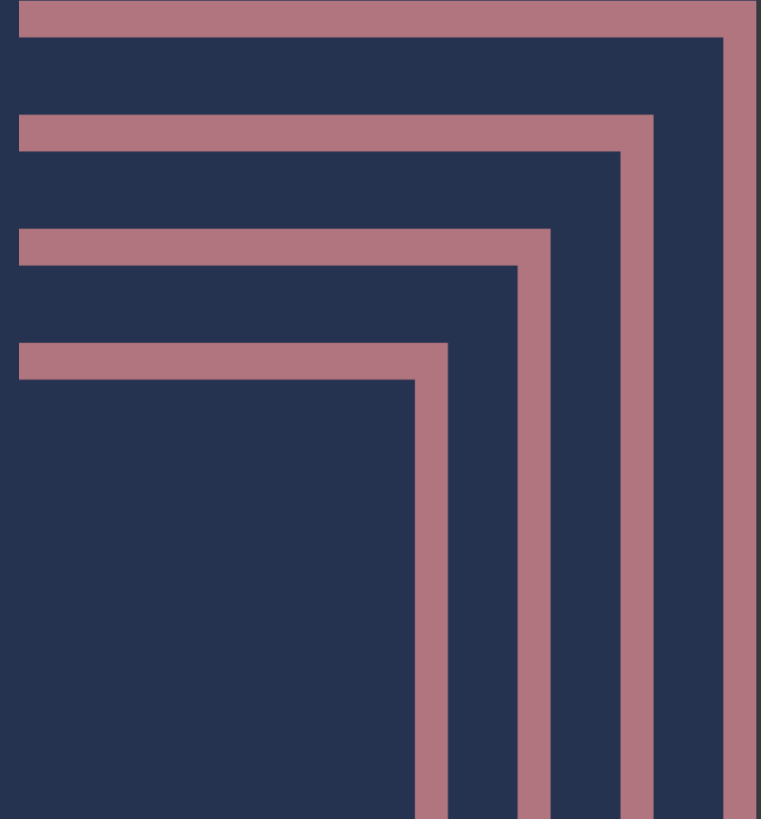## 7. Confirmation of Circulation of Document

7.1. This is an open paper.

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Bòrd na Gàidhlig

Internal Audit
2024-25

Procurement
December 2024

Overall Conclusion

Strong

Section **Page**

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.

Overview

Purpose of review

The purpose of this review was to conduct a review of the procurement process in place, from identifying procurement needs, through to appraising options and contracting with suppliers. We also looked to provide assurance that the Organisation is complying with legislative requirements. We also reviewed the controls the Organisation has in place to mitigate the risk of fraud.

This review formed part of our 2024/25 Internal Audit Annual Plan.

Scope of review

Our objectives for this review were to ensure:

| An agreed procurement strategy and appropriate policies and procedures are in place to guide staff on making purchasing decisions.

| Staff have been trained in procurement and receive appropriate procurement support.

| Agreed procurement procedures are being consistently followed, leading to value being achieved from purchases.

| There are agreed contracts in place with favourable terms, with key suppliers.

| There are controls in place to mitigate the risk of fraud.

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.

Background

Procurement Policy

The Organisation`s procurement processes are set out in its Procurement Policy which sets out the procurement thresholds and the required route which is to be followed when procuring suppliers, these being:

| Purchases between £1,000 and £5,000 require verbal quotations from at least 3 suppliers.
| Purchases between £5,000 and £25,000 require formal written quotations from at least 3 suppliers.
| Purchases in excess of £25,000 require formal tendering procedures, in accordance with relevant legislation and guidance.

Our review found the Procurement Policy does not contain a version control to show when it was last reviewed or its next planned date of review. Please refer to **Section 3 – Detailed Recommendations** for information.

Procurement Report

The Organisation produces an annual Procurement Report that summarises procurement activity for the period 1 April 2023 to 31 March 2024 which aligns with the Organisation's financial year. The Procurement Report sets out the largest areas of procured spend by categories. A Procurement Report was provided to the Policy and Resources Committee at their meeting on 7 May 2024.

Contracts Register

There is a Contracts Register in place that lists 53 of the Organisation`s suppliers. The Contracts Register contains the following columns: supplier name, scope of the contract, procurement spend threshold, start date, end date, procurement type, responsible employee and link to contract. Our review found that the Contracts Register contained missing supplier information across each of the columns as well as duplicate suppliers. Please refer to **Section 3 – Detailed Recommendations** for information.

Training

Training is provided via shadowing and on the job learning as opposed to structured, annual training due to the small size of the Organisation and the small number of employees involved in procurement. This is an intentional decision and is supported by the use of Procurement Procedures that have been created to assist staff in fulfilling their procurement duties.

Fraud Policy

The Organisation has a Fraud Policy in place that documents its approach to managing fraud. The Policy sets out the approach to preventing fraud, responding to fraud and provides staff with guidance on how to raise concerns i.e. whistleblowing. Our review found the Fraud Policy has elapsed its planned review date of the 31st of August 2024. Please refer to **Section 3 – Detailed Recommendations** for information.

RBS Fraud Training

The Organisation receives fraud awareness training provided by their banking provider, RBS, bi-annually. Whilst the training is not solely focused on procurement our review found that the last training session, held on 9 August 2023, contained information on supplier fraud as a current `fraud trend`.

Changing Supplier Details

When a supplier contacts the Organisation to inform them that they wish to change their bank details the Finance Officer will contact the supplier via telephone to confirm that the change is legitimate. Our review found there is no log of changes showing when the change was made and what telephone number was used. Please refer to **Section 3 – Detailed Recommendations** for information.

Work Undertaken

Our work undertaken for this review included the following:

Objective 1: An agreed procurement strategy and appropriate policies and procedures are in place to guide staff.

- We reviewed the Procurement Policy to ensure that this was robust and confirm there is documentation in place to guide staff.
- We discussed with staff and confirmed there is no Procurement Strategy in place.

Objective 2: Staff have been trained in procurement and receive appropriate procurement support.

- We discussed with staff and confirmed that ad hoc training is provided to staff involved in procurement.

Objective 3: Procurement procedures are being followed, leading to value for money being achieved

- We tested a sample of 15 suppliers across 3 procurement thresholds to assess whether procurement procedures were being followed.

Objective 4: There are agreed contracts in place with favourable terms, with key suppliers.

- We reviewed a sample of 15 invoices, to confirm they were approved and in line with the supplier's purpose.

Objective 5: There are controls are in place to mitigate the risk of fraud.

- We reviewed the Fraud Policy to confirm there is documentation in place in relation to fraud.
- We reviewed the fraud training slides provided by RBS, to confirm fraud awareness training is provided to staff.
- We discussed with staff and confirmed there is no record of supplier's bank details changes.

Conclusion

Overall conclusion

Overall Conclusion: Strong
Following our review, we can provide a strong level of assurance regarding the procurement arrangements in place at the Organisation. This is further highlighted as we have raised 5 low grade recommendations for improvement. Please refer to **Section 3 – Detailed Recommendations** for information. However, we have also raised a number of good practice points.

Summary of recommendations

Grading of recommendations	High	Medium	Low	Total
Procurement	0	0	5	5

As can be seen from the above table there were no recommendations made which we have given a grading of high.

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Areas of good practice

	The following is a list of areas where the Organisation is operating effectively and following good practice.
1.	For a sample of 15 invoices, we confirmed that there was a supporting document in place, the transaction aligned to the nature of the supplier and the invoice was approved by a member of staff in line with the Financial Regulations.
2.	Procurement knowledge sharing and shadowing are used to teach staff members involved in procurement as opposed to regular, structured training due to the low levels of procurement.
3.	A Procurement Report summarising procurement activity from 1 April 2023 – 31 March 2024 was provided to the Policy and Resources Committee at their meeting on 7 May 2024.
4.	Fraud awareness training is provided by the Organisations banking provider, RBS, every 2 years, with the last training being provided on 9 August 2023.

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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.

Procurement

Benchmarking				
	High	**Medium**	**Low**	**Total**
Average number of recommendations in similar audits	0	2	2	4
Number of recommendations at Bòrd na Gàidhlig	0	0	5	5

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.

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Procured Suppliers			
Ref.	Finding and Risk	Grade	Recommendation
1.	Suppliers should go through a procurement process to ensure that the Organisation selects an appropriate supplier that can provide the goods or service expected by the organisation and, depending on value, complies with UK legislation. The procurement process varies depending on the level of spend with the supplier and therefore the level of risk posed to an organisation. During our review, we undertook sample testing of 15 suppliers across the Organisation`s 3 procurement thresholds our review found: │ For 13 suppliers, the procurement process was adhered. │ For 1 supplier, the supplier was selected from an online search due to time limitations totaling £1,850. However no evidence of this was provided. │ For 1 supplier, a specialist provider was used which limited tender options totaling £8,957.	**Low**	We recommend that the Organisation ensure the Procurement Policy and thresholds are adhered to for suppliers with spend over £1,000.

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	There is the risk that the Organisation may use an unsuitable or inappropriate supplier, as they have not gone through a procurement process, which could lead to the Organisation being unable to demonstrate value for money.		
Management response			**Responsibility and implementation date**
We are confident we are operating within the Procurement Policy and will ensure that the appropriate evidence is retained and provided in future.			*Responsible Officer:* Nicola Pearson Head of Finance & Corporate Affairs Helen Walker Finance Administrator. *Implementation Date:* 31 December 2024

Contracts Register			
Ref.	Finding and Risk	Grade	Recommendation
2.	A Contracts Register provides the Organisation with a centralised record of its procured suppliers and enables it to monitor supplier information such as value, contract end dates and other key information. During our review, we found that the Organisation has a Contracts Register in place, however, it contains the following: │ 8 duplicate suppliers; and │ An unsuccessful tender. Additionally, it contained blank cells across the following areas: │ Procurement spend threshold – 38; │ Procurement type – 13; and │ Link to contract – 12. Furthermore, the Contracts Register is used to monitor contract renewal dates, however, our testing identified 3 blank start dates and 8 blank end dates.	**Low**	We recommend that the Contract Register is reviewed throughout the year (ie quarterly/bi-annually) to ensure it remains accurate and to identify any contracts that are due to expire. We also recommend that only live contracts are recorded on the Contracts Register.

	There is the risk that the Organisation will not have accurate information on its suppliers, as the Contracts Register is not reviewed to ensure it`s complete, which could lead to invalid suppliers as they have not gone through the appropriate procurement route, or their contract has expired.		
Management response			**Responsibility and implementation date**
We accept this recommendation and will update the contracts register to show only current contracts and ensure this is reviewed every six months.			*Responsible Officer:* Helen Walker Finance Administrator *Implementation Date:* 31 December 2024

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Changing Supplier Details			
Ref.	Finding and Risk	Grade	Recommendation
3.	When a supplier changes their bank details, this should be independently verified by the Organisation to ensure this change is correct. During our review, we found when a request to change supplier's details is received, the Finance Officer will contact the company via telephone call to ensure the bank detail change is correct, however, a record of the call is not logged anywhere. There is the risk that someone could impersonate legitimate suppliers and provide false bank information, leading to unauthorised payments being made to fraudulent accounts.	**Low**	We recommend that the Organisation document the date/time of the telephone call with the supplier and the outcome of the discussion when reviewing changes in supplier bank details. We also recommend that the change is counter signed by the Head of Finance and Corporate Affairs.

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Management response	Responsibility and implementation date
We will make note of any supplier requested changes in bank details within the Contacts section of the Xero financial system. This will record the steps taken to verify the legitimacy of the request.	*Responsible Officer:* Helen Walker, Finance Administrator Nicola Pearson, Head of Finance and Corporate Affairs *Implementation Date:* 31 December 2024

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Fraud Policy			
Ref.	Finding and Risk	Grade	Recommendation
4.	The Fraud Policy should be subject to regular review to ensure that it contains up-to-date and accurate information to enable staff to have sufficient knowledge of fraud. The Organisation has a Fraud Policy in place that sets out the Organisation's approach to managing fraud including: prevention of fraud, response to fraud, whistleblowing and other key areas. During our review, we found that the Fraud Policy has elapsed its planned review date of the 31 of August 2024. There is the risk that the Fraud Policy contains incorrect information, as it has not been subject to regular review, which could lead to staff not following processes in the intended manner.	**Low**	We recommend the Fraud Policy is reviewed immediately to ensure it reflects current practices.

Management response	Responsibility and implementation date
The Fraud Policy is currently under review.	*Responsible Officer:* Nicola Pearson Head of Finance & Corporate Affairs *Implementation Date:* 31 December 2024

Procurement Policy

Ref.	Finding and Risk	Grade	Recommendation
5.	A Procurement Policy should provide staff with sufficient and up-to-date information to enable them to procure items in line with an Organisation's processes, and applicable legislation. During our review, we found that the Procurement Policy does not contain a version control to show when it was last reviewed or its next planned date of review. There is the risk that procurement processes may not be followed, as the Procurement Policy contains outdated information, which could lead to the Organisation committing to inappropriate procurement expenditure.	**Low**	We recommend that the Procurement Policy is subject to immediate review and that a version control is added showing: | Date of last review; | Scheduled date of next review; and | Approver.

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Management response	Responsibility and implementation date
We agree with this recommendation and will review the Procurement Policy adding version control to the document.	*Responsible Officer:* Nicola Pearson Head of Finance & Corporate Affairs *Implementation Date:* 31 January 2025

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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	18 November 2024
Closing meeting	22 November 2024
Draft report issued	6 December 2024
Receipt of management responses	6 February 2025
Final report issued	10 February 2025
Audit and Assurance Committee	25 February 2025
Number of audit days	4

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

Wbg			
Partner	Graham Gillespie	Partner	gg@wbg.co.uk
Manager	Scott McCready	Internal Audit Manager	smc@wbg.co.uk
Senior	Colin McNeill	Internal Audit Senior	cmn@wbg.co.uk
Auditor	Rachel Maxwell	Internal Auditor	rjm@wbg.co.uk

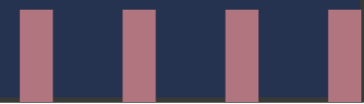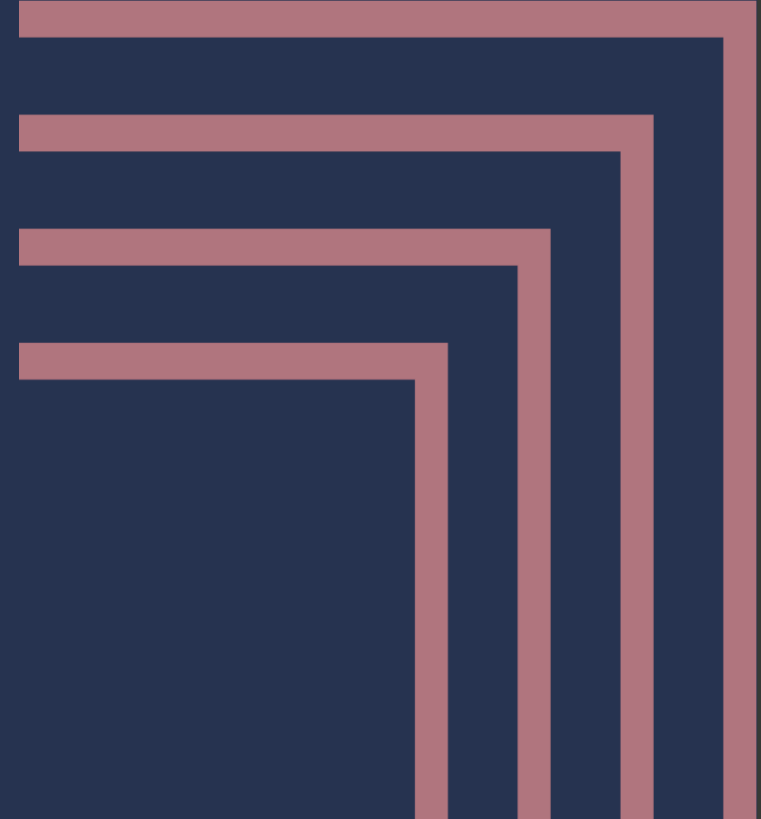| Bòrd na Gàidhlig			
Key Contacts:	Nicola Pearson	Head of Finance & Corporate Affairs	nicola@gaidhlig.scot
	Helen Walker	Finance Administrator	helen@gaidhlig.scot
Wbg appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			

wbg

Bòrd na Gàidhlig

Internal Audit
2024-25

Absence Management
December 2024

Overall Conclusion

Strong

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.

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Overview

Purpose of review

The purpose of this assignment was to review the Organisation's Absence Management Procedures to ensure they are appropriate and are being followed by all members of staff. Our review considered whether the absence policies are being complied with consistently throughout the Organisation and whether the reporting arrangements in place are sufficient.

This review formed part of our 2024/25 Internal Audit Annual Plan.

Scope of review

Our objectives for this review were to ensure:

| The Organisation has policies and procedures in place for absence monitoring and management.

| The Organisation appropriately monitors staff absence.

| Appropriate actions are taken to minimise staff absence.

| Roles and responsibilities in respect of absence monitoring and management are clearly defined and appropriate.

| The Organisation has appropriate reporting in place regarding absence monitoring and management.

| Absences are processed and monitored consistently and in line with the Organisation's procedure.

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.

Background

Absence Management Policy

The Organisation has an Absence Management Policy in place that sets out its approach to managing staff absences including: purpose, scope, absence management procedure, roles and responsibilities and other key information. Our review found that the Absence Management Policy was last reviewed on the 5th of November 2024 by the Policy and Resources Committee.

Absence Monitoring

Employee`s Line Managers are responsible for inputting their absence into their externally provided HR System, PeopleHR, and notifying the Head of Finance and Corporate Affairs and the Compliance Officer of the absence via email. Following the employee`s return to work, an interview is conducted to discuss the absence, which is also entered into PeopleHR. Our sample testing of 5 members of staff with absences confirmed that the absences were correctly recorded on PeopleHR and that a return-to-work interview took place and was entered into PeopleHR.

Action

Trigger points have been identified as a means of instigating an investigation into a member of staff`s absence. When a trigger point is met this will require the employee in question to be investigated and be put on an Improvement Plan where circumstances dictate that improvements can be made to improve their attendance. The Organisation, through their Absence Management Policy, has identified a trigger point of `*11 working days, or the number of occasions of absence (short term and absences of 11 calendar days or more) of 4 occasions, in any rolling 12-month period*` . Our sample testing of 5 members of staff with absences confirmed that where a trigger point was met an investigation into their absences was conducted in line with the Policy.

Roles and Responsibilities

The Absence Management Policy includes the roles and responsibilities of all employees, Line Managers and the Organisation as a whole, in relation to absence management. Line Managers play the most crucial role in absence management with their responsibilities including; reflecting on absence levels, maintaining records, liaising with HR, consideration of the levels of support accessible to staff and keeping in regular contact with absent staff. The responsibilities of employees is to comply with the Organisation's guidance and processes whilst the Organisations responsibilities is to provide training and support for their Line Managers. Our review found that this process is followed.

Reporting

There is regular reporting on absence management with an update provided at quarterly Management Team meetings and an annual report that is produced for the Board on absence Management for the 12-month period to 31st March 2024. The report includes the following information:

| Breakdown of the number of employees: Board, Management and staff (and comparison to last year).
| Employees absences by year: number of days, as a percentage and average number of days per person (2018/19 – 2023/24).

An accompanying narrative explaining the figures e.g. sickness rates have decreased in the group compared to 2022/23, is provided to assist the Board in understanding the figures. Our review found that a half-year report and an annual report was produced for the 12-month period to 31 March 2024. Our review tested a sample of 3 Management Team meetings, 25 October 2023, 24 January 2024, 13 March 2024 and December 2024, and confirmed that Management was provided with updates on absence levels. Total absence days for the Organisation were 158 in 2023/24, this represents a 39.35% decrease from 2022/23.

Work Undertaken

Our work undertaken for this review included the following:

Objective 1: The Organisation has policies and procedures in place for absence monitoring and management.

> We reviewed the Absence Management Policy to confirm there was absence monitoring and management documentation in place and that this was robust.

Objective 2: The Organisation appropriately monitors staff absence.

> We discussed with staff and confirmed that Line Managers are responsible for monitoring the absence levels of the staff under their management and monitoring is taking place.

Objective 3: Appropriate actions are taken to minimise staff absence.

> We reviewed the Absence Management Policy and confirmed that trigger points have been identified to take action to reduce staff absences.

Objective 4: Roles and responsibilities in respect of absence monitoring and management are clearly defined and appropriate.

> We reviewed the Absence Management Policy to confirm that roles and responsibilities of staff involved in absence monitoring are clearly defined and appropriate.

Objective 5: The Organisation has appropriate reporting in place regarding absence monitoring and management.

We reviewed the annual Workforce Report, to confirm that the Organisation reports on its absence levels.
We reviewed a sample of 3 Management Team minutes, 25 October 2023, 24 January 2024, 13 March 2024 and December 2024, and confirmed that Management are updated regularly on absence levels.

Objective 6: Absences are processed and monitored consistently and in line with the Organisation's procedure.

We reviewed a sample of 5 employees with absences to confirm that they were processed and monitored in line with the Organisation`s procedures.

Conclusion

Overall conclusion

Overall Conclusion: Strong
Following our review, we can provide a strong level of assurance over the controls and procedures in place for managing absences. This is further highlighted as we have not raised any recommendations for improvement, while we have raised a number of good practice points.

Summary of recommendations

Grading of recommendations				
	High	**Medium**	**Low**	**Total**
Absence Management	0	0	0	0

As can be seen from the above table there were no recommendations made.

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Areas of good practice

The following is a list of areas where the Organisation is operating effectively and following good practice.	
1.	For a sample of 5 employees, with absences ranging between 9 and 51 days, our review confirmed that absence management processes were followed and the employee`s absences were managed consistently.
2.	The annual Workforce Report sets out the annual absence levels for the 12-month period to 31 March 2024 and was presented to the Board of Directors at their meeting on 27 June 2024. Total absence days for the Organisation were 158 in 2023/24, this represents a 39.35% decrease from 2022/23.
3.	The Managing Absence Policy sets out the roles and responsibilities of staff, their Managers and the Organisation as a whole.
4.	The Organisation has an Absence Management Policy which sets out the Organisations approach to managing staff absences. The Policy was last reviewed on 5th of November 2024 by the Policy and Resources Committee and is next due for review on the 9th of November 2026 and is therefore up to date.
5.	The Organisation has defined a trigger point of 11 working days, or 4 periods of absence in 12 months, that results in an investigation being conducted to minimise staff absence.
6.	The Organisation uses externally provided HR software, PeopleHR, to manage its absences.

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.

Absence Management

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

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.

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	18 November 2024
Closing meeting	22 November 2024
Draft report issued	6 December 2024
Receipt of management responses	24 December 2024
Final report issued	6 January 2025
Audit and Assurance Committee	25 February 2025
Number of audit days	4

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

Wbg			
Partner	Graham Gillespie	Partner	gg@wbg.co.uk
Manager	Scott McCready	Internal Audit Manager	smc@wbg.co.uk
Senior	Colin McNeill	Internal Audit Senior	cmn@wbg.co.uk
Auditor	Rachel Maxwell	Internal Auditor	rjm@wbg.co.uk

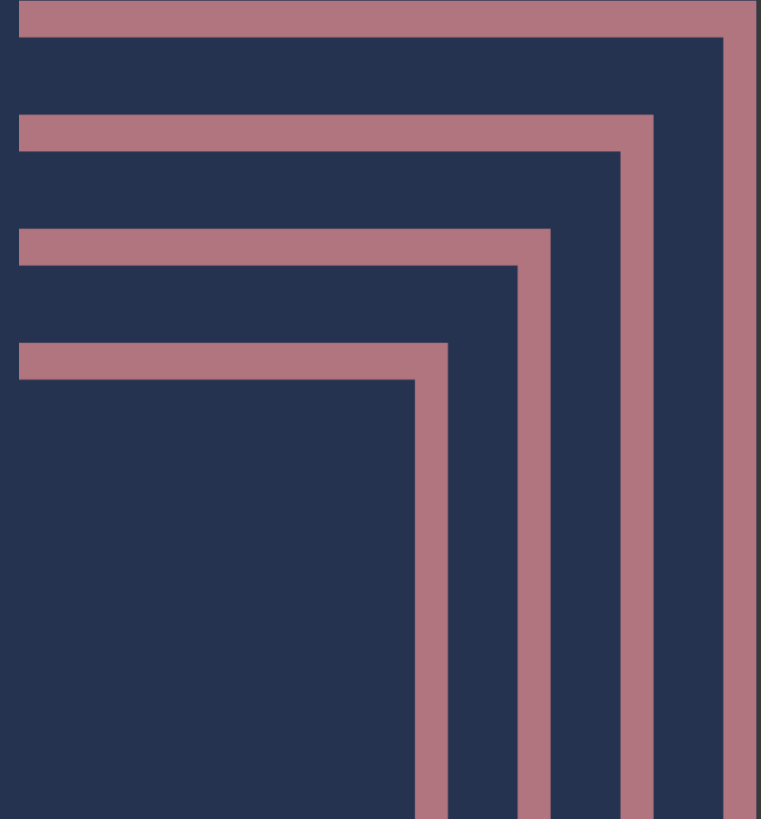| Bòrd na Gàidhlig			
Key Contacts:	Nicola Pearson	Head of Finance & Corporate Affairs	nicola@gaidhlig.scot
	Karen Smith	Operations Manager	karen@gaidhlig.scot
Wbg appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			

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Bòrd na Gàidhlig

Internal Audit
2024-25

Governance and Risk Management
December 2024

Overall Conclusion

Strong

Section   **Page**

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.

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Overview

Purpose of review

The purpose of this assignment was 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 sought to provide assurance that the Organisation's Corporate Governance and Risk Management arrangements are appropriate and represent good practice.

This review formed part of our 2024/25 Internal Audit Annual Plan.

Scope of review

Our objectives for this review were to ensure:

➢ Board and Committee Terms of Reference (TOR) are clear and not overlapping.

➢ 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.

➢ Members are provided with sufficient, high quality management information in their areas of responsibility.

➢ Board and Committees are appropriately attended and members are sufficiently engaged.

➢ Board and Committees have effectively assessed their performance and the balance of skills required within the Board and Committees.

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

➢ The Organisation has adequate reporting in relation to risk management activities.

➢ The Organisation is providing appropriate risk management training for its staff and Board Members.

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.

Background

Governance Structure

The Organisation's governance structure consists of:

- The Board – as of November 2024, the Board had 8 Members, in line with the Board Composition document. The main purpose of the Board is to oversee the overall management, strategic direction, risk management, internal control systems, succession planning and performance of the body.
- Audit and Assurance Committee – as of May 2024, the Committee had 5 Members, in line with the TOR. The main purpose of this Committee is to assist the Board with assurance and support in their responsibilities for risk management, control and governance.
- Policy and Resources Committee – as of May 2024, the Committee had 4 Members, in line with the TOR. The main purpose of this Committee is to monitor challenges being faced by the Organisation and providing strategic development for financial, people and Gaelic development policies, plans and resources.

These three groups noted above meet on a quarterly basis.

Terms of Reference & Standing Orders

There is a Standing Orders document in place detailing the key information for Members in relation to their roles and responsibilities as well as the process of meetings and what to expect from each, prior to, during and afterwards. The equivalent documentation held for the Committees is, Terms of Reference (TOR). Each Committee has its own TOR documenting its duties. Following our review, we can confirm that there were no overlapping duties between either of the Committees or the Board in terms of the tasks they are responsible for.

Programmes of Work

The Organisation has detailed work plans in place for both the Board and its Committees. These describe the topics for discussion throughout the year and even state during which meeting each topic will be raised. When cross referenced with the corresponding TOR or Standing Orders, we found that the duties mentioned were covered by each work plan.

Communication of Information to The Board

The Audit and Assurance Committee, Policy and Resources Committee and the Board are required to be kept up to date with in-depth management information in any of their areas of responsibility. This is completed through the quarterly meetings held by the Chair and Members of each group, whereby relevant topic areas are discussed and information is presented by relevant staff. Following our review of the Board and Committee meetings minutes from this year, as well as the Board Member responses received from our Corporate Governance survey, we were able to confirm that Members are receiving a sufficient amount and quality of management information.

Board & Committee Attendance

The Board has a quorum of 5 Members and both Committees have a quorum of 3. In order for a meeting to go ahead, it must be quorate. The Organisation has a document which they use to track attendance at all Committee and Board meetings. Upon review, we concluded that attendance at both Board and Committee meetings is very good, with each meeting reviewed being found to be quorate.

Board Skills Matrix

The Board has a skills matrix in place in order to detail both the required skills of a Board Member, as well as those that are useful. These are split into, generic and additional skills. Also included, is a skills tracker whereby each Board Member is detailed and the skills they possess stated. However, during our review we found that this was out of date. Please see **Section 3: Detailed Recommendations** for more information.

Risk Management Strategy & Risk Registers

The Organisation currently has a Risk Management Strategy in place which outlines how they plan to eliminate potential risks through planned responses which, in turn, will moderate any uncertainties identified. Following our review, we can confirm that the documents contained expected key information, and the process clearly defined for both strategic and operational risks.

There are also 2 Risk Registers in place, one for strategic risks and the other for operational risks. Each includes the appropriate information regarding each identified risk.

Risk Management Reporting

The Audit and Assurance Committee (AAC) have the responsibility of monitoring risk within the Organisation, whether that be through discussion over the Risk Registers or the debrief of any relevant internal audit recommendations. Following our review, we found that 'Risk Management' is a fixed point of discussion at each meeting held by the AAC, indicating adequate reporting.

Risk Management Training

The Organisation maintain a training log, in relation to all training undertaken by Board and Committee Members. It details items such as the training completed, on which date, by whom, etc. Our review found that 3 Members were said to be given relevant risk management training, however the log had not been updated after completion. Please see **Section 3: Detailed Recommendations** for more information.

Board Member Survey

We issued a survey to all Board members to gain feedback on the governance process in place. We received 6 responses from the 8 members of the Board, please see below:
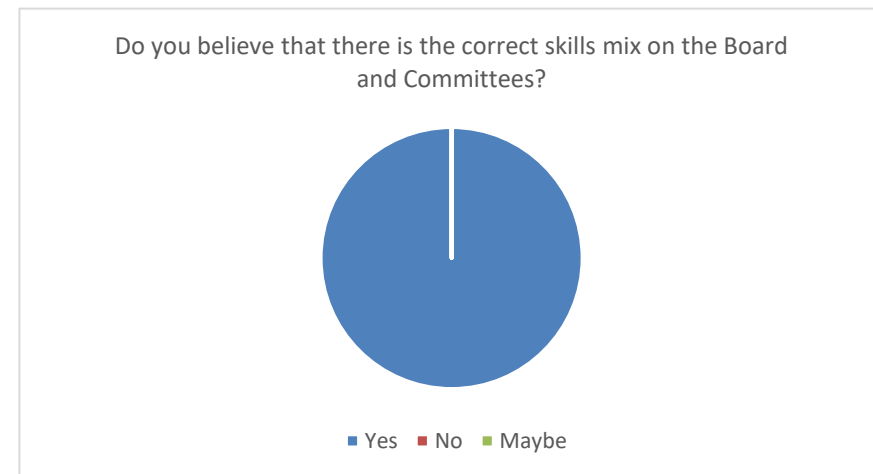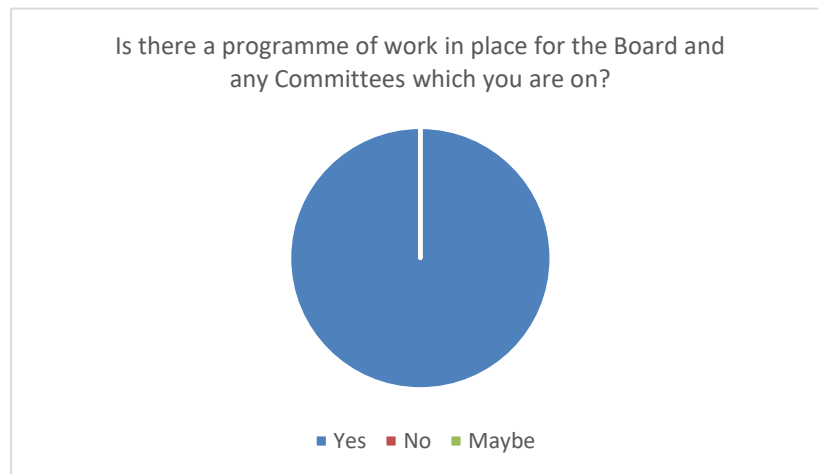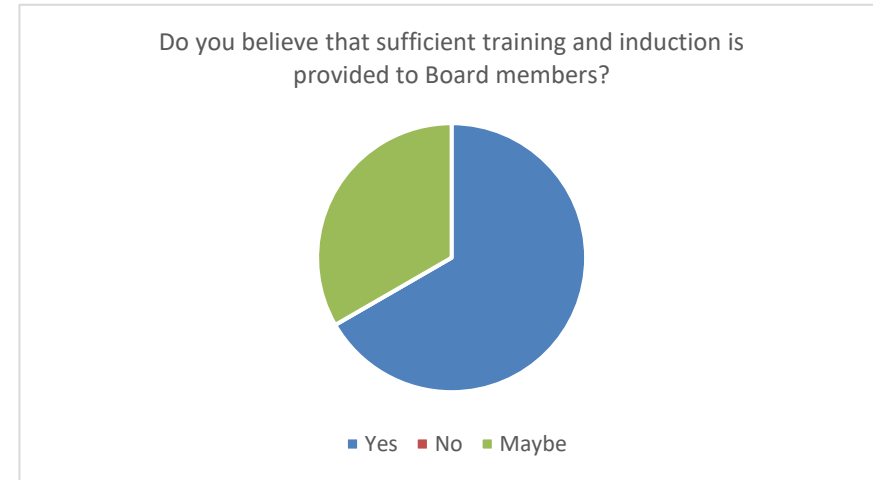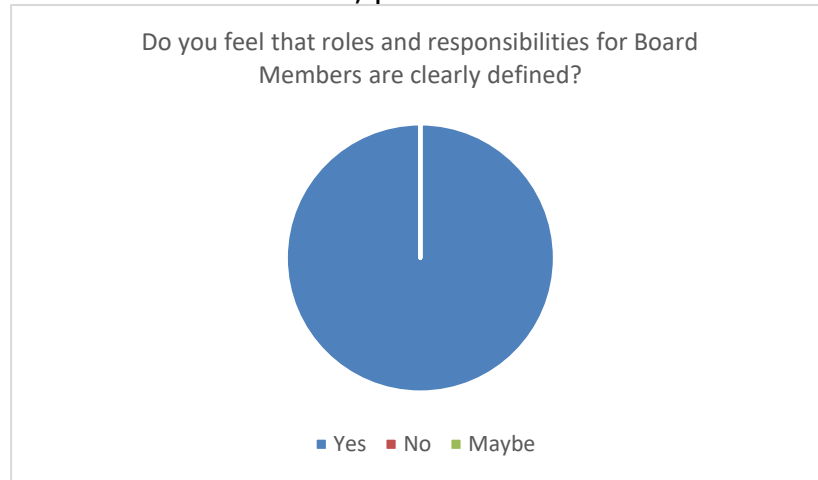
Do you feel that roles and responsibilities for Board Members are clearly defined?

■ Yes ■ No ■ Maybe

Do you believe that sufficient training and induction is provided to Board members?

■ Yes ■ No ■ Maybe

Is there a programme of work in place for the Board and any Committees which you are on?

■ Yes ■ No ■ Maybe

Do you believe that there is the correct skills mix on the Board and Committees?

■ Yes ■ No ■ Maybe

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Work Undertaken

Our work undertaken for this review included the following:

Objective 1: Board and Committee Terms of Reference are clear and not overlapping.

- We reviewed the Terms of Reference and Standing Orders in place for both the Board and Committees and concluded that there was no overlapping present, and the information provided was clear.

Objective 2: 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.

- We reviewed the programme of work in place for the Board and Committees, alongside each Terms of Reference, and found that both documents worked together to ensure effective contributions were made by all Members.

Objective 3: Members are provided with sufficient, high quality management information in their areas of responsibility.

- We reviewed the minutes of past Board meetings (7 March 2024, 28 May 2024 and 27 June 2024), Resource and Policy Committee meetings (7 May 2024 and 10 September 2024) and Audit & Risk Committee (21 May 2024 and 24 September 2024), and found that regular and consistent updates were provided to each group.
- We distributed a Questionnaire to Members and found the responses would suggest that a sufficient level of good quality management information is provided in the relevant areas.

Objective 4: Board and Committees are appropriately attended and members are sufficiently engaged.

- We reviewed the attendance tracker kept by the Organisation and found satisfactory attendance levels for both the Board meetings (7 March 2024, 28 May 2024 and 27 June 2024), Resource and Policy Committee meetings (7 May 2024 and 10 September 2024) and Audit & Risk Committee (21 May 2024 and 24 September 2024) with all being quorate.

Objective 5: Board and Committees have effectively assessed their performance and the balance of skills required within the Board and Committees.

| We reviewed the skills matrix in place and found that whilst the skills included were relevant to Members, the skills tracker was out of date. A low grade recommendation has been made. Please refer to **Section 3 – Detailed Recommendations** for information.

Objective 6: The Organisation has adopted a systematic process in identifying, evaluating and measuring its strategic and operational risks.

| We reviewed the Risk Management Strategy in place at the Organisation, alongside both the Strategic and Operational Risk Registers. We found that the strategy included relevant information and clearly defined the process, whilst the Registers continued to outline each risk identified.

Objective 7: The Organisation has adequate reporting in relation to risk management activities.

| We reviewed the past minutes of the Audit and Assurance Committee and found that the Committee were provided with detailed information on risks.

Objective 8: The Organisation is providing appropriate risk management training for its staff and Board Members.

| We reviewed the Organisation's training log and found that whilst risk management training has been provided to 3 members of staff, there was no record of completion or mention of any other wider risk management training provided to Board Members and staff. A low grade recommendation has been made. Please refer to **Section 3 – Detailed Recommendations** for information.

Conclusion

Overall conclusion

Overall Conclusion: Strong
Following our review, we can provide a strong level of assurance surrounding the governance and risk management arrangements. This is highlighted as we have raised a number of good practice points. We have also raised 2 recommendations for improvement. Please see **Section 3: Detailed Recommendations** for more detail.

Summary of recommendations

Grading of recommendations				
	High	**Medium**	**Low**	**Total**
Governance and Risk 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.

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Areas of good practice

The following is a list of areas where the Organisation is operating effectively and following good practice.	
1.	Following our review of attendance at both Board and Committee meetings, we found that attendance levels are very good. The attendance in each meeting was found to be quorate, with 50% having full attendance. We also found that the Organisation use a separate attendance tracker, which is updated after each meeting.
2.	Following our review, we have found that the Organisation has a clear and robust set of Terms of Reference and Standing Orders in place which coherently set out the roles and responsibilities for the Board and its two committees. All documents are also suitably up to date.
3.	Through the responses received from 6 Board Members to our questionnaire we can confirm that there is a sufficient level of high-quality management information being presented to the Board on a regular basis.
4.	Following our review, we can confirm that the Audit and Assurance Committee receive sufficient and frequent reporting in regard to risk management. They receive both written updates and the most up to date form of the Risk Register for discussion and review.
5.	Following our review, we are able to conclude that the Organisation has detailed Terms of References (TOR) in place for the Board and its Committees. We can also confirm that there are clear Programmes of Work for each group, covering duties mentioned in each TOR and even going as far as to state when each topic will be discussed throughout the year by the appropriate group.
6.	Following our review of the Risk Management Strategy currently in place, we found that the information included is of the nature we would expect to see in a document of this type. The process is clearly defined for both strategic and operational risks, with roles and responsibilities set out for the relevant employees. The document is also up to date, with it last being reviewed in May 2024.

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.

Governance and 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	0	2	2

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.

Training Logs			
Ref.	Finding and Risk	Grade	Recommendation

1.	Training logs should be maintained to show the last date training was provided and the completion rates of training and what training has been provided to staff.
	
	Our review confirmed that risk training entitled `Effective Audit and Risk Committee` was provided. However, as the Training Log does not show the completion date of the training or attendees, our review could not confirm whether all staff members or Board members have recently received formal risk training.
	
	There is the risk that the Board and staff do not understand how the Organisation manages risk, as there is no record showing what training has been provided and to who, which could lead to the Organisation being unable to effectively manage risk.
		Low	We recommend the following information is documented on the Training Log:
			  Name of training.
			  Date of training.
			  Attendees.

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Management response	Responsibility and implementation date
Whilst we have a Training Log, recording requests and suggestions for training, it is not regularly updated following the completion of the training. We will ensure that this is carried out and the Training Log completed in full following all training.	*Responsible Officer:* Nicola Pearson Head of Finance & Corporate Affairs *Implementation Date:* 31 January 2025

Skills Tracker			
Ref.	Finding and Risk	Grade	Recommendation
2.	Up to date skill tracking documentation ensures that the Organisation has the appropriate mix of skills within the current Members of the Board. During our review, we found that the current Skills Matrix in place, more specifically the skills tracker for Members, is out of date. There are only five Members included, instead of the current eight as of November 2024. There is the risk that the Organisation is unaware of the skills possessed by current Members of the Board and the possibility of an imbalanced skill set. This results from an outdated skill tracker and could lead to an imbalanced group of skills being possessed by Board Members leaving them unable to fulfil their roles and responsibilities fully.	**Low**	We recommend that the Organisation should update the Skills Matrix to ensure it includes all Members of the Board for the current year and their relevant skills.

Management response	Responsibility and implementation date
We agree that the Skills Matrix should be updated to reflect the current board membership.	*Responsible Officer:* Màiri MacInnes - Cathriache Ealasaid MacDonald - Ceannard *Implementation Date:* 31 January 2025

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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	18 November 2024
Closing meeting	22 November 2024
Draft report issued	6 December 2024
Receipt of management responses	24 December 2024
Final report issued	6 January 2025
Audit and Assurance Committee	25 February 2025
Number of audit days	5

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

Wbg			
Partner	Graham Gillespie	Partner	gg@wbg.co.uk
Manager	Scott McCready	Internal Audit Manager	smc@wbg.co.uk
Senior	Colin McNeill	Internal Audit Senior	cmn@wbg.co.uk
Auditor	Rachel Maxwell	Internal Auditor	rjm@wbg.co.uk

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

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Meeting:	Audit and Assurance Committee
Date:	25 February 2025
Title:	Risk Management
Action Required:	For Decision
Paper number:	3.1
Spokesperson:	Nicola Pearson, Head of Finance & Corporate Affairs
Appendices:	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 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 no changes to risk ratings since the register was presented to the Board in December, however a number of narratives have been updated.

Risk ↑	Risk ↓	Other
No ratings have increased since last review	No ratings have reduced since last review	1. A number of narratives have been updated

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: Our work informs and influences Gaelic development and policies which impact on Gaelic.

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	☐	Children and Young People	☐
Culture	☐	Communities	☐
Environment	☐	Poverty	☐
Health	☐	International	☐
Learning	☐	Economy	☐
Successful Innovative Businesses	☒		

6. Governance Route

6.1. Approved by the Leadership Team on 13 February 2025.

7. Confirmation of Circulation of Document

7.1. This is an open paper.

Bòrd na Gàidhlig Strategic Risk Register

Strategic Aim 1: More people are using and benefiting from Gaelic at home and in the community								
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
1.1	Inadequate resources to deliver the Corporate Plan	SG temporary freeze on recruitment Medium and longer-term finances are not increased therefore Gaelic development is constrained [BnG baseline funding has remained static since 2007/08; this is a real terms decrease of approx. 45%]	BnG's contribution to Gaelic development ceases to meet with demand We have insufficient staff capacity and/or capability to deliver our Corporate Plan Impact on wellbeing of staff and board Reputation is negatively impacted	25 (5X5)	Implementation of multi-year funding agreements for main delivery partners which encourage collaboration Corporate Plan developed in line with new NGLP and approved by SG Business case presented to SG ~~which has resulted in annual but not consolidated uplifts~~ MFTP updated annually and presented to Board Effective recruitment, induction, training and development and performance	20 (4x5)	Build in agility to take advantage of funding opportunities as they arise Programme for development of middle managers skills and knowledge Continue to make the case for increased funding for BnG or amendment to running costs cap	Ongoing Feb '25 Ongoing	ED

				management systems in place Budget management in place to comply with SG GiA requirements for running costs Review of staff resource to mitigate impact of vacant posts.				
Risk Appetite: HIGH	*We acknowledge there is a challenging environment in public finance and continue to work closely with our sponsorship team in relation to resource.*							

Strategic Aim 1: More people are using and benefiting from Gaelic at home and in the community

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
1.2	Failure to deliver objectives through partnerships and network organisations [BnG has effectively increased its partnership development and advisory function and this needs to be maintained]	Limited control over direction and impact of third-party delivery BnG strategies for engagement and/or relationships do not respond to stakeholders' needs Quality and reach of communication is insufficient to engage Failure to adapt to changes in primary or secondary legislation	Difficult for Delivery Partners to achieve anticipated outcomes Support for Gaelic is undermined Willingness to collaborate and engage with BnG is reduced	15 [5x3]	Sustained effective communication with key delivery bodies Change in GLP processes leading to engagement between BnG and public authorities Framework agreement with SG External Communications Strategy reporting to Board quarterly	12 [4x3]	~~New~~Reporting on corporate and operational plans will focus on outcomes with effective performance metrics thereby providing clearer direction internally and externally	~~ASAP following approval of Corporate Plan by SG~~ Ongoing	IMM
Risk appetite: HIGH	*BnG delivers development activities in partnership with community-based organisations and bodies, and relies on 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.*								

Bòrd na Gàidhlig

Strategic Aim 2: Opportunities for people to develop their Gaelic skills at any age are increased and more accessible									
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	Supporting growth and promotion in Gaelic education is ineffective	BnG advisory input is not of sufficient quality and impact

Political decisions are taken which address the majority, not the minority

Statutory Guidance on Gaelic education is not sufficiently strong

Dependant on the wider support of external organisations | Advice provided by BnG on Education Reform and other legislation is ignored or not implemented

Gaelic education is not normalised within Scotland, leading to reduced uptake, attainment and impact

Gaelic is not normalised across Scottish society, increasing language loss and disaffection | 20

[5x4] | Statutory Guidance on Gaelic Language Plans published

Consistent advice provided to the ongoing processes for Education Reform and Scottish Languages Bill

Engagement with SG Gaelic and Scots Division in collaborative work

Participation in regional and other fora to promote Gaelic

Contribute to education focused consultations | 15

[5x3] | Revision and renewal of Statutory Guidance on Gaelic Education

Increased engagement with political parties on the importance of Gaelic education for normalising and growing Gaelic

Input to the Scottish Languages Bill process on a new national GM Education strategy | 2025/26

Ongoing

2024/25 | JMH |
| Risk appetite: MEDIUM | *Advisory role to Scottish Government on Gaelic Education means impact not always guaranteed.* | | | | | | | | |

Bòrd na Gàidhlig

Strategic Aim 3: Our work informs and influences Gaelic development and policies which impact Gaelic								
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	People don't understand the role and functions of BnG	BnG strategies for engagement and/or relationships are ineffective Negative media - external/ generally and internal to Gaelic communities Insufficient communication on what BnG does to make a difference	Reduced support for Gaelic development Gaelic speakers and learners lose confidence in BnG and therefore negative effect on the community leaving them disenfranchised	12 [4x3]	Continued work with organisations who receive funding to clearly acknowledge BnG support External Communications Strategy approved Oct 24 Use new NGLP and BnG Corporate Plan to reinforce the key messages of what we do Conaltradh work stream put in place.	9 [3x3]	Continue to develop role of board members as ambassadors for BnG ~~Use launch of new NGLP and BnG Corporate Plan to reinforce the key messages of what we do~~ ~~Review External Communications Strategy to strengthen processes around press communications~~ Conaltradh work stream to develop the BnG story	Ongoing ~~2024~~ ~~2024~~ June '25	NP
Risk appetite: MEDIUM	*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.*								

Bòrd na Gàidhlig

Strategic Aim 3: Our work informs and influences Gaelic development and policies which impact on Gaelic								
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	Failure to maximise the benefits from the work undertaken by our key stakeholders and delivery partners	Communication strategy with our key stakeholders and delivery partners is ineffective

Insufficient capacity and/or capability among our key stakeholders and delivery partners

Delivery partners not necessarily delivering in line with BnG's objectives. | 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 | 16

[4x4] | Grant systems in place which provide monitoring

New multi-year agreements developed

Gaelic language plans system in place

Increased social media and comms

Presentation of progress reports to CPG

GLP Statutory Guidance published | 12

[4x3] | Monitoring of NGLP and Corporate Plan

Encourage stakeholders and key delivery partners to publicise their good news stories broadly

Investigate the possible reinstatement of Communications Officer network | Ongoing

Mar '25

Mar '25 | IMM |
| Risk appetite: MEDIUM | *Funding arrangements are based on Plans which outline how delivery partners will meet their own and BnG's objectives and the provision of ongoing funding is dependent on the receipt of satisfactory monitoring reports.* | | | | | | | |

Bòrd na Gàidhlig

Strategic Aim 3: Our work informs and influences Gaelic development and policies which impact on Gaelic									
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	The governance developments implemented in the organisation are not sustained	Insufficient capacity and/or capability New responsibilities are allocated without commensurate resources Widening field of operations due to external or internal pressure.	Organisation does not meet stakeholders' expectations leading to disillusion and criticism; ultimately impacting on Gaelic development	16 [4x4]	Continuous improvement planning system in place Increasing use of technology to assist in more administrative tasks Increased number of board members bringing additional skills and resilience Programme of internal audit in place.	9 [3x3]	Engage fully in parliamentary process for new languages bill Review and update organisational Succession Plan Review work plan and training requirements	24/25 Dec'24 Ongoing Mar'25	ED
Risk appetite: MEDIUM		*Skills development is a priority, as is engagement, with matrix in place to monitor progress.*							

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

Bòrd na Gàidhlig

Meeting:	Audit and Assurance Committee
Date:	25 February 2025
Title:	Best Value Review
Action Required:	For Discussion
Paper number:	4.1
Spokesperson:	Nicola Pearson, Head of Finance and Corporate Affairs
Appendices:	PT1 Best Value Review 2023/24

1. Purpose

1.1. The paper presents the review of the Best Value Statement of 2023/24.

1.2. The paper is in English as it is presented by the Head of Finance and Corporate Affairs and is used by the external 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 Best Value Statement was agreed by this committee in May 2024 and, it updated annually.

2.4. The statement reflects the seven areas recommended by SG and AS guidance and these are:

- Vision and Leadership
- Effective Partnerships
- Governance & Accountability
- Use of Resources
- Performance Management

And the two cross-cutting themes:

- Equality (SPFM – "Equal Opportunities arrangements")
- Sustainability (SPFM – "A Contribution to Sustainable Development)

2.5. 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.

2.6. The Best Value Review presents and update of Bòrd na Gàidhlig's performance against targets and measures set out in the Best Value Statement for 2023/24

3. Recommendation

3.1. The Committee are requested to consider the review.

4. Main Strategic Impacts

4.1. Impact on Finance: The statement relate 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: N/A

4.3. Impact on Training: N/A

4.4. Link to Corporate Aims: Our work informs and influences Gaelic development and policies which impact on Gaelic.

4.5. Impacts on Reputation: N/A

4.6. Impacts on Health and Safety: N/A

4.7. Legal Impacts: This is a formal duty of the Accountable Officer

4.8. Impacts on Equality: The review includes consideration of ensuring equality and diversity.

4.9. Impacts on the Environment: The review includes Sustainability as one of the key themes, ad it describes how the organisation aims to address environmental matters.

5. Links to the National Performance Framework

Human Rights	☐	Children and Young People	☐
Culture	☐	Communities	☐
Environment	☐	Poverty	☐
Health	☐	International	☐
Learning	☐	Economy	☐

Successful Innovative Businesses ☒

6. Governance Route

6.1. Leadership Team approval 12 February 2025.

7. Confirmation of Circulation of Document

7.1. This is an open paper.

Bòrd na Gàidhlig Best Value Statement – Review 2023/24

Introduction

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.

Bòrd na Gàidhlig's Best Value Statement was presented to the Comataidh Sgrùdaidh is Dearbhachd in May 2024. This report gives an update of progress on achieving the targets contained within that report.

Vision & Strategic Priorities

Bòrd na Gàidhlig (Bòrd na Gàidhlig) 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. Bòrd na Gàidhlig work with partners to ensure that our vision for Gaelic is progressed.

Bòrd na Gàidhlig'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 Bòrd na Gàidhlig'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

Update:

The below are the Strategic Priorities and examples of how they were achieved :

More people are using and benefiting from Gaelic at work, at home and in the community

Support provided for the creation of new and development of existing hubs in towns and cities to create more opportunities for Gaelic speakers and learners to use the language on a regular basis and in different ways.

Funding awarded for the third Seachdain na Gaidhlig.

Opportunities for people to develop their Gaelic skills at any age have increased and are more accessible

Information sessions on GME held online in collaboration with Comann nam Pàrant and Local Authorities (LAs) in Renfrewshire, North Ayrshire, Inverclyde and East Renfrewshire.

Funding provided towards levels B1 and B2 of Gaelic learning resource SpeakGaelic.

More people in Scotland are positive about Gaelic language and culture

Carried out 24-hour snap survey on Gaelic use with impressive results (over 600 returns, showing 69% of people using Gaelic daily).

Commissioned research into the link between Gaelic and wellbeing.

Bòrd na Gàidhlig continues to develop how it works

Prepared for the implementation of multi-year funding.

Used the National Gaelic Language Plan 4 to inform the Corporate and Workforce Plans.

Partnership

At the heart of the Bòrd na Gàidhlig vision and strategy are our partners. Bòrd na Gàidhlig 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. Bòrd na Gàidhlig's partners are working tirelessly to bring Gaelic language and culture to a wider audience and Bòrd na Gàidhlig aim to facilitate their work, in addition to delivering our own.

Bòrd na Gàidhlig align the choice of key partners with strategic priorities and reach formal agreements in line with Bòrd na Gàidhlig's strategic plan. A continual two-way dialogue is promoted with partners and Bòrd na Gàidhlig 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 April 2022.

Update:

Following an update in the Communications Strategy, the decision was taken not to issue a stakeholder survey covering 2023/24.

Governance and Accountability

Bòrd na Gàidhlig believe the key to effective governance and accountability lies in transparency and openness. Bòrd na Gàidhlig 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. Bòrd na Gàidhlig invite interested parties to attend meetings where possible and use digital mediums to ensure geography is no barrier to attendance.

Bòrd na Gàidhlig 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. Bòrd na

Gàidhlig publish decisions on its website. In addition, all funding decisions are made easily available through a national, online, searchable database.

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

Target: that external and internal audits provide positive reports on how Bòrd na Gàidhlig works.

Measure: Internal and external audit reports annually.

Update:

Internal Audit**:** Over 2023/24 Internal Audit undertook eight audits and a follow up review of previous recommendations. Across the nine reports, the assurance given on controls in place was strong (the highest rating) on eight of the reports with the remaining report being substantial (the second highest rating).

Wylie & Bisset noted: "*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.*"

External Audit**:**   Audit Scotland issued an unmodified audit report and in the ISA 260 for the year ended 31 March 2024.

Use of resources

When developing the National Gaelic Language Plan, Bòrd na Gàidhlig 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 Bòrd na Gàidhlig's goal to facilitate people moving along that spectrum through an advisory, strategic, and funding roles.

Target: to achieve 80% of Key Performance Indicators and targets.

Measure: Annual Report and Accounts

Update:

Although the timetable for a new National Plan was adhered to, formal approval was not obtained until December 2023 and the Plan itself was published before Christmas 2023. As a result Bòrd na Gàidhlig did not have a new Corporate Plan for the 2023/24 financial year and it continued its work under the guidance of the Corporate Plan 2018-23.

Although a year of transition, progress was made in changes in working methods and a more strategic focus on working with our partners. While still working under the existing Corporate Plan, we recognised what would be required from the new Corporate Plan to deliver the National Plan 2023-28. The progress made in 2023/24 left us in a strong position for the future as long as sufficient funding is available to support the activities under the National Plan.

Equality

Gaelic belongs to all the people of Scotland and Bòrd na Gàidhlig will seek to ensure the relevance of our work across all communities, regardless of the status of Gaelic in that community. Bòrd na Gàidhlig 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 Bòrd na Gàidhlig 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

Update: In the year to 31 March 2024, Bòrd na Gàidhlig submitted responses to 37 consultations a selection of which are noted below:

Scottish Highly Protected Marine Areas (HPMAs) Consultation

UHI Colleges Merger – Local Advisory Committees

New National Parks Appraisal Framework

Hayward Review Report on Qualifications and Assessment

Healthcare in Remote and Rural Areas

Wellbeing and Sustainable Development (Scotland) Bill Consultation

Scottish Languages Bill - Consultation

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 Bòrd na Gàidhlig'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 Bòrd na Gàidhlig staff environmental group

Measure: Biodiversity Report, meeting the requirements of Scottish Government

Update: In 2023/24 the majority of staff predominately from home, therefore, all internal and a majority of external meetings were held online thus keeping Bòrd na Gàidhlig's carbon footprint minimal for the year.

The staff environmental group was reestablished with a remit of overseeing the journey to Net Zero.

While Bòrd na Gàidhlig currently has no environmental targets set by the Scottish Government, we are focused on progress to become carbon-neutral. A consequence of COVID-19 is that all documentation and systems are now cloud-based and whilst travel has increased over the year, we continue to operate in an environmentally sustainable manner, encouraging environmentally sustainable behaviours in our activities via our Business Travel Plan, where we can.

Meeting:	Audit and Assurance Committee
Date:	25 February 2025
Title:	Self-assessment of Audit Committee Effectiveness
Action Required:	For Discussion
Paper number:	4.2
Spokesperson:	Nicola Pearson, Head of Finance and Corporate Affairs
Appendices:	PT1 Self-assessment summary

1. Purpose

1.1. The paper presents the results of the committee members self-assessment of the Audit Committee effectiveness for 2024/25.

1.2. The paper is in English as the questionnaire is in English having been derived from the Scottish Government website.

2. Background/Main points

2.1. It is best practice that the Audit and Assurance Committee assess their own performance annually.

2.2. An external evaluation should take place every three years, the next due in 2025/26.

2.3. Committee members were requested to complete a self-assessment checklist which asked them to consider a number of questions based on the main functions of an Audit Committee.

2.4. These checklists were completed and returned by all committee members and results and comments collated in the summary provided in PT1.

2.5. Three action points have been identified from the results and these are:

1. Session on the use of Sharepoint
2. Review the current processes around assessing members attendance and performance, with a view to clarifying form and documenting the procedure and timeline
3. Consider the addition of an explicit request for feedback on performance from the Board and Accountable Officer.

3. Recommendation

3.1. The Committee are requested to consider the summary of findings.

4. Main Strategic Impacts

4.1. Impact on Finance: The statement relate 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: N/A

4.3. Impact on Training: N/A

4.4. Link to Corporate Aims: Our work informs and influences Gaelic development and policies which impact on Gaelic.

4.5. Impacts on Reputation: N/A

4.6. Impacts on Health and Safety: N/A

4.7. Legal Impacts: This is a formal duty of the Accountable Officer

4.8. Impacts on Equality: The review includes consideration of ensuring equality and diversity.

4.9. Impacts on the Environment: The review includes Sustainability as one of the key themes, ad it describes how the organisation aims to address environmental matters.

5. Links to the National Performance Framework

Human Rights	☐	Children and Young People	☐
Culture	☐	Communities	☐
Environment	☐	Poverty	☐
Health	☐	International	☐
Learning	☐	Economy	☐
Successful Innovative Businesses	☒		

6. Governance Route

6.1. Leadership Team approval 14 February 2025.

7. Confirmation of Circulation of Document

7.1. This is an open paper.

Bòrd na Gàidhlig

AUDIT AND ASSURANCE COMMITTEE SELF-ASSESSMENT SUMMARY 2024/25

Role and remit	Yes/No	Comments	Recommendations	R/A/G
Does the committee have written terms of reference?	5/0	Reviewed and approved annually.		
Do the terms of reference cover the core functions as identified in the SG Audit and Assurance Committee Handbook?	5/0			
Are the terms of reference approved by the committee and reviewed periodically?	4/1	One respondee unsure. Reviewed and approved annually.	Action : session on the use of Sharepoint	
Has the committee been provided with sufficient membership, authority and resources to perform its role effectively and independently?	5/0			
Does the body's governance statement mention the committee's establishment and its broad purpose?	5/0			
Does the committee periodically assess its own effectiveness?	5/0			

Membership, induction & training	Yes/No	Comments	Recommendations	R/A/G
Has the membership of the committee been formally agreed by the Board and a quorum set?	5/0			

Are members appointed for a fixed term?	5/0			
Does at least one of the committee members have a financial background?	5/0	Chair is CPFA.		
Are all members, including the chair, independent of the Executive function?	5/0			
Are new committee members provided with an appropriate induction?	4/1	Would be useful to be reminded of terms of reference and SG Audit Committee Handbook	Action : session on the use of Sharepoint	
Has each member formally declared their business interests?	5/0			
Are members sufficiently independent of other key committees?	4/1	Independence from Board would be hard.		
Has the committee considered the arrangements for assessing attendance and performance of each member?	5/0	These could be clearer and set out in writing. Appraisal could be more formal.	Action : review current processes with a view to clarifying form and document procedure and timeline.	

Meetings	Yes/No	Comments	Recommendations	R/A/G
Does the committee meet regularly, at least four times a year?	5/0			
Do the terms of reference set out the frequency and broad timing of meetings?	5/0			

Does the committee calendar meet body's business and governance needs, as well as the requirements of the financial reporting calendar?	5/0			
Are members attending meetings on a regular basis and if not, is appropriate action taken?	5/0	Most if not all meeting conflicts can be managed.		
Does the Accountable Officer attend all meetings and, if not, are they provided with a record of discussions?	5/0			
Does the committee have the benefit of attendance of appropriate officials at its meetings, including representatives from internal audit, external audit and finance?	5/0			

Internal control	Yes/No	Comments	Recommendations	R/A/G
Does the committee consider the findings of annual reviews by internal audit and others, on the effectiveness of the arrangements for risk management, control and governance?	5/0			
Does the committee consider the findings of reviews on the	5/0			

effectiveness of the system of internal control?				
Does the committee have responsibility for review of the draft governance statement and does it consider it separately from the accounts?	5/0			
Does the committee consider how accurate and meaningful the governance statement is?	4/1	Doesn't remember doing this.		
Does the committee satisfy itself that the arrangements for risk management, control and governance have operated effectively throughout the reporting period?	5/0			
Has the committee satisfied itself that the body has adopted appropriate arrangements to counter and deal with fraud?	5/0	Fraud Policy due for review August '25		
Has the committee been made aware of the role of risk management in the preparation of the internal audit plan?	5/0			
Do the committee's terms of reference include oversight of the risk management process?	5/0			
Does the committee consider assurances provided by senior staff?	5/0			

	Yes/No	Comments	Recommendations	R/A/G
Does the committee receive and consider stewardship reports from senior staff in key business areas such as Finance, HR and ICT?	5/0			

Financial reporting & regulatory matters	Yes/No	Comments	Recommendations	R/A/G
Is the committee's role in the consideration of the annual accounts clearly defined?	5/0			
Does the committee consider, as appropriate: • the suitability of accounting policies and treatments • major judgements made • large write-offs • changes in accounting treatment • the reasonableness of accounting estimates • the narrative aspects of reporting?	5/0			
Is a committee meeting scheduled to receive the external auditor's report to those charged with governance including a discussion of proposed adjustments to the	5/0			

	Yes/No	Comments	Recommendations	R/A/G
accounts and other issues arising from the audit?				
Does the committee review management's letter of representation?	5/0	As far as I recall.		
Does the committee gain an understanding of management's procedures for preparing the body's annual accounts?	5/0			
Does the committee have a mechanism to keep it aware of topical legal and regulatory issues?	3/2	One respondee unsure. Another states there are a number of connections that do this but not aware it is an explicit role.		

Internal audit	Yes/No	Comments	Recommendations	R/A/G
Do internal audit representatives attend meetings of the committee?	5/0			
Does the committee consider annually and in detail, the internal audit plan including consideration of whether the scope of internal audit work addresses the body's significant risks?	5/0			
Does internal audit have a direct reporting line, if required, to the committee?	5/0	IA have a direct contact with the Chair of the committee.		

	Yes/No	Comments	Recommendations	R/A/G
As well as an annual report from internal audit, does the committee receive progress reports on work internal audit?	5/0			
Are outputs from follow-up audits by internal audit monitored by the committee and does the committee consider the adequacy of implementation of recommendations?	5/0	Outstanding IA recommendations logged and progress reported to committee.		
If considered necessary, is the committee chair able to hold private discussions with internal audit?	5/0	As far as I am aware.		
Is there appropriate co-operation between the internal and external auditors?	5/0			
Are internal audit performance measures monitored by the committee?	5/0			
Has the committee considered the information it wishes to receive from internal audit?	5/0			

External audit	Yes/No	Comments	Recommendations	R/A/G
Do external audit representatives attend meetings of the committee?	5/0			

	Yes/No	Comments		R/A/G
Do the external auditors present and discuss their audit plans and strategy with the committee (recognising the statutory duties of external audit)?	5/0			
Does the committee chair hold periodic private discussions with the external auditors?	5/0	As far as I am aware.		
Does the committee review the external auditor's annual report to those charged with governance?	5/0			
Does the committee ensure that officials are monitoring action taken to implement external audit recommendations?	5/0			
Are reports on the work of external audit presented to the committee?	5/0			
Does the committee assess the performance of external audit?	5/0			
Does the committee consider the external audit fee?	5/0			

Administration	Yes/No	Comments	Recommendations	R/A/G
Does the committee have a designated secretariat?	5/0			

Are agenda papers circulated in advance of meetings to allow adequate preparation by committee members and attendees?	5/0			
Do reports to the committee communicate relevant information at the right frequency, time, and in a format that is effective?	5/0			
Does the committee issue guidelines and/or a pro forma concerning the format and content of the papers to be presented?	5/0			
Are minutes prepared and circulated promptly to the appropriate people, including all members of the committee?	5/0			
Is a report on matters arising presented or does the Chair raise them at the committee's next meeting?	5/0	Raised at next meeting unless urgent.		
Do action points in the minutes indicate who is to perform what and by when?	5/0			
Does the committee provide an effective annual report on its own activities?	5/0			

Overall	Yes/No	Comments	Recommendations	R/A/G
Does the committee effectively contribute to the overall control environment of the organisation?	5/0			
Are there any areas where the committee could improve upon its current level of effectiveness?	2/3	In process of reviewing members performance. Group operates effectively and might be better still with refresher sessions on TOR etc. Measurement of "soft" processes could be improved – review processes, succession planning etc.	Action : review current processes with a view to clarifying form and document procedure and timeline. Action : session on the use of Sharepoint	
Does the committee seek feedback on its performance from the Board and Accountable Officer?	4/1	I don't recall this having happened.	Action : Consider an explicit request for feedback.	

Meeting:	Audit and Assurance Committee
Date:	25 February 2025
Title:	Audit and Assurance Committee Work Plan
Action Required:	For Decision
Paper number:	4.3
Spokesperson:	Nicola Pearson
Appendices:	PT1 Work Plan 2024/25
	PT2 Work Plan 2025/26

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 November 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 plans

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: Our work informs and influences Gaelic development and policies which impact on Gaelic.

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	☐	Children and Young People	☐
Culture	☐	Communities	☐
Environment	☐	Poverty	☐
Health	☐	International	☐
Learning	☐	Economy	☐
Successful Innovative Businesses	☒		

6. Governance Route
N/A

7. Confirmation of Circulation of Document
7.1. This is an open paper.

Bòrd na Gàidhlig

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
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-sgrùdaidh					
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)				
Puingean Cunbhalach Bliadhnail					
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 Fhein Bliadhnail air Èifeachdas na Comataidh Sgrùdaidh	Self assessment of Audit Committee Effectiveness				√
Aithisg Dìon Dàta	Data Protection Report	√		√	
Aithris Luach as Fheàrr	Best Value Statement	√			
Sgrùdadh Luach as Fheàrr	Best Value Review				√
Aithisg air Tèarainteachd Dhidsiteach	Cyber Resilence Report				√
Ro-innleachd Rianachd Mhì-chinntean	Risk Management Strategy	√			

Bòrd na Gàidhlig

A' Chomataidh Sgrùdaidh is Dearbhachd (CSD) Plana Obrach 2025/26		Cèitean 20/05/2025	Sultain 23/09/2025	Samhain 25/11/2025	Gearran 24/02/2026
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-sgrùdaidh					
Buidhnean Taobh a-muigh - Stiùireadh Coileanaidh	External Organisations - Performance Management	√			
Rola-pàighidh agus cosgaisean	Payroll and expenses	√			
Aithisg Bhliadhnail In-sgrùdadh	Internal Audit Annual Report	√			
Leanmhainn	Follow Up Review	√			
Puingean Cunbhalach Bliadhnail					
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 Fhein Bliadhnail air Èifeachdas na Comataidh Sgrùdaidh	*Self assessment of Audit Committee Effectiveness*				√
Aithisg Dìon Dàta	Data Protection Report	√		√	
Aithris Luach as Fheàrr	Best Value Statement	√			
Sgrùdadh Luach as Fheàrr	Best Value Review				√
Aithisg air Tèarainteachd Dhidsiteach	Cyber Resilence Report				√
Ro-innleachd Rianachd Mhì-chinntean	Risk Management Strategy	√			
Puingean eile					
Sgrùdadh Bliadhnail air Èifeachdas na Comataidh Sgrùdaidh is trèanadh ('25)	Review of Audit Committee Effectiveness and Training (external 3 yearly due'25)				√