

**BÒRD NA GÀIDHLIG****Coinneamh den Chomataidh Sgrùdaidh is Dearbhachd**

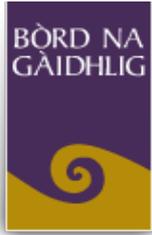
Air loidhne – MS Teams Diardaoin 27/08/2020 09.50 – 10.55

**CLÀR-GNOTHAICH – SEISEAN FOSGAILTE**

<b>3.0</b>	<b>IN-SGRÙDADH</b>		
3.1	<b>AIRSON FIOSRACHADH *</b> Clàr Mholaidhean In-sgrùdaidh <i>Ailig Greumach, Ceann Roinn an Ionmhais</i>		
3.2	<b>RI AONTACHADH</b> Atharrachadh air moladh In-sgrùdaidh <i>Ailig Greumach, Ceann Roinn an Ionmhais</i>		
<b>4.0</b>	<b>AITHISG BHLIADHNAIL NA COMATAIDH SGRÙDAIDH IS DEARBHACHD</b>		
4.1	<b>RI AONTACHADH</b> Aithisg Bhliadhnail na Comataidh Sgrùdaidh is Dearbhachd <i>Stewart MacLeòid, Cathraiche na Comataidh Sgrùdaidh is Dearbhachd</i>		
<b>5.0</b>	<b>BUIDHEANN-STIÙIRIDH A' PHLANA LEASACHAIDH</b>		
5.1	<b>AIRSON FIOSRACHADH *</b> Buidheann-Stiùiridh a' Phlana Leasachaidh – Fios labhairteach PT1. Am Plana Leasachaidh <i>Jennifer Gilmour, Cathraiche a' Bhuidheann-Stiùiridh Plana Leasachaidh</i>		
<b>6.0</b>	<b>RIANACHD MHÌ-CHÌNNTEAN</b>		
6.1	<b>RI AONTACHADH</b> Clàr Mhì-Chinntean Ro-innleachdail <i>Shona NicIlinnein, Ceannard</i>		
<b>7.0</b>	<b>RIAGHLADH</b>		
7.1	<b>RI AONTACHADH</b> Leasachaidhean aig a' Chomataidh <i>Shona NicIlinnein, Ceannard</i>		
7.2	<b>RI AONTACHADH</b> Plana Obrach 20/21 <i>Shona NicIlinnein, Ceannard</i>		
<b>8.0</b>	<b>GISBE</b> Ceann-latha na h-ath choinneimh: 12/11/2020 09.30-12.30		
		<b>AGENDA - OPEN SESSION</b>	
		<b>INTERNAL AUDIT</b>	09.50 - 10.00
		<b>FOR INFORMATION *</b> Internal Audit Recommendations Table Alex Graham, Head of Finance	
		<b>FOR DECISION</b> Amendment to Internal Audit recommendation Alex Graham, Head of Finance	
		<b>ANNUAL REPORT OF THE AUDIT AND ASSURANCE COMMITTEE</b>	10.00 - 10.10
		<b>FOR DECISION</b> Audit & Assurance Committee Annual Report <i>Stewart MacLeod,, Audit &amp; Assurance Committee Chair</i>	
		<b>IMPROVEMENT PLAN STEERING GROUP</b>	10.10 - 10.25
		<b>FOR INFORMATION *</b> Improvement Plan Steering Group – verbal update PT1. Improvement Plan <i>Jennifer Gilmour, Chair of the Improvement Plan Steering Group</i>	
		<b>RISK MANAGEMENT</b>	10.25 - 10.35
		<b>FOR DECISION</b> Strategic Risk Register <i>Shona MacLennan, Ceannard</i>	
		<b>GOVERNANCE</b>	10.35 - 10.50
		<b>FOR DECISION</b> Committee Development <i>Shona NicIlinnein, Ceannard</i>	
		<b>FOR DECISION</b> Workplan 20/21 <i>Shona MacLennan, Ceannard</i>	
		<b>AOCB</b>	10.50 - 10.55
		Date for the next meeting: 12/11/2020 09.30 – 12.30	

**Pàipearan Fiosrachaidh**

- Tha pàipearan 'Airson Fiosrachadh' airson a bhi a toirt-fa-near dhiubh agus chan eil ùine deasbad no còmhraidh air an cur mun coinneamh sa chlàr gnothaich.
- Far am bheil cothrom ann deasbad is còmhraidh a chumail air pàipearan 'Airson Fiosrachadh', bidh na pàipearan sin air an comharrachadh le rionnag \* air a chlàr gnothaich.
- Bidh cothrom aig Buill deasbad iarraidh air pàipearan 'Airson Fiosrachadh' air nach eil rionnag \* le bhi a' leigeil fios don Cathraiche na Comataidh co-dhiù latha ron choinneimh.
- Far am bheil ceistean aig Buill co-cheangailte ri leithid clàr-ghnìomhan, poileasaidhean, planaichean neo cùisean ionmhais a th' anns na pàipearan, thathar gam brosnachadh gus na ceistean sin a chur air post-d gu [offis@gaidhlig.scot](mailto:offis@gaidhlig.scot) co-dhiù dà latha obrach ron choinneamh. Cuiridh an sgioba rianachd a cheist sin air adhart chun oifigeir ionchaidh airson am freagairt, agus airson a bhi cothromach theid am freagairt a' sgaoleadh air na Buill gu lèir airson gum bidh an aon thuigse an uairsin aig a h-uile neach.



<b>A' freagairt ri</b>	A' Chomataidh Sgrùdaidh is Dearbhachd
<b>Ceann-latha na Coinneimh</b>	27/08/2021
<b>Àite:</b>	Air-loidhne
<b>Nì a' Chlàir-ghnothaich</b>	3.1

<b>Tìotal a' Phàipeir</b>	Clàr Molaidhean (In-sgrùdaidh)	
<b>Moladh do Bhuill</b>	Airson Fiosrachadh *	
<b>Neach labhairt:</b>	Ailig Greumach	
<b>Cùrsa Riaghlachais airson na h-Aithris</b>	<b>Ceann-latha na Coinneimh</b>	<b>Seòrsachadh na h-Aithris</b>
Sgioba Stiùiridh	13/08/2020	Ri Aontachadh
<b>Pàipear-taice air a cheangal ris</b>	Eàrr-ràdh A – Clàr Gnìomhan	
<b>1.0</b>	<b>Adhbhar</b>	
<b>1.1</b>	Is e adhbhar na h-aithisge seo adhartas air na gnìomhan ag èirigh às aithisgean sgrùdaidh a thoirt dhan Chomataidh Sgrùdaidh is Dearbhachd.	
<b>2.0</b>	<b>Cùl-fhiosrachadh</b>	
<b>2.1</b>	Bu chòir dhan aithisg seo a thighinn dhan Chomataidh aig gach coinneamh.	
<b>3.0</b>	<b>Prìomh Aithris/Fiosrachadh</b>	
<b>3.1</b>	Tha e cudromach gum bi a' Chomataidh Sgrùdaidh is Dearbhachd a' dearbhadh gu bheil adhartas ann an dòighean-obrach agus leasachaidhean a' leantainn air aithisgean sgrùdaidh.	
<b>4.0</b>	<b>Moladh</b>	
<b>4.1</b>	Thathar ag iarraidh air a' Chomataidh beachdachadh air a' chlàr, agus le aont an neach in-sgrùdaidh, gum bi molaidhean coileanta air an toirt bhon chlàr airson stòradh air clàr eachraidheal fa-leth.	
<b>5.0</b>	<b>Prìomh Bhuidhean Ro-innleachdach</b>	
<b>5.1</b>	<b>Buidhean air Ionmhas</b>	
	Chan eil buaidh ionmhasail dhìreach sam bith aig an aithisg seo.	
<b>5.2</b>	<b>Buidhean air Luchd-obrach</b>	
	Chan eil buaidh dhìreach sam bith aig an aithisg seo air an fheachd-obrach.	
<b>5.3</b>	<b>Buidhean air Trèanadh</b>	
	Chan eil buaidh dhìreach sam bith aig an aithisg seo air trèanadh.	
<b>5.4</b>	<b>Ceanglaichean ri Amasan Ro-innleachadh agus Corporra</b>	
	Tha an clàr seo a' cur ris an amas chorporra gun cùm Bòrd na Gàidhlig air a' leasachadh nan dòighean-obrach aige.	
<b>5.5</b>	<b>Buidhean air Cliù</b>	
	Chan eil buaidh dhìreach sam bith aig an aithisg seo air cliù na buidhne.	
<b>5.6</b>	<b>Buidhean air Slàinte is Sàbhailteachd</b>	
	Chan eil buaidh dhìreach sam bith aig an aithisg seo air Slàinte is Sàbhailteachd.	
<b>5.7</b>	<b>Buidhean Laghail</b>	
	Chan eil buaidh laghail dhìreach sam bith aig an aithisg seo.	
<b>5.8</b>	<b>Buidhean air Co-ionannan</b>	
	Chan eil buaidh sam bith a bharrachd aig an aithisg seo air co-ionannachd.	

**Bòrd na Gàidhlig**  
**Implementation of Audit Recommendations**

Position as at 18.08.2020

Internal Audit 2019-20										
Item	Audit Area	Priority	Action	Owner	Time scale	Current position	Complete	In Progress	Not Started	
2	Financial Governance (WB Oct 2019)	M	We recommend that the Organisation review the information provided within the financial reports to include a summary income and expenditure statement, cashflow, creditors and debtors.	Head of Finance	01/11/2019	<b>18.08.2020</b> Discussion held with Internal Auditors about the cost benefit of this recommendation and a revised approach is being proposed to the Audit and Assurance Committee meeting on 27.08.2020		✓		
1	<b>Grants to Gaelic Organisations:</b> Desktop Instructions for PBG & Eile (WB Feb 2020)	L	<b>Recommendation:</b> We recommend that the Organisation produce a set of desktop procedures for both Eile and PBG grant schemes. <b>Management Response:</b> Agreed that desktop procedures for the PBG and Eile grant schemes will be produced.	Director of Language Planning and Community Developments	01/06/2020	<b>03/06/2020</b> Dèanta.	✓			
1	<b>Information Security and Management:</b> Data Leakage Prevention (WB Feb 2020)	M	<b>Recommendation:</b> We recommend that the Organisation continue to work with the IT Support Company to implement a Data Leakage Prevention solution. <b>Management Response:</b> Recommendation noted and accepted	Office Manager	30/04/2020	<b>12/08/2020</b> Encrypted pen drives have been distributed to staff who required them for testing. Further training on relevant policies to be provided for staff and Board Members.		✓		
3	<b>Information Security and Management:</b> Data Sharing Agreement Register (WB Feb 2020)	L	<b>Recommendation:</b> We recommend that the Organisation create a Data Sharing Agreement Register.	Office Manager	28/03/2020	<b>04/06/2020</b> A data sharing agreement register was created and populated on 02/04/2020	✓			
1	<b>Corporate Governance:</b> Annual Review and Report (WB Feb 2020)	M	<b>Recommendation:</b> We recommend that the Organisation review and update the Best Value Statement annually and that targets for the Organisation to achieve are included. We also recommend that the Organisation prepare an annual report on best value and how this has been achieved with consideration given to the Best Value Statement. <b>Management Response:</b> We will review and update the Best Value Statement annually and incorporate targets in future Statements. A report will be prepared annually on the achievement of best value with particular reference to the Best Value Statement.	Head of Finance	30/09/2020	<b>18/08/2020</b> A contract has been awarded for this work to be carried out. We anticipate that the draft statement will be available by end September.		✓		
2	<b>Corporate Governance:</b> New Scottish Government Guidance (WB Feb 2020)	M	<b>Recommendation:</b> We recommend that the Organisation update its Best Value Statement to comply with the guidance issued by the Scottish Government. <b>Management Response:</b> The Best Value Statement will be updated to comply with Scottish Government guidance and checked against such guidance at each future update issued by the Scottish Government.	Head of Finance	30/09/2020	<b>18/08/2020</b> A contract has been awarded for this work to be carried out. We anticipate that the draft statement will be available by end September.		✓		
3	<b>Corporate Governance:</b> Environment Targets (WB Feb 2020)	L	<b>Recommendation:</b> We recommend that the Organisation consider implementing and monitoring environmental targets. <b>Management Response:</b> The Leadership Team will review Bòrd na Gàidhlig's response to our contribution to environmental targets and will discuss appropriate targets for the organisation, taking into consideration that most of our contribution to sustainable development and carbon management is monitored as party of the work undertaken by other lead public organisations within the shared building spaces we work in. Bòrd na Gàidhlig currently has no environmental targets set by the Scottish Government. The organisation does take environmental matters seriously and adopts environmentally focused practices where possible. We work to operate in an environmentally sustainable manner and encourage environmentally sustainable behaviours in our activities and within our sharing of office space within buildings operated by other public organisations.	Ceannard / Partnerships Manager	30/06/2020 for setting 2020/21 targets and 30/06/2021 for reporting progress	<b>02/07/2020</b> Targets have been set in the 20/21 Operational Plan.		✓		

## Bòrd na Gàidhlig

## Implementation of Audit Recommendations

Item	Audit Area	Priority	Action	Owner	Time scale	Current position	Complete	In Progress	Not Started
	<b>Employee Performance Management:</b> Frequency & Monitoring of Employee Meetings	<b>M</b>	We recommend that the Organisation update the Performance Management Policy to state the frequency of the PWP meetings. We also recommend that the Organisation ensure PWP meetings are being held for all staff members.	Operations Manager	01/07/2020	02/06/2020 Performance Management Policy has been updated (BnG-01-2021-3.2). Functions within People HR will be used to track the PWP process, including reporting. Reports will be submitted to the Leadership Team on a quarterly basis.	✓		
	<b>Employee Performance Management:</b> Central Storage	<b>M</b>	We recommend that the Organisation investigate and resolve the security issue on the People HR system. We also recommend that once the issue is resolved that all completed PWP are stored on individual employee files on PWP where only the staff member, their Line Manager and the Chief Executive will have access.	Operations Manager	June 2020	02/06/2020 Following the internal audit, an investigation was completed into the security of the online HR system and it was found that it was secure. The guidance for the PWP was updated to reflect that each PWP should be stored on People HR (the online system), accessible only by the employee, their line manager and the Ceannard.	✓		
	<b>Employee Performance Management:</b> Recording of Meetings	<b>L</b>	We recommend that the Organisation update the Performance Management Policy to ensure it reflects current practice regarding the recording of Personal Work Plans.	Operations Manager	May 2020	02/06/2020 The Performance Management Policy was updated (BnG-01-2021-3.2) to reflect the current practice whereby all PWP conversations are recorded.	✓		
	<b>External Organisation Performance Management:</b> Late Performance Reports	<b>L</b>	We recommend that the Organisation include its approach to the late submission of performance reports within its desktop procedures.	Director of Language Planning and Community Developments	29/05/2020	<b>03/06/2020</b> Completed.	✓		
1	Risk Management Strategy (WB Feb 2020)	<b>M</b>	Recommendation: We recommend that the Organisation review and update the Risk Management Strategy to provide clearly outlined Board and staff members roles and responsibilities. We also recommend that the Risk Management Strategy is updated to include guidance on the operational risk register.  Management Response: Recommendation noted and accepted. Updates will be made to the Risk Management Strategy and submitted to the Audit & Assurance Committee on 07/05/2020.	Ceannard	30/04/2020	<b>02.06.2020</b> Updated strategy presented to Audit and Assurance Committee on 7/5/2020 and to the Board on 26.05.2020 (BnG-01-2021-12.1)	✓		
2	Risk Appetite (WB Feb 2020)	<b>M</b>	Recommendation: We recommend that the Organisation fully documents its risk appetite. This should be included within the Risk Management Strategy.  Management Response: Recommendation noted and accepted. The risk appetite will be reviewed and the Risk Management Strategy will be updated to reflect this.	Ceannard	30/04/2020	<b>02.06.2020</b> Updated strategy presented to Audit and Assurance Committee on 7/5/2020 and to the Board on 26.05.2020 (BnG-01-2021-12.1)	✓		

Bòrd na Gàidhlig  
Implementation of Audit Recommendations

## External Audit Follow-up 2017/18 Improvement Plan

Issue Date	Audit Area	Priority	Action	Owner	Time scale	Current position	Complete	Progress	Not Started
	Leases	L	Renegotiate property agreement with SNH to safeguard current accounting practice under IFRS16	Ceannard	31/03/2020	<b>02/06/2020</b> Discussions have been held regarding the MoU and a possible formal lease with SNH, including involvement of Shepherd Chartered Surveyors. A lease has not been progressed and due to the postponement of IFRS16 to 2021 there is no impact on 2019-20 accounts. Further consideration will be given to this issue, including whether a lease is required or appropriate, in order to bring it to a conclusion before the end of 2020. No further update at this time.		✓	

## Internal Audit Follow up to Previous Audit:

Issue Date	Audit Area	Priority	Action	Owner	Time scale	Current position	Complete	In Progress	Not Started
Oct 2018	Information and Records – Operation and Resilience, Follow-up- Information Security & Record Management	L	<p><b>Original Recommendation</b> A grants management portal which would make management easier and reduce paper usage is currently under development. In Finance, a definite move towards fewer paper records could be made by investigating whether invoices and expenses claims could be scanned and stored electronically as individual documents, allowing better access and also opening the possibility of electronic approval when appropriate.</p> <p><b>Finding from WB 2019/20 Follow Up</b> The Organisation have yet to review or implement a process for scanning all financial records due to a lack of resources. This will be reviewed during the 2020/21 financial year.</p> <p><b>Management Response</b> Staff resources did not permit implementation of this recommendation in 2020-21 financial year. A review will be carried out in to ascertain what will be possible to implement in 2021-22 financial year.</p>	Head of Finance	31/03/2020	<b>02.07.2020</b> All invoices were scanned in the year 19/20 up to the date of closure of the office, due to Covid-19 Further progress has not been possible due to the closure of the office.		✓	
Oct 2018	Resources Requirements, Public Bodies Language Plans	H	<p><b>Original Recommendation</b> Given the significance of the GLP element of the BnG remit, it is suggested that a long-term high level scoping exercise be carried out to estimate the GLPs likely to be processed and the consequent probable workload over the life of the NGLP, to ensure that sufficient resources are in place (or identified for obtaining) to confirm that GLPs can be delivered satisfactorily over the period to the end of the current NGLP in 2023.</p> <p><b>Finding from WB 2019/20 Follow Up</b> The long-term scoping exercise is ongoing with the organisational structure review due to be complete by the end of December 2019 with work on the review of the workforce plan due to be completed within the first half of 2020. The new Gaelic Language Plan's statutory guidance was reviewed, updated and was approved by the Board on the 11 December 2019 following public consultation. This included simplifying the guidance and making it more focused with the aim making the workload more manageable.</p> <p><b>Management Response</b> Agreed that this review is completed and that the findings are fed into the medium to long-term work force plan.</p>	Director of Language Planning and Community Developments	01/03/2020	<b>18/08/20</b> This high-level scoping exercise is complete and the outcomes will be fed into the medium term financial plan when it is updated shortly.	✓		

## Implementation of Audit Recommendations

Issue Date	Audit Area	Priority	Action	Owner	Time scale	Current position	Complete	In Progress	Not Started
Oct 2018	Workload Management Records, Public Bodies Language Plans	H	<p><b>Original Recommendation</b> A Plans Portal is at present under preparation which will as a store of information and data on the GLPs for the BnG staff who are working in the area and also for management, and also hold information to which access can be provided to the public bodies concerned. As well as securely storing information it would also facilitate reporting. It is recommended that this Portal be progressed as a matter of urgency.</p> <p><b>Finding from WB 2019/20 Follow Up</b> The Organisation are currently updating and redeveloping the Gaelic Language Portal on the website. The Organisation has appointed a new Communications Officer from 06/01/2020 and a graduate placement will also be appointed to redevelop the Organisation's website during 2021. This time frame was approved by the Board at the meeting on 11 December 2019.</p> <p><b>Management Response</b> This recommendation is accepted. The appointment of an Executive Assistant in December 2019 has been an important development in progressing this project. Discussions are on-going at a technical level to ensure that the website structure is in place to host the portal. The project will still require a reasonable amount of time from the team to ensure that the aims of the project are fulfilled.</p>	Director of Language Planning and Community Developments	01/08/2020	<p><b>18/08/20</b> Whilst we had aimed to complete this work by the start of August 2020 in-house, it as become clear that in order to complete the portal as envisaged in the original recommendation and within a reasonable time-scale, we will need to buy-in external support to complete the project. We are currently holding technical discussions within the team ahead of producing a project specification, which will then be put out to tender via the appropriate procurement routes.</p> <p>In the short-term, work is underway to rationalise the Plans content on the main BnG <a href="http://www.gaidhlig.scot">www.gaidhlig.scot</a>.</p>		✓	
Oct 2018	Information Records – Operation and Resilience, Follow-up-Information Security and Record Management	H	<p><b>Original Recommendation</b> ICT is critical to the daily operation of BnG. The organisation would benefit from a clarity of structure for managing records management and ICT, as there are risks arising from dispersed operational input and responsibility. The Data Protection Officer role is filled by the Head of Corporate Services. There is a need to have a Data Protection Officer who is independent of the organisation and reports to the Board.</p> <p><b>Finding from WB 2019/20 Follow Up</b> The Organisation has provided various SharePoint training sessions to staff members. Work is ongoing on the new SharePoint file structure which is expected to be completed by June 2020. The Organisation are also currently tendering for a new Data Protection Officer.</p> <p><b>Management Response</b> Agreed. Work ongoing to implement the new SharePoint file structure.</p>	Office Manager	30/04/2020	<p><b>29/07/2020</b> The project to move to the new Sharepoint structure is complete The role of DPO was part of the data management service contract awarded to TKM Consulting in March 2020. – Completed within timescale</p>	✓		
Oct 2018	Contracting and purchasing – use of electronic and digital signature, Follow-up Contracted Services & General Procurement	M	<p><b>Original Recommendation</b> The use of electronic and/or digital signatures should be investigated and a policy prepared to manage the introduction and usage of these, particularly where electronic documents with financial and/or contractual obligations are being signed by staff members on behalf of the Bòrd or are being received.</p> <p><b>Finding from WB 2019/20 Follow Up</b> The Organisation completed an investigation into the use of electronic and/or digital signatures and a policy is being drafted to manage the introduction and usage of these. This will be completed by the end of March 2020.</p> <p><b>Management Response</b> Legal advice has been obtained on the use of electronic and/or digital signatures, and a policy on their use will be drafted in the light of that advice.</p>	Head of Finance	31/03/2020	<p><b>23.04.20</b> Legal advice has been obtained on the use of electronic and/or digital signatures, and a policy on their use will be drafted in the light of that advice. This cannot be completed until Q2 of 2020/21.</p>		✓	

**Bòrd na Gàidhlig**  
**Implementation of Audit Recommendations**

Seisean Fostailte | Open Session

Cuspair 3.1

Issue Date	Audit Area	Priority	Action	Owner	Time scale	Current position	Complete	In Progress	Not Started
Oct 2018	Gaelic Language Plans Website, Public Bodies Language Plans	L	<p><b>Original Recommendation</b>            There is merit in having GLP information provided on a separate channel from the BnG main website. However, that makes updating and maintenance more difficult. It is recommended that in the short term the <a href="http://www.gaeliclanguageplansscotland.org.uk">www.gaeliclanguageplansscotland.org.uk</a> website be updated. In the longer term its functions could be provided within the proposed Plans Portal (see para 2.3).</p> <p><b>Finding from WB 2019/20 Follow Up</b>            The Organisation are currently updating and redeveloping the Gaelic Language Portal on the website. The Organisation has appointed a new Communications Officer from 06/01/2020 and a graduate placement will also be appointed to redevelop the Organisation's website during 2021. This time frame was approved by the Board at the meeting on 11 December 2019.</p> <p><b>Management Response</b>            This recommendation is accepted. The appointment of an Executive Assistant in December 2019 has been an important development in progressing this project. It has been decided that the Gaelic Language Plans information aspect of the portal will be brought fully within the <a href="http://www.gaidhlig.scot">www.gaidhlig.scot</a> website. Discussions are on-going at a technical level to ensure that the website structure is in place to host the information and with the Gaelic Language Plans team to ensure that the most appropriate and up-to-date materials are on the site. A new version of the statutory guidance on Gaelic language plans has been submitted to the Scottish Government and this, along with other key documents and templates, will form the core of this site.</p>	Director of Language Planning and Community Developments	01/08/2020	<p><b>18/08/20</b></p> <p>Work is underway to rationalise the Plans content on the main BnG <a href="http://www.gaidhlig.scot">www.gaidhlig.scot</a>. The Plans team have worked through the existing content and have rationalised this under the three headings of:</p> <ul style="list-style-type: none"> <li>• Approved plans</li> <li>• Information for the public</li> <li>• Information for professional users</li> </ul> <p>Work is well underway to develop a beta site using this structure and once this has been completed and fully tested, it will go live and replace the current "Plans" section on the Bòrd na Gàidhlig website.</p> <p>A new version of the statutory guidance on Gaelic language plans has been submitted to the Scottish Government and this, along with other key documents and templates, will form the core of this rationalised site.</p>		✓	
Oct 2018	Introduction of Online Expense claims System; Review of Travel & Subsistence Policy, Expense Claims	L	<p><b>Original Recommendation</b>            (a) <u>Introduction of Online Expenses Claims System</u>            That the Board seek proceed with the development of an online expenses claim system at the earliest time this is possible. It is acknowledged that this will require staff resource and that there will be purchase and/or development costs.            b) <u>Submission of expenses claims</u>            That a reminder be issued regarding timeous submission of claims and that the requirement to submit claims within one month be made more prominent at the time of reviewing the Travel &amp; Subsistence Policy.            c) <u>Review of Travel &amp; Subsistence Policy</u>            The revised Travel &amp; Subsistence Policy be finalised and issued, and that it incorporates set dates for review in the future.</p> <p><b>Finding from WB 2019/20 Follow Up</b>            The Organisation has implemented a People HR Portal to allow staff to electronically submit their expenses. This system went live in April 2019. Staff are reminded at the fortnightly meetings to submit expense claims in line with the Travel &amp; Subsistence Policy. The Travel &amp; Subsistence Policy is also currently being reviewed and due for submission to the Leadership Team in January 2020 for review.</p> <p><b>Management Response</b>            The Travel &amp; Subsistence Policy will be fully updated and implemented</p>	Head of Finance	31/03/2020	<p><b>18.08.2020</b></p> <p>Travel &amp; Subsistence Policy is being considered by the Policy &amp; Resources Committee on 24 August 2020.</p> <p>Introduction of online travel expenses system has still to go live – it now transpires that the HR system purchased is not suitable for processing travel expenses via laptops/surface pros.</p>		✓	

## Bòrd na Gàidhlig

## Implementation of Audit Recommendations

Seisean Fostailte | Open Session

Cuspair 3.1

Issue Date	Audit Area	Priority	Action	Owner	Time scale	Current position	Complete	In Progress	Not Started
Aug 2018	Corporate Performance-Integrated Dual Reporting, Organisational Performance Monitoring	L	<p><b>Original Recommendation</b> Although the nature of Bord na Gàidhlig's activities means that there is not always a straightforward relationship between performance outcome and financial results, the adoption of 4 main strategic priorities provides an opportunity for integrating reporting at higher levels than previously. A revised financial reporting framework is currently being introduced, and this provides an opportunity to investigate integrated performance and financial reporting, possibly on a limited or pilot basis.</p> <p><b>Finding from WB 2019/20 Follow Up</b> The Organisation is developing new medium-term financial plans, this will allow for integrated performance and financial reporting. The Organisation expect the development of the new medium-term financial plans to be completed by March 2020.</p> <p><b>Management Response</b> A Medium-Term Financial Plan will be submitted to the Board in February 2020, and after that has been done the introduction of an element of integrated performance and financial reporting will be carried out during the 2020-21 financial year.</p>	Head of Finance	30/09/2020	<p><b>23.04.2020</b> Medium-Term Financial Plan (MTFO) was approved the Board in February 2020. However following the Coronavirus situation which has made major changes to the operational and possibly the financial environment, the MTFP has been deferred for at least 3 months. It is still intended to investigate the introduction of an element of integrated performance and financial reporting later in the 2020-21 financial year.</p>		✓	
Oct 2018	Payroll systems and procedures	L	<p><b>Original Recommendation</b> These are still outstanding, partly due to staff changes. The schedule of allowances has still to be updated however the allowance concerned is not currently being claimed by anyone. Sickness absence levels do not appear to be exceptional at present however the recommendation that this be calculated periodically and reported to the Leadership Team is re-iterated.</p> <p><b>Finding from WB 2019/20 Follow Up</b> The Organisation are currently redrafting the Travel &amp; Subsistence Policy and expect this to be presented to the Leadership Team in January 2020 for review. The new People HR system allows the Leadership Team real time reporting of sickness absence which is discussed at Leadership Team meetings throughout the year where the Head of Corporate Services notes any issues.</p> <p><b>Management Response</b> As per the response on page 24, the Travel &amp; Subsistence Policy will be fully updated and implemented.</p>	Head of Finance	31/03/2020	<p><b>18.08.2020</b> Travel &amp; Subsistence Policy will be considered by the Policy &amp; Resources Committee on 24 August 2020.</p>		✓	

## Bòrd na Gàidhlig

## PART 3: Implementation of Audit Recommendations - Actions Completed from 1920

## Cuspair 3.1

## Complete

Issue Date	Audit Area	Priority	Action	Owner	Time scale	Current position	Complete	In Progress	Not Started
1	Financial Governance (WB Oct 2019)	M	We recommend that the Organisation ensure that the Policy & Resources Committee Terms of Reference are drafted for review at the November 2019 meeting prior to be being approved by the Board.	Head of Corporate Services	12/12/2019	<b>03.03.20</b> TofR were approved at the full board meeting on 11/12/2019.	✓		
1	Financial Controls (WB Oct 2019)	L	We recommend that the Organisation include a review date for all procedures, this could be annually or biannually to ensure that they reflect current practice. We also recommend that the Organisation ensure all procedure documents highlight their purpose to ensure this is clear to all users. We also recommend that the Organisation ensure that the procedure documents include the date they were approved by management and the manager who approved them.	Grants Officer	Nov 2019	<b>01.11.2019</b> Review dates will be included for all procedures, and this has been implemented for the 12 Desktop instructions. The purpose of the procedure documents is highlighted, with the addition of a sentence at the start of the document. The date of approval of procedure documents by management and the manager who approved them will be included in the documents.	✓		
2	Financial Controls (WB Oct 2019)	L	We recommend that the Organisation update the Drawdown of Grant-in-Aid from the Scottish Government Procedure to include details on how to post the income on the finance system.	Financial Administrator	Oct 2019	<b>01.11.2019</b> Guidance for the user has now been included to detail how the GIA should be recorded and posted onto the finance system.	✓		
3	Financial Controls (WB Oct 2019)	L	We recommend that the Organisation review the grant payments process to remove the duplication of tasks.	Director of Language Planning & Community Developments	Nov 2019	<b>01.11.2019</b> This process has been reviewed and is now in place.	✓		
1	Risk Management Strategy (WB Feb 2020)	M	Recommendation: We recommend that the Organisation review and update the Risk Management Strategy to provide clearly outlined Board and staff members roles and responsibilities. We also recommend that the Risk Management Strategy is updated to include guidance on the operational risk register. Management Response: Recommendation noted and accepted. Updates will be made to the Risk Management Strategy and submitted to the Audit & Assurance Committee on 07/05/2020.	Ceannard	30/04/2020	<b>02.06.2020</b> Updated strategy presented to Audit and Assurance Committee on 7/5/2020 and to the Board on 26.05.2020 (BnG-01-2021-12.1)	✓		
2	Risk Appetite (WB Feb 2020)	M	Recommendation: We recommend that the Organisation fully documents its risk appetite. This should be included within the Risk Management Strategy. Management Response: Recommendation noted and accepted. The risk appetite will be reviewed and the Risk Management Strategy will be updated to reflect this.	Ceannard	30/04/2020	<b>02.06.2020</b> Updated strategy presented to Audit and Assurance Committee on 7/5/2020 and to the Board on 26.05.2020 (BnG-01-2021-12.1)	✓		
2	Information Security and Management: Overarching Information Security & Management Policy (WB Feb 2020)	L	Recommendation: We recommend that the Organisation develop an overarching framework document that outlines the Organisation's approach to information security and management while providing links to the relevant policies in place. Management Response: Recommendation accepted. Overarching framework document being developed.	Ceannard	28/03/2020	<b>03/03/2020</b> The Information Governance Framework was approved at the Audit and Assurance Committee on 6th February 2020 (CS-05-1920-08).	✓		
	Budget Setting	M	Budgets based on latest available actual figures, rather than prior budgets. Sensitivity analysis and scenario planning carried out to ensure robustness of the budget.	Head of Finance	31/01/2019	<b>23.04.2020</b> Budgets for 2020-21 have been completed and were approved by the Board in February 2020. These incorporated figures based on actual expected outturn for 2019-20 so far as possible. Sensitivity analysis and scenario aspects were covered by procedures applied in drafting Medium Term Financial Plan.	✓		
Oct 2018	Procurement – use of Framework Contracts, Follow-up-Contracted services & General Procurement	L	Original Recommendation As part of the revision of Bòrd documentation proposed in 2.1 above, there should be specific guidance on using Scottish Government collaborative procurement contracts wherever possible to ensure appropriate use of these. Finding from WB 2019/20 Follow Up Work on this has been delayed until quarter 4 of 2019/20 due to a lack of resources, such as the Head of Finance being part time and the Organisations Improvement Plan taking priority. Management Response: This will be implemented in quarter 4 of 2019-20.	Head of Finance	31/03/2020	<b>25.03.2020</b> Desktop Instructions for the Use of Framework Contracts have been drafted, incorporating guidance on framework contracts and schedule of current active framework contracts.	✓		



<b>A' freagairt ri</b>	A' Chomataidh Sgrùdaidh is Dearbhachd
<b>Ceann-latha na Coinneimh</b>	27/08/2021
<b>Àite:</b>	Air-loidhne
<b>Nì a' Chlàir-ghnothaich</b>	3.2

<b>Tìotal a' Phàipeir</b>	Atharrachadh air moladh In-sgrùdadh	
<b>Moladh do Bhuill</b>	Airson Aontachadh	
<b>Neach labhairt:</b>	Ailig Greumach	
<b>Cùrsa Riaghlachais airson na h-Aithris</b>	<b>Ceann-latha na Coinneimh</b>	<b>Seòrsachadh na h-Aithris</b>
Sgioba Stiùiridh	13/08/2020	Ri Aontachadh
<b>Pàipear-taice air a cheangal ris</b>	Eàrr-ràdh A – Clàr Gnìomhan	
<b>1.0</b>	<b>Adhbhar</b>	
<b>1.1</b>	A sireadh aont a' Chomataidh gus atharrachadh aon de mholaidhean Wylie & Bisset co-cheangailte ri cruth aithisgean ionmhais	
<b>2.0</b>	<b>Cùl-fhiosrachadh</b>	
<b>2.1</b>	Anns a Dàmhair 2019 ann an aithisg air Riaghaltachd Ionmhais, rinn Wylie & Bisset moladh co-cheangailte ri cruth aithisgean ionmhais. Le tuigse gu robh duilgheadasan ann chaidh comhradh ri Wylie & Bisset agus tha aonta ann atharrachadh a mholaidh.	
<b>3.0</b>	<b>Prìomh Aithris/Fiosrachadh</b>	
<b>3.1</b>	<p>Mhol Wylie &amp; Bisset mar leanas:</p> <p>“We recommend that the Organisation review the information provided within the financial reports to include a summary income and expenditure statement, cashflow, creditors and debtors.”</p> <p>Chaidh coimhead ris an ùine a bheireadh aithisgean den t-seorsa sin agus cuideachd an ìre gum bidh buannachd ann an aghaidh na h-aithisgean tha air an cleachdadh bho thùs. Bha roinn Ionmhais BnG draghail nach bidh buannachd mhòr ann agus cuideachd an ùine a dh'fheumar.</p> <p>An deidh coinneamh le Wylie &amp; Bisset chaidh ghabhail ris gum bidh leasachadh comasach as aonais cleachdadh creidearan agus fiachairean, le aithisgean ann an cruth ùr mar leanas:</p> <p>“In addition to the current detailed payments information for current month, year-to-date and annual budget, revised reports will also include grant-in-aid and other income on the same basis and will detail funding held at period ends. It is agreed to continue using cash-based reporting in view of the very limited impact of accruals and prepayments.”</p> <p>Mu ghabhas ri seo thèid ùrachadh nan aithisgean aig a chiad chothrom.</p>	
<b>4.0</b>	<b>Moladh</b>	
<b>4.1</b>	Thathas ag iarraidh air a' Chomataidh beachdachadh air seo agus aontachadh ris an atharrachadh sa mholadh in-sgrùdadh.	

<b>5.0</b>	<b>Prìomh Bhuidhean Ro-innleachdach</b>
<b>5.1</b>	<b>Buidhean air Ionmhas</b>
	Chan eil gin.
<b>5.2</b>	<b>Buidhean air Luchd-obrach</b>
	Chan eil gin.
<b>5.3</b>	<b>Buidhean air Trèanadh</b>
	Chan eil gin.
<b>5.4</b>	<b>Ceanglaichean ri Amasan Ro-innleachadh agus Corporra</b>
	Tha an clàr seo a' cur ris an amas chorporra gun cùm Bòrd na Gàidhlig air a' leasachadh nan dòighean-obrach aige.
<b>5.5</b>	<b>Buidhean air Cliù</b>
	Chan eil buaidh gin.
<b>5.6</b>	<b>Buidhean air Slàinte is Sàbhailteachd</b>
	Chan eil buaidh gin..
<b>5.7</b>	<b>Buidhean Laghail</b>
	Chan eil gin.
<b>5.8</b>	<b>Buidhean air Co-ionannan</b>
	Chan eil gin.



<b>A' freagairt ri</b>	Comataidh Sgrùdaidh agus Dearbhachd
<b>Ceann-latha na Coinneimh</b>	27/08/2020
<b>Àite:</b>	Air-loidhne
<b>Nì a' Chlàir-ghnothaich</b>	4.1

<b>Tìotal a' Phàipeir</b>	Aithisg Bhliadhnail, Comataidh Sgrùdaidh is Dearbhachd	
<b>Moladh do Bhuill</b>	Ri Aontachadh	
<b>Neach-labhairt:</b>	Stiùbhart MacLeòid, Cathraiche, Comataidh Sgrùdadh agus Dearbhachd	
<b>Cùrsa Riaghlachais airson na h-Aithris</b>	<b>Ceann-latha na Coinneimh</b>	<b>Seòrsachadh na h-Aithris</b>
Sgioba-stiùiridh	13/08/2020	Ri Aontachadh
<b>Pàipear-taice air a cheangal ris</b>	Eàrr-ràdh A – Aithisg Bhliadhnail	
<b>1.0</b>	<b>Adhbhar/Reason</b>	
<b>1.1</b>	<p>A rèir Leabhar-làimhe Riaghaltas na h-Alba airson Comataidhean Sgrùdaidh is Dearbhaidh, feumaidh a' Chomataidh Sgrùdadh agus Dearbhachd Aithisg Bhliadhnail a thoirt dhan Bhòrd agus dhan Oifigeir Chunntachail, ann an ùine gu leòr gus crìoch a chur air na cunntasan agus air an aithris riaghlaidh, le geàrr-chunntas air na co-dhùnaidhean aice bhon obair a rinn i tron bhliadhna.</p> <p>Feumaidh a' Chomataidh Sgrùdaidh is Dearbhachd aithris a dhèanamh dhan làn Bhòrd gach bliadhna air a h-obair thar na bliadhna, agus air na h-aithisgean a chaidh a thoirt dhan Chomataidh le luchd-sgrùdaidh taobh a-staigh agus taobh a-muigh na buidhne.</p>	
<b>2.0</b>	<b>Cùl-fhiosrachadh</b>	
<b>2.1</b>		
<b>3.0</b>	<b>Prìomh Aithris/Fiosrachadh</b>	
<b>3.1</b>	Tha an Aithisg Bhliadhnail seo air a toirt seachad às leth na Comataidh Sgrùdaidh is Dearbhachd agus i a' coimhead air a h-obair bhon Ghiblean 2019 gus am Màrt 2020.	
<b>4.0</b>	<b>Moladh</b>	
<b>4.1</b>	<p>Thathar ag iarraidh air a' Chomataidh:</p> <ul style="list-style-type: none"> <li>• beachdachadh air an aithisg bhliadhnail dhan Bhòrd ann an Eàrr-ràdh 1</li> <li>• beachdachadh air ceist sam bith a chaidh a thogail bho obair na Comataidh tron bhliadhna</li> <li>• aontachadh gun tèid an aithisg a chur dhan ath choinneimh aig a' Bhòrd san t-Sultain 2020.</li> </ul>	
<b>5.0</b>	<b>Prìomh Bhuaidhean Ro-innleachdach</b>	
<b>5.1</b>	<b>Buaidhean air Ionmhas</b>	
	n/a	
<b>5.2</b>	<b>Buaidhean air Luchd-obrach</b>	
	n/a	
<b>5.3</b>	<b>Buaidhean air Trèanadh</b>	
	n/a	
<b>5.4</b>	<b>Ceanglaichean ri Amasan Ro-innleachadh agus Corporra</b>	
	Amas Seirbheis Chorporra: 4 : Gun cùm Bòrd na Gàidhlig air a' leasachadh nan dòighean-obrach aige.	
<b>5.5</b>	<b>Ceanglaichean ri Frèam-obrach Coileanaidh Nàiseanta</b>	
	n/a	
<b>5.6</b>	<b>Buaidhean air Cliù</b>	
	n/a	
<b>5.7</b>	<b>Buaidhean air Slàinte is Sàbhailteachd</b>	
	n/a	
<b>5.8</b>	<b>Buaidhean Laghail</b>	
	Tha an aithisg bhliadhnail na riatanas airson gèilleadh ri Leabhar-làimhe nan Comataidhean Sgrùdaidh is Dearbhaidh aig Riaghaltas na h-Alba.	
<b>5.9</b>	<b>Buaidhean air Co-ionannas</b>	
	n/a	

**ANNUAL REPORT TO THE BOARD FROM THE AUDIT AND ASSURANCE COMMITTEE****1. BACKGROUND**

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

1.2 This Annual Report is presented on behalf of the Audit and Assurance Committee to cover the period of its operations from April 2019 to March 2020.

**2. OVERVIEW**

2.1 The period of this Annual Report covers consideration of final accounts for 2018/19, together with associated reports from Deloitte LLP, the organisation's external auditors.

2.2 The Committee has also continued to have oversight of the work of the organisation's internal auditors and consider reports issued by them.

2.3 The Committee met five times over the period covered by this report.

**3. WORK OF THE COMMITTEE****Meetings of the ARMC**

3.1 Annex A lists the membership of the Committee over the period and the regular attendees from the Leadership Team, Deloitte LLP, and internal auditors, Wylie & Bisset.

3.2 The AAC held meetings on 20 June 2019, 12 July 2019, 14 August 2019, 5 November 2019, and 6 February 2020. In accordance with good practice, the Committee met privately with the internal and external auditors in August 2019 and 6 February 2020. The Chair held meetings with officers and the Chair of the Board during the year and presented a draft of the minutes of each Committee meeting to the following Board meeting.

**Key Activities**

4. In addition to management reports from the organisation's Internal and External Auditors, considered in further detail below, the Committee also considered a number of other issues throughout the year:

4.1.1 During the year a key focus for the Committee was the Governance and Leadership Report by Deloitte, with the consequent Improvement Plan and the subsequent Section 22 Report on Governance and Transparency. Further detail on this is included below.

4.1.2 The Committee agreed the formation of an Improvement Plan Steering Group and received reports on progress towards the Improvement Plan from the Chair of the Improvement Plan Steering Group at each meeting from August 2019 onwards.

4.1.3 The Committee continued to take a strategic oversight of the organisation's risk management strategy and regularly considered the strategic risk register. The Committee has considered the appropriateness of coverage of the strategic risk register throughout the year, and adequacy of mitigation action, in periods between full Board considerations of risk management.

4.1.4 The Committee reviewed and updated its Terms of Reference and prepared and considered a Committee Work Plan which is reviewed at every meeting

4.1.5 The Committee approved a revised Whistleblowing Policy and an Information Governance Strategy.

4.1.6 The Committee reviewed and approved the Governance Statement as part of its consideration of final accounts, prior to recommending the accounts to the Board and their signature by the Accountable Officer.

4.1.7. The Committee gave consideration and agreement to forward audit activity plans. The Committee agreed the plan of internal audit activity for 2019/20 as part of the Audit Needs Assessment by the newly appointed internal auditors Wylie & Bisset. The Committee also agreed the plan for the 2019/20 external audit and oversaw progress in delivery of wider scope external audit.

4.1.8 The Committee considered the draft letter of representation from the organisation to Deloitte LLP, the external auditor, prior to its signature by the Accountable Officer as an appropriate reflection of the organisation's position for preparation of the accounts for 2018/19 and conduct of the financial and wider control procedures over the course of the year.

4.1.9 All members of the Committee and its officers undertook training and development focusing primarily on *On Board* and also the requirements of the Scottish Public Finance Manual in July, August and October 2019.

#### **Internal Audit**

5. Bòrd na Gàidhlig's internal audit service up to 31 March 2020 was provided by Wylie & Bisset.

6. Over the course of the period of this report, seven management reports were presented to the Committee with the remaining three relating to 2019/20 presented in April 2020,, and their findings and consequent recommendations for action are graded according to the internal auditors' assessment of the significance of the underlying weakness to the effective management of the organisation. These are detailed in Table One below.

7. The Internal Audit opinion for year 2019/20 is that "Bord 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."

8. Table One below presents a summary of the number and degree of significance of internal audit findings over the period of this report.

**Table One: Summary of Internal Audit Findings**

<b>Audit</b>	<b>Recommendation Grading High (a)</b>	<b>Recommendation Grading Medium (b)</b>	<b>Recommendation Grading Low (c)</b>	<b>Number of Areas of Good Practice</b>	<b>Overall Conclusion (d) (e)</b>
Financial Controls	0	0	3	8	Strong
Grants to Gaelic Organisations	0	0	1	4	Strong
Information Security and Management	0	1	2	12	Strong
Corporate Governance	0	2	1	3	Substantial
Financial Governance	0	2	0	6	Strong
Risk Management	0	2	0	7	Strong
Performance Management (Organisational)	0	0	0	7	Strong
External Organisations (MFOs) - Performance Management	0	0	1	6	Strong
Employee Performance Management	0	3	1	4	Substantial
Follow-up Review	3	1	6	n/a	Substantial
	3	11	15	57	

**Internal Control Effectiveness Categories**

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

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

**External Audit**

11. The Audit & Risk Management Committee considered Deloitte's report on Governance and Leadership at its meeting on 20 June 2019. This was an extremely challenging report with a number of significant issues requiring urgent action. The Committee confirmed their confidence in the report which they viewed as including many useful recommendations and positive statements.

12. The Committee agreed the process for development of an Improvement Plan and the governance system for its monitoring. The Committee provided updates to the Board on progress.

13. The Audit & Risk Management Committee considered Deloitte’s report to those charged with governance on the audit of the 2018/19 accounts at its meeting of 14 August 2019.

14. The external audit report noted that “the Bòrd continues to face significant financial challenges”. It detailed in the appendix, Improvement Plan, six recommendations for improvement on financial sustainability, three on financial management, twenty-nine on governance and transparency, and six on value for money.

15. The accounts and external auditor’s report for 2018/19 were considered and approved by the Committee and recommended to the Board. The accounts were signed by the Chief Executive as Accountable Officer on 23 September 2019 and passed to Deloitte LLP for signature and onward submission to Auditor General and laid before the Scottish Parliament on 13 December 2019.

16. The Auditor General prepared a report on governance and transparency under Section 22 of the Public Finance and Accountability (Scotland) Act 2000 and this was considered by the Public Accounts and Post-Legislative Committee of the Scottish Parliament on 16 January 2020. Bòrd na Gàidhlig was asked to attend a subsequent meeting of the Committee but that was postponed due to COVID-19.

17. As part of the planning work for 2019/20 Deloitte identified a number of key risks. As a result of this, and in agreement with Audit Scotland, they concluded that a full wider scope audit was required again to consider these risks. The scope of their review focused on the following areas: the four dimensions of the wider scope audit and the key risks of operating within expenditure limits and management override of controls.

#### **Strategic Risk Management**

18. The organisation’s strategic risk register has been reviewed during the year by the Committee and full Board, ensuring it reflects the delivery priorities and strategic environment of the organisation in its delivery of the Corporate Plan 2018-23. The Board has sight of the strategic risk register and is able to comment on it quarterly, while considering wider corporate performance reports.

#### **Conclusions**

19. The Audit and Assurance Committee considers that it has been successful in progressing the Board’s governance and internal control priorities during the period covered by this annual report. It is, however, also mindful that much work remains to ensure continuous improvement and that Bòrd na Gàidhlig will work to follow best practice models in the way it carries out its statutory functions. Ensuring there is the capacity, support and skills to do so will be key to its success.

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

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

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

Seisean Fosgailte | Open Session  
Cuspair 4.1

23. I would like to thank my fellow Board members who served on the Committee and in particular the preceding Chair of the Committee who worked diligently to guide the Committee in its role. I would also like to thank the Leadership Team and the Administration Team for their support in facilitating and in their preparation of papers for the Committee meetings and in their willingness, and determination, to implement improvements in the way we work.

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

**Stewart MacLeod**  
**Audit and Assurance Committee Chair**  
**August 2020**

**Annex A****Membership of the Bòrd na Gàidhlig Audit and Assurance Committee April 2019 to March 2020****Members:**

Johan Smith (Chair) (until April 2020)  
Allan Campbell  
Jennifer Gilmour  
Stewart MacLeod (Chair) from April 2020

**Attendance:**

Member	Number of meetings 2019-20	Attendance
Johan Smith (Chair)	5	5
Allan Campbell		5
Jennifer Gilmour		5

**Regular Attendees:**Leadership Team

Shona MacLennan, Ceannard  
Alasdair MacKinnon (until February 2020)  
Alex Graham, Head of Finance

Deloitte LLP

Karlyn Watt, Senior Manager  
Conor Healy, Assistant Manager

Wylie & Bissett LLP

Scott McCready, Manager

**Occasional Attendees:**Deloitte LLP

Pat Kenny, Director

Wylie & Bissett LLP

Stephen Pringle, Senior Manager



<b>A' freagairt ri</b>	Audit and Assurance Committee
<b>Ceann-latha na Coinneimh</b>	27/08/2020
<b>Àite:</b>	Online
<b>Nì a' Chlàir-ghnothaich</b>	5

<b>Tiotal a' Phàipeir</b>	Improvement Plan	
<b>Moladh do Bhuill</b>	For Information *	
<b>Neach labhairt:</b>	Jennifer Gilmour, Chair, Improvement Plan Steering Group	
<b>Cùrsa Riaghlachais airson na h-Aithris</b>	<b>Ceann-latha na Coinneimh</b>	<b>Seòrsachadh na h-Aithris</b>
Improvement Plan Steering Group	06/08/2020	Ri Aontachadh
<b>Pàipear-taice air a cheangal ris</b>	Èarr-ràdh A – Improvement Plan	
<b>1.0</b>	<b>Adhbhar/Reason</b>	
<b>1.1</b>	The paper is to update the Committee on the implementation of the Improvement Plan.	
<b>2.0</b>	<b>Cùl-fhiosrachadh/Background</b>	
<b>2.1</b>	The Improvement Plan has been in place since July 2019. The Improvement Plan Steering Group meets regularly to consider progress and reports to the Audit and Assurance Committee and to the Board.	
<b>3.0</b>	<b>Prìomh Aithris/Fiosrachadh / Main points</b>	
<b>3.1</b>	n/a	
<b>4.0</b>	<b>Moladh /Recommendation</b>	
<b>4.1</b>	The Committee is requested to: Discuss the information presented.	
<b>5.0</b>	<b>Prìomh Bhuidhean Ro-innleachdach</b>	
<b>5.1</b>	<b>Buidhean air Ionmhas</b>	
	n/a	
<b>5.2</b>	<b>Buidhean air Luchd-obrach</b>	
	None arising from the report itself	
<b>5.3</b>	<b>Buidhean air Trèanadh</b>	
	None arising from the report itself	
<b>5.4</b>	<b>Ceanglaichean ri Amasan Ro-innleachadh agus Corporra</b>	
	Corporate Plan Aim: 4 That Bòrd na Gàidhlig will continue to improve how it works.	
<b>5.5</b>	<b>Ceanglaichean ri Frèam-obrach Coileanaidh Nàiseanta</b>	
	n/a	
<b>5.6</b>	<b>Buidhean air Cliù</b>	
	It is important the BnG continues to demonstrate improvement and the Improvement Plan is one mechanism for this.	
<b>5.7</b>	<b>Buidhean air Slàinte is Sàbhailteachd</b>	
	n/a	
<b>5.8</b>	<b>Buidhean Laghail</b>	
	n/a	
<b>5.9</b>	<b>Buidhean air Co-ionannas</b>	
	n/a	

## IMPROVEMENT PLAN

## Actions in progress

No.	Purpose	Recommendation	1-Done 2-In Progress 3-Not started	Priority	Responsible Officer	Timeframe	Update on Progress	KPI/Expected Outcome	Impact (to be discussed at LT meeting)
3	Workforce	<p>3. In order to improve the clarity, consistency and collaboration of leadership, actions identified in the ongoing Harvey McMillan review should be considered by the sub-group for inclusion in this action plan.</p> <p>This should include the results of a review of the management structure within Bòrd na Gàidhlig against its remit, with any recommended changes actioned with clear roles and responsibilities laid out for each position.</p>	2	M	Chair of the Improvement Plan sub-group	To be considered by 31/12/2019	<p>Review of Leadership Team roles was considered by LT in January 2020. Job roles, skills and capabilities are being reviewed by external change management support.</p> <p>This work is ongoing. The departure of the Head of Corporate Services meant that it is being reviewed and revised by the change management advisor and actions will be forthcoming from her work.</p> <p><b>10/08/2020</b></p> <p>This will be replaced in the new Improvement Plan (IP) by an action around the effectiveness of the leadership team and the development of leadership and resilience of the leadership team.</p>	Staff and board reporting back that SMT is working collaboratively – 31/3/2020	<p>03.08.2020</p> <p>There have been a number of changes both in terms of operations and practices which have increased the collaborative working across the organisation. These have included the creation of more middle management roles; there is now a recognised managers' group and they participate in the monthly leadership team meetings in discussions on key corporate documents; papers for committees and board are considered collectively by leadership team.</p>
4	Workforce	4.2 (2) Ensuring training is arranged to meet these needs across the organisation	2	H	Operations Manager	Officer to be appointed by 15/08/2019	<p>Training Plan developed. Plan was approved by the Leadership Team on 06/11/2019 and updated version reviewed on 13/02/2020. This was circulated to all staff and submitted to the board on 26/02/2020.</p> <p>Due to COVID-19, there has been a delay in progressing some training. However, where possible, alternative means of delivering training and learning are being sought.</p> <p><b>10/08/2020</b></p> <p>4.2, 4.4 and 4.5 will all be continued in the new Improvement Plan as training and development systems will be an area for development ensuring that systems are focused on training and development required; that training achieves its purpose; and the training system is effective. This will include the plan/act/review/report cycle.</p>	Additional resource working with SMT to deliver transformational change; by 30/4/2020, board, SMT and staff all provide evidence of significant change	<p>There has been a substantial programme of training and development delivered on a wide range of topics and skills.</p> <p>However, more remains to be implemented and so the priority remains on this area of work.</p> <p>29.07.20</p> <p>The appointment of a new HR service provider, who is currently working with the organisation on change management, will help deliver this programme of work.</p>
4	Workforce	<p>4.4 (4) Reporting, on at least an annual basis, to the Board or Committee as appropriate, on the amount of training (hours per person) undertaken in the year (broken down by Board members and staff) and the amount spent on training (including comparatives). This report should include an assessment of the needs identified in the year and how these were addressed and where any needs were not addressed in the year, why this was appropriate (e.g. prohibitive cost) or what other action will be taken to address this going forward.</p> <p>4.5 (5) Confirming to the Board on an annual basis that every Board member and member of staff had a specific development plan in place for the year being reported on</p> <p>SMT may require the training manager to report on the above on a more frequent basis.</p> <p>This recommendation takes cognisance of the role of the line manager for identifying training needs and evaluating the effectiveness of training and does not propose to replace that.</p>	2	H	Operations Manager	Officer to be appointed by 15/08/2019	<p>It had been anticipated that the Training Coordinator would compile a report in April 2020 on costs, benefits and impact and that this would be reported to the board in June 2020. However, due to COVID-19 this work is not able to be progressed as planned.</p> <p>The recent appointment of the Operations Manager will strengthen the T&amp;D systems including evaluation due to her own knowledge and skills in this area of work.</p> <p>A high-level report was submitted to the board on 27/05/2020</p>	Report to the Board in June 2020 of training planned, undertaken and impacts, plus further training required.	<p>29.07.20</p> <p>The appointment of a new HR service provider, who is currently working with the organisation on change management, will help deliver this programme of work.</p>

## IMPROVEMENT PLAN

No.	Purpose	Recommendation	1-Done 2-In Progress 3-Not started	Priority	Responsible Officer	Timeframe	Update on Progress	KPI/Expected Outcome	Impact (to be discussed at LT meeting)
	<b>Workforce</b>	Develop a culture of recognition (Skills for Growth recommendation)		<b>H</b>	Ceannard	<b>Sept 19</b>  Next measured Staff survey April 2021	Staff Conference, with series of workshops, held at Sabhal Mòr Ostaig on 24 & 25 April 2019. Date has been confirmed for 2020 conference. Further input on suggestions for this at staff meeting 30/7/19 and will link to Actions 6, 12 and 15. The second staff conference was held on 22 & 23 April 2020. It had been planned to take place in Dundee but was held online due to COVID-19. It included a wide range of sessions, including increasing your mental health and resilience; health and safety for working at home; Faster Rate of Progress; Budgets; Improvement Plan; Training and Development policy and practice; increasing resilience as well as yoga, quiz, photo competition and a final ceilidh. <b>10/08/2020</b> This theme will continue in the new IP but will be expressed in a more meaningful way and with a KPI linked to the staff survey. Employee engagement will be a key part of the new IP.	Introduce an annual staff conference; consider team and social events	03.08.2020 Progress across all five areas of staff survey in 2020 survey; Regular programme of informal all-staff get-togethers (Dè tha Dol & cùpa còmhlà); more formal get-togethers (Dè tha Dol); quarterly training sessions scheduled) Team meetings happening on a regular basis
	<b>Workforce</b>	Strengthen recruitment & selection and onboarding and integration of all new employees.	<b>2</b>	<b>M</b>	Ceannard	<b>Feb 20</b>	New induction pack being developed as part of Graduate Apprentice's course work	Staff retention; employee engagement – having experienced positive recruitment and selection and on-boarding.	03.08.2020 The impact of the revised induction pack will be tested through the onboarding of two anticipated new appointments who will both be working from home.
<b>35</b>	<b>Governance &amp; transparency</b>	<b>35.1</b> A systematic, holistic review of the governance arrangements in the organisation needs to be carried out (by Internal Audit or an external organisation) to ensure that these remain appropriate for the organisation, in line with best practice and set up for continuous improvement. Any recommendations arising from this review should be added to this improvement plan.	<b>2</b>	<b>H</b>	Ceannard	Review to be commenced by 31/03/2020	Review of governance included in annual internal audit plan agreed by ARMC on 14/08/19. Review has been carried out in December 2019. It was agreed by the auditors at Audit & Assurance Committee (A&AC) (06/02/2020) that internal audit recommendations would not be included in this Improvement Plan but be recorded and monitored through the Audit recommendations chart which is overseen by the A&A Committee. <b>10.08.2020</b> A complete governance review (structure, ToRs, workplans, officers' responsibilities, timescales, etc) is part of the Internal Audit Plan 20/21 agreed by Audit & Assurance Committee on 7/5/2020; and the review is scheduled for w/c 28/9/2020. This will provide a year's worth of meetings etc since the committee structure was revised.	Complete governance review carried out and areas for change identified and actioned by 30/6/2020.	Internal audit carried out a review in December 2019. It was rated Substantial (2nd highest ranking). Recommended that this review at a more in-depth level is repeated by internal audit in 20/21 to verify improvements recommended have been made
13a	<b>Governance &amp; transparency</b>	Develop a 5-year ICT strategy (Skills for Growth recommendation)	<b>2</b>	<b>H</b>	Operations Manager (since May 2020)	<b>Feb-20</b>	<b>10.08.2020</b> The ICT strategy is being considered by the Policy and Resources Committee on 24.08.2020	Clear direction for how BnG will develop its use of ICT to develop the organisation.	03.08.2020 The strategy was developed by a working group of officers which enabled different perspectives to influence its direction; and increase use of people's skills across the organisation.

## IMPROVEMENT PLAN

No.	Purpose	Recommendation	1-Done 2-In Progress 3-Not started	Priority	Responsible Officer	Timeframe	Update on Progress	KPI/Expected Outcome	Impact (to be discussed at LT meeting)
40	Financial Management	<p><b>40.1</b> Bòrd na Gàidhlig should have a detailed, standalone annual budget other than the MTFP. This annual budget should make clear links to the MTFP and the impact the budget has on the funding gaps identified in the MTFP.</p> <p><b>40.2</b> Bòrd na Gàidhlig needs to ensure it makes clear links to the Corporate Plan in its budget. There should be an analysis of how the budget links in quantitative terms to the priorities set out in the Corporate Plan.</p>	2	M	Head of Finance	31/03/2020	<p>Detailed budget for 2020/21 and subsequent 4 years and MTFP were approved by the board on 26/02/2020.</p> <p>Analysis of development funding is based on the 3 outward-facing priorities in the corporate plan (using, learning and promoting Gaelic). The running costs budget is aligned to the 4<sup>th</sup> priority – BnG develops how it works. In addition, there is already an analysis of staffing costs according to role function which can form part of this detail.</p> <p><b>27.07.20:</b> The Corporate Plan Priorities will be linked to budget lines in the revised budget being submitted to CPG</p>	The budget makes direct links to individual themes, not just overall aims, in the Corporate Plan and individual actions in the Operational Plan	This identified funding gaps and allowed the links to the MTFP and the budget impacts to be identified.
41	Financial Management	41. The budget needs to consider the outcomes it aims to achieve in the year. There should be information of the outcomes the organisation expects to be progressed (and to what extent) by the budget, to enable Board members to assess to what extent budgetary decisions are impacting on outcomes achieved. This can be addressed to some degree by linking the budget to the Operational Plan, which is in turn linked to the Corporate Plan which then addresses outcomes.	2	M	Head of Finance	31/03/2020	Detailed budget for 2020/21 was approved by the board on 26 February 2020. Further development will be made linking budget lines to the Actions in corporate plan.	The budget makes direct links to individual themes, not just overall aims, in the Corporate Plan and individual actions in the Operational Plan	
43	Value for Money	43.1 Before entering any further multi-year agreements, Bòrd na Gàidhlig should:(1) Carry out a wider stakeholder consultation on the revised approach to grant funding and assess the potential impact on wider Gaelic organisations and the wider Gaelic community	2	H	Director of Language Planning & Community Development	31/03/2020	<p>From 1st April 2020, Bòrd na Gàidhlig entered the 2nd year of the 3-year agreements. No new agreements have been established. It is expected that new agreements will be in place from 1st April 2022 onwards. The team are discussing how these agreements will take into consideration wider stakeholder consideration. It is expected that initial work will commence in Summer 2020.</p> <p><b>10.08.2020</b> This will be carried forward to new IP with the wording 'When preparing for the next expected multi-year agreements, BnG should carry out .....</p>	Process in place to support the new round of 3-year agreements which allows stakeholders to share their views with the Bòrd	Useful discussions have taken place as to how this can be successfully implemented. The stakeholder survey carried out in May 2019 demonstrated the high level of satisfaction with BnG work.
45	Governance & transparency	<p>Preparation of desktop instructions for the preparation and distribution of board and committee papers. (SO22)</p> <p>Develop desktop instructions for the appropriate provision of translation at meetings. (SO10)</p> <p>Further development of the verification checklist to include a line for date for distribution of documents. (SO22)</p>	2	M	Office Manager	15/05/2020	<p>27.07.2020 The Administration team has been developing these.</p> <p><b>10.08.2020</b> Any incomplete actions from here should be carried forward into the board action log.</p>	Easy to follow information available for all staff involved in this work; consistent approach to delivery.	27.07.2020 There has been greater direction from Administration team to all those involved in preparation of papers for meetings about timescales and content.
46	Governance & transparency	Further training on standing orders for staff to ensure compliance. (SO 10, 22 and 57)	2	H	Ceannard	15/05/2020	<p>27.07.2020 The Operations Manager has been leading sessions with the Administration team using CIPFA training materials on good governance.</p>	Reduced number of non-compliance issues relating to standing orders	27.07.2020 Good discussions about the impact of effective administration on contributing to good governance.

## IMPROVEMENT PLAN

## ACTIONS COMPLETED BUT MONITORING/FURTHER WORK REQUIRED

No.	Purpose	Recommendation	1-Done 2-In Progress 3-Not started	Priority	Responsible Officer	Timeframe	Update on Progress	KPI/Expected Outcome	Impact (to be discussed at LT meeting)
2	<b>Governance &amp; transparency</b>	<p>2.1 Discussions should be had with the Scottish Government Sponsor Division for the appointment of temporary support at a senior level in the organisation (at or above SMT level) to ensure there is sufficient capacity and expertise to implement this action plan. The appointed person should have change management expertise to support the implementation of change.</p> <p>2.2 If not, Bòrd na Gàidhlig should ensure that it obtains change management expertise from elsewhere (e.g. consultancy). This support can be either internal or external and can be either part-time or full-time, depending on the approach considered most appropriate by Bòrd na Gàidhlig and the Scottish Government.</p>	1	H	CEO	Discussions to be commenced by 12/07/2019	<p>27.07.2020 The support package now comprises senior level coaching support plus HR service which is geared towards delivering change management at all levels.</p> <p><b>10.08.2020</b> The options for delivering change were reviewed and it was concluded that it was preferred to develop individuals through external support, rather than bringing in external support to deliver the change. The support to do this included change management expertise from Harvey McMillan; and a range of advice from SNH on systems relating to the content of the IP, learning and development systems, and administrative systems. Individual board member support for Interim Chair and Chair of Audit &amp; Assurance Committee had been agreed but overtaken by circumstances.</p>	Additional resource working with SMT to deliver transformational change; by 30/4/2020, board, SMT and staff all provide evidence of significant change	<p>Provision of advice on change management from existing SLA is proving invaluable. In addition, transformational change is being implemented through increased capability in the board and leadership team plus better governance structures are streamlining decision-making and increasing focus on priorities.</p> <p>27.07.2020 Additional coaching support is in place which is looking at high-level direction. The existing change management expert will be providing our HR service from 1/8/2020 which will further integrate change management at all levels of the organisation.</p>
4	<b>Value for Money</b>	<p>4.1 A specific officer within Bòrd na Gàidhlig should be given responsibility for: (1) Collating identified individual training needs</p> <p>4.3 (3) Collating feedback on training. The training manager should ensure that feedback is received for all training and report to the SMT and Board (as below) on instances where feedback was not provided (and why)</p>	1	H	Ceannard	Officer to be appointed by 15/08/2019	<p>Overall responsibility for training and development strategy and planning within the organisation currently lies with the Ceannard. An officer has taken on responsibility for co-ordinating the arranging of training and ensuring collation of evaluation. At the staff conference on 22/23 April 2020, a training session was held on the training and development policy and processes to increase understanding.</p>	Report to the Board in June 2020 of training planned, undertaken and impacts, plus further training required.	<p>Training evaluation is being undertaken systematically.</p> <p><b>27.07.2020</b> This is an area which needs further development. The change management expert is going to be working with Operations Manager on this area and will provide support through the HR service provision.</p>
22	<b>Governance &amp; transparency</b>	A business case should be prepared by Bòrd na Gàidhlig for discussions with the Sponsor Division on the amending of the running costs cap currently in place (moving amounts allocated for development costs to running costs), particularly in the short term (2019/20 and 2020/21), to enable Bòrd na Gàidhlig to incur the additional spend required to address the actions in this improvement plan. Costs will be higher in the short-term due to the remedial training required, the short-term use of consultants and the requested appointment of a high-level support by the Scottish Government.	1	H	CEO (with Head of Finance)	Business case to be developed by 23/12/2019 (following Harvey McMillan review)	<p>A business case was made to Sponsor Division to amend the running costs cap for the year 2019/20, and that was approved.</p> <p>27.07.2020 Board decision in May 2020 to pause progressing the business case due to COVID-19.</p>	Business case presented to SG in January 2020.	Increased clarity of direction and programme for transformational change in place. This has led to a number of changes in how we work, with more cross-team working taking place, a greater focus around impact (Faster Rate of Progress), and increased communication.

## IMPROVEMENT PLAN

No.	Purpose	Recommendation	1-Done 2-In Progress 3-Not started	Priority	Responsible Officer	Timeframe	Update on Progress	KPI/Expected Outcome	Impact (to be discussed at LT meeting)
42	Value for Money	<p><b>42.1</b> In the annual review of the three-year funding agreements, Bòrd na Gàidhlig should reconsider specifically which elements of the Corporate Plan it expects to be progressed through each three-year funding agreement, and to what extent.</p> <p><b>42.2</b> KPIs - which link back to outcomes, as opposed to outputs as currently included in the agreements - for monitoring of the three year funding agreements should be agreed to improve monitoring of performance and to enable the Board to identify areas of underperformance and take action as necessary.</p>	1	H	Director of Language Planning & Community Development	31/03/2020	<p>This was considered by the Board at their meeting on 26th February 2020, with information on how each element of the 3-year funding agreements link back to the Corporate Plan.</p> <p>This was considered by the Board at their meeting on 26th February 2020 with the outcomes expected from each 3-year funding agreement highlighted. The paper also used a traffic light system to identify the relative performance of each of the funded organisations.</p>	Clearer outcomes developed in conjunction with partners for 3-year funding agreements and progress against these reported to the Board	The link between the work of the 3-year funded organisations and the Bòrd na Gàidhlig corporate plan outcomes has already been enhanced via discussions held to date.
43	Value for Money	<b>43.2</b> (2) When management or the Board are considering applications for [multi-year] grant funding, there should be explicit reference to the history with the applicant: how much they have previously been awarded; what they were expected to achieve; what they actually achieved; how that contributed to Bòrd na Gàidhlig's Corporate Plan, and whether there were any issues in the past. It should not be assumed that management or the Board are aware of these matters, it should be explicitly considered and weigh on the decision-making process	1	H	Director of Language Planning & Community Development	31/03/2020	<p>There have been no new multi-year grant applications considered by the Board since this recommendation was made.</p> <p>However, this information was presented to Board when they considered approval of the 2020/21 funding as part of the 3-year agreements with delivery partners.</p>	Decision making across the organisation is aided by enhanced background information as to the success or otherwise of applicants to deliver projects in relation to Bòrd na Gàidhlig's priorities.	The importance of value for money as a key consideration for funding has been enhanced.
44	Value for Money	<p><b>44.1</b> As part of the annual review of the three-year funding agreements, Bòrd na Gàidhlig should: (1) Consider whether the targets for each body demonstrate a commitment to continuous improvement, as required under the duty to secure Best Value. Where targets do not include an element of improvement, the reason for this should be clearly set out.</p> <p><b>44.2</b> (2) Management should review the effectiveness of the grants awarded to the Main Funded Organisations against grants awarded to other bodies, in order to inform future decision making. This analysis should be updated on an ongoing basis to enable more informed decision making.</p> <p><b>44.3</b> (3) Ensure that the targets set for each body are clear and measurable, with an agreed understanding between BnG and the body receiving [multi-year] funding</p>	1	H	Director of Language Planning & Community Development	31/03/2020	<p>This was considered by the Board at their meeting on 26th February 2020, with a full review of targets in each 3-year agreement undertaken with the body receiving funding. Many targets were revised to demonstrate continuous improvement and where improvement was not possible, this was clearly set out and accepted.</p> <p>The paper used a traffic light system to identify the relative performance of each of the funded organisations in comparison to each other.</p> <p>This was considered by the Board at their meeting on 26th February 2020, with a full review of targets in each 3-year agreement undertaken with the body receiving funding.</p>	<p>Clearer improvement demonstrated by 3-year funded organisations in relation to the work they do to progress Bòrd na Gàidhlig priorities.</p> <p>Bòrd na Gàidhlig will be able to analyse the success or otherwise of the delivery of projects by organisations in their own right and in comparison with others.</p> <p>Targets in the annual agreements between Bòrd na Gàidhlig and 3-year funded organisations will be as far as possible, specific, measurable and timebound.</p>	<p>Many of the 3-year funded organisations have been able to demonstrate their commitment to securing best value for money by including improved targets for financial year 2020/21.</p> <p>This was a simple methodology which allowed the Board to quickly identify good or unsatisfactory performance.</p> <p>Work to date has helped develop understanding and build communication and relationships between BnG and the partnership organisations.</p>

## IMPROVEMENT PLAN

No.	Purpose	Recommendation	1-Done 2-In Progress 3-Not started	Priority	Responsible Officer	Timeframe	Update on Progress	KPI/Expected Outcome	Impact (to be discussed at LT meeting)
		<b>44.4</b> (4) Set out which element of the Corporate Plan each target is expected to progress					This was considered by the Board at their meeting on 26th February 2020, with information on how each element of the 3-year funding agreements link back to the Corporate Plan.	Clearer outcomes developed in conjunction with partners for 3-year funding agreements and progress against these reported to the Board	The link between the work of the 3-year funded organisations and the Bòrd na Gàidhlig corporate plan outcomes has already been enhanced.

## ACTIONS COMPLETED AND NO MONITORING REQUIRED

No.	Purpose	Recommendation	1-Done 2-In Progress 3-Not started	Priority	Responsible Officer	Timeframe	Update on Progress	KPI/Expected Outcome	Impact (to be discussed at LT meeting)
<b>1</b>	<b>Governance &amp; transparency</b>	<p><b>1.1</b> A formal governance structure to monitor implementation and report to the Board on this action plan needs to be instituted.</p> <p><b>1.2</b> The Board should approve a sub-group being established, consisting of: (1) A Chair, being a member of the ARMC; (2) A staff representative; (3) A representative of the leadership team. It may be considered appropriate to include additional representatives. The sub-group should provide strategic leadership and immediate oversight of implementation, reporting regularly to the ARMC (regularity and method to be agreed with ARMC). The sub-group should agree amongst themselves how regularly they meet, how they meet and how those meetings are recorded and reported.</p> <p><b>1.3</b> The sub-group should report in the first instance to the ARMC (as sponsors of the report) and to the Board, staff and public as appropriate (to be determined in discussion with the Chair of the ARMC) on progress with the action plan.</p> <p><b>1.4</b> Additions to this action plan should be considered by the sub-group as appropriate. This could include actions arising as a result of reviews included in this action plan and actions arising from other independent reviews. This plan should represent a single, organisation-wide improvement plan and act as a single point of reference for the organisation and public on improvement actions taken by the Board.</p> <p><b>1.5</b> The sub-group should exist for as long as is considered appropriate by the Board. If the sub-group ceases to exist, the Board should ensure that it (or a Committee) still considers on an annual basis an organisation-wide improvement plan, ensuring compliance with the Best Value requirement for continuous improvement.</p> <p><b>1.6</b> Bòrd na Gàidhlig should report a reconciliation of the improvement on an annual basis. This should include the opening amount of actions, the amount of actions implemented (broken down by the amount</p>	<b>1</b>	<b>H</b>	CEO	Sub-group to be identified and provisionally established by 09/07/2019, with Board approval on 24/07/2019.	This has been prepared for the overarching actions of the Improvement Plan	Successful implementation of the Improvement Plan; measured by number of actions completed each quarter as per planned timescale.	<p>Structure and system in place to ensure continuous improvement. The Steering Group provides direction, scrutiny and challenge as well as independent verification to board, audit &amp; assurance committee and staff that improvement is being progressed.</p> <p>The Steering Group reviewed its modus operandi at its meeting in January 2020 and revised some practices. This has led to greater focus on the overall purpose of the Improvement Plan and the key areas of work, moving away from detailed discussion of individual actions implemented. The next stage of the Group's work is to focus more on the impact of the implementation of the Plan as some of the improvements will take time to flow through into identifiable and measurable evidence.</p> <p>04.06.2020 Verbal feedback from the auditors has been that there has been improvement. There may be further recommendations about development of modus operandi DPSG in the forthcoming ISA260.</p>

## IMPROVEMENT PLAN

No.	Purpose	Recommendation	1-Done 2-In Progress 3-Not started	Priority	Responsible Officer	Timeframe	Update on Progress	KPI/Expected Outcome	Impact (to be discussed at LT meeting)
		<p>implemented on time/late), the amount due but outstanding, and the amount of actions added to the improvement plan in the year, reconciling to the amount of actions brought forward. This report should also set out how many actions are expected to be implemented in the coming year.</p> <p><b>1.7</b> As part of monitoring, Bòrd na Gàidhlig should agree desired outcomes as a result of implementing this improvement plan (equivalent to KPIs) which can be monitored to demonstrate whether the agreed actions, when implemented, are having the desired result or whether further action is needed.</p>							
<b>2</b>	<b>Workforce</b>	<b>2.3</b> This discussion should also include the provision of mentorship arrangements for all members of SMT.	<b>2</b>	<b>H</b>	CEO	Discussions to be commenced by 12/07/2019	<p>Mentorship is in place for Ceannard and Director of Language Planning and Community Developments.</p> <p>10/08/2020</p> <p>The other two members of Leadership Team advised that they did not wish to use this support.</p>	Additional resource working with SMT to deliver transformational change; by 30/4/2020, board, SMT and staff all provide evidence of significant change	Both Ceannard and Director of Language Planning and Community Developments report that the mentoring is providing valuable advice and support.
<b>4</b>	<b>Value for Money</b>	<p>4.5 (5) Confirming to the Board on an annual basis that every Board member and member of staff had a specific development plan in place for the year being reported on</p> <p>SMT may require the training manager to report on the above on a more frequent basis.</p> <p>This recommendation takes cognisance of the role of the line manager for identifying training needs and evaluating the effectiveness of training and does not propose to replace that.</p>	<b>1</b>	<b>H</b>	Director of Language Planning & Community Development	31/03/2020	<p>04.06.20</p> <p>Board members have an annual appraisal with the chair and as part of this, they are asked to identify their training and development needs and describe how these will support their work as a board member.</p> <p>All members of staff have a Personal Work Plan (Plana Obrach Pearsanta – POP) and they meet at 6 weekly intervals to discuss with their line managers. POPs link closely into the Bòrd's Annual Operational Plan 20/21, which in turn is based on the Bòrd's Corporate Plan 2018-23, linking ultimately to the National Gaelic Language Plan 2018-23.</p> <p>The POP process identifies the training needs of all team members and work on delivering the Bòrd na Gàidhlig training plan continues.</p> <p>The 2020/21 Operational Plan was developed with input from the whole team.</p> <p>Following the recommendations from Internal Audit on strengthening the system, POPs are now stored in People HR and this also records when meetings take place in order to produce a</p>	All members of staff know what they are expected to achieve and how this fits into the overall work of Bòrd na Gàidhlig and the National Gaelic Language Plan.	Feedback is that the regular POP meetings are effective.

## IMPROVEMENT PLAN

No.	Purpose	Recommendation	1-Done 2-In Progress 3-Not started	Priority	Responsible Officer	Timeframe	Update on Progress	KPI/Expected Outcome	Impact (to be discussed at LT meeting)
							quarterly report for LT to confirm all have participated in POPs.		
5	<b>Governance &amp; transparency</b>	5. Bòrd na Gàidhlig should establish an Executive Assistant post to work with the SMT. Although the Executive Assistant will provide support to each member of the SMT, it is important a single line manager is appointed for them (although this line manager should not expect the Executive Assistant to work for them, as opposed to the SMT). A clear job specification should be set out so that the Executive Assistant is clear on their role and responsibilities.	1	H	CEO with Head of Finance	Recruitment process to be started by 31/08/2019	Executive Assistant in post and providing support.	Executive Assistant in post and delivering planned outcomes by 31/3/2020	The role of executive assistant is contributing to more effective communications within the organisation and also to external communications.
6	<b>Governance &amp; transparency</b>	<p>6.1 Suggestions for improvement made by staff should be noted in all-staff meetings and considered by SMT at the following SMT meeting.</p> <p>6.2 Feedback on suggestions should be provided, outlining what actions (if any) will be taken as a result.</p> <p>6.3 The number of suggestions received, responded to and actioned should be monitored and considered for reporting to the Board or Committee (per recommendation #15). Links to Action 12A (Skills for Growth)</p>	1	M	Director of Language Planning & Community Development	Process to be instituted for all-staff meetings conducted after 19/07/2019	<p>Since the start of lockdown at the end of March 2020, all-staff meet once a week via Microsoft TEAMS, alternating between a formal and informal session. Monthly TUS/LT meetings continue to take place.</p> <p>Despite lockdown, the staff suggestion box has continued to collect ideas, and these are considered at the monthly SMT meetings. Feedback is distributed to the whole team shortly afterwards.</p> <p>Suggestions and responses to date were reported to Board on 26-02-2019.</p>	<p>Feedback on suggestions circulated to all staff.</p> <p>Suggestion/review/action loop completed for staff recommendations.</p> <p>A report will be provided to the Board in February 2020.</p>	There is an improved system for making and taking forward recommendations within the organisation.
7	<b>Governance &amp; transparency</b>	<p>7.1 The Terms of Reference of the Audit &amp; Risk Management Committee should be reassessed to consider inclusion of monitoring financial planning, performance and reporting.</p> <p>7.2 As permitted under section 6(2) of the Gaelic Language (Scotland) Act 2005, the Board should consider in discussion with members of the Committee whether the appointment of a non-Board member to the Committee would improve scrutiny and governance of financial matters.</p>	1	H	Ceannard	14/08/2019 (Committee meeting)	<p>The Audit &amp; Risk Management Committee agreed on 14/08/19 to a revised Terms of Reference which would give the Committee responsibility for monitoring financial planning etc. However, on 12/09/2019 the Board agreed to a new two-committee governance structure, one of which would be a Policy &amp; Resources Committee which would include responsibility for financial planning and reporting. This new Committee held its first meeting on 11/11/2019.</p> <p>24.04.2020 A new board member has been appointed who has significant public finance, audit and governance training and development expertise. He now chairs the Audit &amp; Assurance Committee</p>	<p>Responsibility for financial planning, performance and reporting actioned by new Policy &amp; Resources Committee in November 2019</p>	<p>1st meeting of Policy &amp; Resources Committee held on 11/11/19. Financial management papers were on the agenda for this meeting. Improved clarity about financial governance achieved.</p> <p>The 19/20 Internal Audit report of on Financial Governance reported 6 areas of good practice, and made 2 medium priority recommendations. The report was graded Strong (ie highest level).</p>
8	<b>Governance &amp; transparency</b>	8.1 The Board should hold a formal training and development session to familiarise itself with its responsibilities and the terms of reference of Committees. A presentation on the general	1	H	Ceannard	24/07/2019	On Board Training and Consultancy Ltd delivered training sessions to board members, Ceannard & Head of Corporate Services on 24/07/19 on	Self-evaluation following training on these topics demonstrates board	Increased understanding of board member roles and responsibilities, ethical standards, accountability, potential conflicts of interest and areas of risk in terms of behaviours

## IMPROVEMENT PLAN

No.	Purpose	Recommendation	1-Done 2-In Progress 3-Not started	Priority	Responsible Officer	Timeframe	Update on Progress	KPI/Expected Outcome	Impact (to be discussed at LT meeting)
		<p>responsibilities of Board members, the responsibility of the Chair and Chairs of Committees, and the role of Committees should be provided to the Board.</p> <p>8.2 Thereafter, the Board should hold at least one development day to feed into specific areas where the Board as a group require further training.</p> <p>The Board should note that it has no authority to instruct the CEO or any member of staff on operational matters.</p> <p>8.3 Board members should be asked to highlight any areas where further information or training would be helpful.</p>					<p>challenging situations for board members in terms of conflicts of interest, handling the media, challenging the SMT, boundaries between strategic and operational activities including how it relates to the role of chairs, committees and the executive. This has been followed up with further information on role of members, chairing meetings, challenging the executive.</p> <p>On Board Training and Consultancy Ltd delivered On-Board training to all members (+ CEO &amp; HofCS) on 31/10/2019 which provided more detailed information and discussion on challenging situations and good practice for addressing them.</p> <p>Training evaluation forms completed by Board members after training sessions and members asked to recommend any other training needs.</p>	members increased understanding of roles and responsibilities.	which could compromise effective governance. Members completed an evaluation exercise after their training sessions. Further training identified includes training for Audit Committee members on ensuring purposeful challenge and effective scrutiny, and a course for committee chairs on chairing committees effectively.
9	Value for Money	9. Any action plans for organisational improvement should be reviewed and outstanding actions condensed into this improvement plan. Bòrd na Gàidhlig should ensure it maintains an organisation-wide improvement plan, updated on an ongoing basis for actions completed and further improvements identified.	1	M	Head of Corporate Services	14/08/2019 (Audit & Risk Management Committee meeting)	Skills for Growth actions incorporated into 2nd section of the Improvement Plan. Actions which duplicate the Improvement Plan have been removed. Additional actions from the annual audit ISA260 report are also added to this plan.	Improvement Steering Group satisfied that all actions have been incorporated and progress is made.	Feedback from Improvement Steering Group at the meeting on 21/11/19 that they are satisfied that progress is being made.
10	Governance & transparency	<p>10.1 Bòrd na Gàidhlig should invite the Commissioner for Ethical Standards in Public Life in Scotland to consider apparent breaches of the Code of Conduct and recommend any action appropriate thereafter.</p> <p>10.2 The Standards Commissioner should be invited to provide proactive education and training to the Board around upkeeping ethical standards. The Commission could be invited to the development session for the Board recommended at #8.</p>	1	H	CEO	31/07/2019	<p>Commissioner's office provided information relating to the scope of their responsibilities. Contact had been made with Standards Commission for training, but they no longer deliver it due to staff constraints. On Board Training and Consultancy Ltd delivered training sessions to board members, Ceannard &amp; Head of Corporate Services on 24/07/19 and 31/10/2019. The organisation has developed a Conflicts of Interest Policy to support board members and staff to support continuous improvement.</p>	Any action recommended by the Commissioner is actioned and evidence of improvement demonstrated.	<p>Training was delivered by On Board Training and Consultancy in place of Standards Commission. Evaluation as at 8.1 and 8.2. The Internal Audit report on Financial Governance highlighted the declaration of interests as an area of good practice. 04.06.2020</p> <p>Feedback from board members and LT on the Declaration of Interests Policy was that it is very clear and provides supportive information to ensure compliance with the Code of Conduct.</p>
11	Financial Management	11. The revised Risk Management Strategy and general approach to risk management should be included in the Internal Audit workplan for 2019/20, to identify any further areas for improvement and to provide assurance on the approach taken.	1	H	Head of Corporate Services CEO	Confirm that this has been added to the 2019/20 plan by 14/08/2019	This is included in Internal Audit Plan for 19/20 which was agreed to by the then Audit & Risk Management Committee on 14/08/19.	Internal Audit has reported on Risk Management Strategy and approach to risk management; no	The internal audit review rated risk management as Strong, the best rating. There were 2 recommendations rated medium, and 7 areas of good practice highlighted. 04.06.2020

## IMPROVEMENT PLAN

No.	Purpose	Recommendation	1-Done 2-In Progress 3-Not started	Priority	Responsible Officer	Timeframe	Update on Progress	KPI/Expected Outcome	Impact (to be discussed at LT meeting)
						(ARMC meeting) Audit to be completed by 31/03/2020		High-level recommendations.	The two recommendations have been addressed, additional information included, and the updated strategy was agreed by the board on 27/5/2020.
12	<b>Governance &amp; transparency</b>	12. In conjunction with staff, any areas for improvement in communication between the Board, SMT and staff and associated actions should be identified	1	M	Director of Language Planning & Community Development	Actions for improvement to be identified by 30/08/2019 (Draft strategy by Electrify)	<p>Areas for improvement in communication between the Board, SMT and staff and associated actions are included in the Communications Strategy, which was approved by the Board on 11th December 2019.</p> <p>A full-time Communications Officer is now in post and is playing a key part in delivering the strategy. The Communications Officer now attends the monthly SMT meetings to ensure that news from these is disseminated internally and externally where appropriate.</p> <p>The 2020 staff survey has been completed and results in relation to communications will be known soon.</p>	Improved results (10%) in staff survey in April 2020.	Feedback to date is that communication both internally and externally is improving.
13	<b>Governance &amp; transparency</b>	<p>13. Line managers across the organisation and the Chair of the Board should arrange discussions with all staff and Board members to identify training needs for 2019/20, based on current roles and career progression.</p> <p>This should take account of any areas highlighted by the Board in recommendation #4 and #8. For the SMT, the training plans should take account of comments received in the new 360-degree appraisal process.</p> <p>These needs should be provided to the training manager and training plans developed, training booked and built into staffing schedules. Links to 11A in Skills for Growth</p>	1	H	Chair of the Board Line management Training manager	Plans for 2019/20 to be developed by 30/09/2019 (staff 1:1 completed by end August) Plans for each year thereafter to be developed prior to the start of the new year.	Process in place for regular monthly meetings between managers and staff. Training needs identified are added to training plan, and staff also have opportunity to apply for training as per the Training and Development Policy.	Report to the Board in June 2020 of training planned, undertaken and impacts, plus further training required.	Informal feedback to date is that staff welcome the more regular 4-6 weekly conversations. These conversations include formal opportunity to request training, which is in addition to requests between meetings.
14	<b>Governance &amp; transparency</b>	14.1 The Board should reconsider holding meetings in public, with agendas and papers being publicly available online a week prior to meetings, where items are discussed in private by exception (and the reason for these being clearly recorded).	1	H	Chair of the Board	To be considered by the Board by 12/09/2019 (Board meeting)	The Head of Corporate Services presented paper to the board meeting on 12/09/19, and the Board agreed to recommendation to hold board meetings in public. Paper on mechanism to be presented to board in Feb 2020; with intention for Board meetings to be open to public from Autumn 2020. 04.06.2020	Decision made and necessary actions implemented by 30/09/20	Clear commitment to continual improvement in openness and transparency. The effect of the decision will be evaluated post-September 2020.

## IMPROVEMENT PLAN

No.	Purpose	Recommendation	1-Done 2-In Progress 3-Not started	Priority	Responsible Officer	Timeframe	Update on Progress	KPI/Expected Outcome	Impact (to be discussed at LT meeting)
		<p>14.2 The Board should also consider public Committee meetings.</p> <p>14.3 When publishing the agenda and papers online, the Board should make clear that the meeting will be conducted in Gàidhlig and whether translation services will be provided. The Board should note that it is not required to provide translation services for members of the public.</p>					<p>It was agreed that the first public board meeting would be May 2020. This took place, available through webcasting and up to 30 people viewed the proceedings</p> <p>Committee meetings are also being held in public, starting with Policy &amp; Resources Committee on 9/6/2020.</p> <p>This was included in the paper presented to the Board in Feb 2020. It is in line with our Gaelic Plan.</p>		
15	<b>Governance &amp; transparency</b>	<p>15. The Board should consider options for improving Board engagement with staff. Options, with associated benefits and risks (and mitigations), should be presented to the Board.</p> <p>Specific options which should be considered by the Board include: (1) the appointment of one Board member as a staff engagement champion; (2) the implementation of a shadowing programme for Board members to better understand the work of staff; (3) the regular attendance by staff at Board and Committee meetings; (4) the consideration of an annual staff engagement report by the Board or Committee; (5) the inclusion of a specific staff engagement KPI (often referred to as the "friends and family recommendation" KPI used in other public bodies) for the organisation and in performance reviews of SMT. Other options may be considered by the Board or SMT as appropriate.</p> <p>If carrying out any of the above, the Board must remember that it has no authority to instruct the CEO or any member of staff on operational matters.</p>	1	M	Chair of the Board	To be considered by the Board by 12/09/2019 (Board meeting)	<p>Following a process of consultation with staff and trade union, a paper was presented to board on 12/09/19 and a number of actions were agreed. Others which were included in the improvement plan recommendation were proposed but not taken forward.</p>	<p>Paper presented to the Board and agreed options implemented by 31/5/2020</p>	<p>Strengthened communication and engagement between Board and staff. Joint-training and information sessions now been organised, and staff meet with members informally over lunch when meetings are held in the office environment.</p>
16	<b>Governance &amp; transparency</b>	<p>16.1 Reporting to the Board on progress against the Operational Plan and Corporate Plan should include narrative on how the progress against these plans translates into progress against the vision; whether progress against the vision is as expected and what other actions may help progress against the vision outwith those actions identified in the Operational Plan and Corporate Plan.</p> <p>16.2 At the first all-staff meeting following a Board meeting, an update should be provided to staff on</p>	1	H	Head of Corporate Services CEO	Style of reporting to be updated by 12/09/2019 (Board meeting)	<p>Revised reporting format presented to board on 12/09/2019 and is standing item on the agenda for the quarterly board meetings.</p> <p>This system is now established.</p>	<p>New style of reporting agreed by Board in Sept 19 and used thereafter for board, staff and public.</p>	<p>New style format presents information on progress against KPIs and new opportunities that occur during the year. Feedback from committee and board members has been that the new covering paper format has improved the presentation of information.</p>

## IMPROVEMENT PLAN

No.	Purpose	Recommendation	1-Done 2-In Progress 3-Not started	Priority	Responsible Officer	Timeframe	Update on Progress	KPI/Expected Outcome	Impact (to be discussed at LT meeting)
		progress against the vision and plans to progress it further in the period between that meeting and the next meeting planned.							
17	<b>Governance &amp; transparency</b>	<p>17.1 Where any policies or documents which will be publicly available are considered by the Board or Committee, the English and Gaelic versions should both be presented for scrutiny to ensure there are no discrepancies.</p> <p>17.2 As part of the internal review of policies and documents, Bòrd na Gàidhlig should specifically document who has carried out the check of consistency between the English and Gaelic versions and when this check was carried out.</p>	1	M	Head of Corporate Services Office Manager	Style of reporting to be updated by 12/09/2020	<p>Papers (e.g. minutes) presented to the AMRC in Sept 2019 were in bilingual tabular format. Minutes, policies, standing orders and terms of reference submitted as board papers on 12/09/19 were also presented in bilingual format. New tab added to draft minutes of meetings to clarify that check of consistency between the English and Gaelic versions has been carried out.</p> <p>New index added to minutes of meetings to clarify that check has been carried out on consistency of language versioning</p>	Papers for policies or other documents which will be publicly available are presented by bilingually.	Consistency of information for all users of the documents. Improved quality of information and easier to ensure compliance with governance documents.
18	<b>Governance &amp; transparency</b>	<p>18.1 The Board should consider the level of staff resource it currently allocates to each area of activity against its remit, bearing in mind the findings of the ongoing Harvey McMillan review.</p> <p>18.2 Where the organisation is expending resources in an area outwith its remit, the Board should consider whether this remains appropriate or whether a strategic realignment on the core remit of the organisation is needed. Any actions identified from this review should be added to this improvement plan.</p>	1	H	CEO Head of Finance Chair of the Board	To be considered by 31/12/2019 (following Harvey McMillan review)	A series of papers were presented to the board, with the final paper being agreed on 11 December 2019. This last paper included allocation of staffing resources to the priorities identified.	By 31/3/2020, financial plans for 20/21 should demonstrate staffing resource is aligned to priority areas of work.	The board has greater clarity of direction and focus on priorities, as well as strategy for delivering these and the resources required to achieve required outcomes.
19	<b>Financial Sustainability</b>	<p>19. Given the longstanding nature of vacancies within Bòrd na Gàidhlig and the difficulties with recruitment, the Board should consider whether its policy of employing only fluent Gaelic speakers remains appropriate.</p> <p>If the Board decides to relax the policy to be on a 'case by case' basis, each position advertised for recruitment should be monitored and documentation should include:</p> <p>(a) How long the role has been vacant (b) How important the role is to the organisation (c) How many applications have been received (d) How many times recruitment has been attempted</p> <p>This will provide SMT with clear information on which to consider whether it is appropriate to consider applications from non-Gaelic speakers. This would be</p>	1	M	Chair of the Board  CEO	12/09/2019 (Board meeting)	BnG's Gaelic Plan approved by the board on 12/09/19. This replaces the previous Gaelic policy. It includes our policy on the recruitment of fluent or learner Gaelic speakers. This is based on independent legal advice and advice from the Equalities and Human Rights Commission. Head of Corporate Services establishing system for recording recruitment information where organisation has failed to recruit. Equalities monitoring already in place for recruitment process.	Policy reviewed by the Board at September board meeting. System for recording statistics on posts established.	<p>Confidence of board, staff and stakeholders that Gaelic language remains a key skill for all posts. Alongside this, there is the flexibility to consider alternative methods so that key functions are still delivered.</p> <p>04.06.2020 The staffing report presented to Board on 27/5/2020 demonstrated that all vacant senior and manager posts and newly-created posts had been successfully filled, and all recruits were fluent Gaelic speakers.</p>

## IMPROVEMENT PLAN

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		an operational decision for SMT to make on a case-by-case basis.							
20	<b>Governance &amp; transparency</b>	<p>20. To improve collaboration and consistency of leadership within the SMT, all papers which are presented to the Board or Committees for decision should be presented as an SMT paper, as opposed to a paper by any specific member of the SMT. This will demonstrate to the Board that the SMT have reached an agreed position and all members of the SMT are satisfied with the quality of the paper presented.</p> <p>This recommendation does not prohibit the allocation of specific work to members of SMT at an operational level, but requires that the SMT agrees with the decision reached and presents a united view to the organisation and the Board.</p>	1	H	Head of Corporate Services	Style of reporting to be updated by 12/09/2019 (Board meeting)	System established and utilised for board papers presented to the board and Committees in, and from, September 2019.	Papers agreed by LT for presentation to Committee or Board, except where other governance procedures are in place	Improved quality of papers as they have been reviewed by a group of senior managers, creating greater input, scrutiny and knowledge.
21	<b>Value for Money</b>	21. As the main method through which the public access information on Bòrd na Gàidhlig will be through its website, this needs to be kept updated. A specific officer in Bòrd na Gàidhlig should be given responsibility for maintaining the website.	1	H	Director of Language Planning & Community Development	Officer to be appointed by 30/09/2019	<p>The Executive Assistant is now in post and has overall responsibility for maintaining the website in collaboration with other team members.</p> <p>The team have had several conversations, including at the staff conference on 22 April 2020 as to the requirements for an improved website. This feedback, along with recommendations in the Communications Strategy will play a vital part in guiding next steps and the timetable.</p>	Website checked on a quarterly basis to ensure links are live and information accurate.	More of the team are involved in discussions regarding the website.
23	<b>Governance &amp; transparency</b>	<p>23. The Board and each Committee should have an annual workplan of items to be considered at each meeting, with these being publicly available. These workplans should be developed prior to the start of each year.</p> <p>This does not preclude agendas being expanded to include additional items as needed but will enable better planning for Committees and the Board.</p>	1	M	Head of Corporate Services	Workplans for 2019/20 to be created by 31/10/2019	<p>Audit &amp; Assurance Committee (AAC) already has annual work plan in place, and is reviewed at their meetings, The Policy &amp; Resources Committee (PRC) approved their work plan when they met on 11/11/2019.</p> <p>The Board considered their workplan in December 2019 and reviewed it at their meeting on 26/02/2020.</p>	Review at 31/3/2020 demonstrates board and committees have considered all appropriate areas of work.	Workplans provide greater focus for committee and board; contributing to continuous improvement through more effective use of time and focused decision-making.
25	<b>Financial Sustainability</b>	25.1 Bòrd na Gàidhlig needs to develop a workforce plan, linked to its corporate plan and vision, which includes succession planning. This workforce plan should identify the current workforce, the workforce currently needed, the workforce needed into the future and the gaps presently and expected in the future. There should be detailed information on how these gaps will	1	H	Head of Corporate Services	Draft workforce plan to be presented to the Board at February 2020	The Workforce Plan was approved by the board at its meeting on 26/02/2020. However, due to changes in LT membership and other potential staffing developments, the Plan is being updated.	Workforce plan agreed by Board which sets out areas of work; staffing requirements and strategies and actions to ensure	BnG has considered where the pressure points are for staffing resources, what the opportunities are for delivering our work better and where there is need for increased staffing resources. This was translated into the Medium-Term Financial Plan showing what additional funding was

## IMPROVEMENT PLAN

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		be addressed: through recruitment (including the method of recruitment - e.g. apprenticeships, graduate placements, experienced hires, secondments); through changing the services provided by Bòrd na Gàidhlig, and through development of the current workforce. (Action removed from Skills for Growth table). The workforce plan should be updated on an annual basis and considered by the Board or Committee as appropriate.				board meeting		posts are appropriately filled.	required in order to achieve the required staffing level. The workforce plan is an annual item on the Board workplan.
26	<b>Governance &amp; transparency</b>	26.1 Bòrd na Gàidhlig should review its current governance practices against the On Board guidance and the recommendations of the Audit Scotland report on Openness and Transparency. Where the Board is not following best practice, it should outline why this is appropriate or what actions it will take to improve. Thereafter, the Board should consider its approach to openness and transparency on an annual basis, considering how it has improved in the year. The Board should be cognisant at all times that it is expected to be always "striving for more" with regards to openness and transparency	1	H	Head of Corporate Services	Review to be considered by the Board by 31/12/2019	Report on Openness & Transparency was considered by the Board on 11/12/2019; this included a number of recommendations for development.	Audit 19/20 identifies significant improvement from 18/19.	Clear commitment to continual improvement in openness and transparency and a programme of improvement planned.
27	<b>Governance &amp; transparency</b>	27.1 The Audit & Risk Management Committee should engage Internal Audit to assess the effectiveness of the financial governance systems in place – the Committee structure, delegation schemes, standing orders, the role of officers, etc. It would be our recommendation that the Committee consider including this in the 2019/20 Internal Audit Plan when the new Internal Auditor has been appointed. Any actions arising from Internal Audit assessment of the effectiveness of the financial governance systems in place should be added to this improvement plan.	1	M	Head of Corporate Services	Review to be considered by the Audit & Risk Management Committee by 31/12/2019	The internal auditor presented a report on Financial Governance to the Audit & Assurance Committee on 5/11/19. The report received a strong rating (best category) and highlighted 6 areas of good practice. There were 2 medium-rated recommendations, both of which have been implemented. The auditors agreed that internal audit recommendations need not be added to this plan but should be included in the register of audit recommendations which is overseen by the Audit & Assurance Committee (06/02/20).	Internal Audit complete a review of the financial governance systems and any H or M actions are implemented by May 2020	Reassurance provided that the organisation has strong and effective financial governance, particularly in light of concerns raised by the auditor of non-compliance with the Code of Conduct on declarations of interest.
28	<b>Governance &amp; transparency</b>	28.1 A self-assessment programme should be developed for the organisation. On an annual basis, all Committees and the Board should complete a self-assessment. In line with best practice, there should be an external assessment on a tri-annual basis. Areas for improvement identified through these self-assessments should be added to this improvement plan	2	H	Ceannard	Programme to be developed by 31/12/2019 Initial self-assessments to be completed by 30/04/2020	The Board and the Audit & Risk Management Committee carried out self-assessment exercises in 2019. 04.06.2020 Self-assessments have been carried out by both committees, board and LT  Actions arising have yet to be added to the Improvement Plan – recommend that actions be added to the action log for each committee/board/LT	All committees, the Board and SMT complete self-assessments and actions arising are included in this plan by 31/5/2020	The annual programme of self-assessment provides a focus for continual improvement. 29.07.2020 The next stage is implementing the actions from the self-assessment programmes.

## IMPROVEMENT PLAN

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28	<b>Governance &amp; transparency</b>	<b>28.2</b> There should also be operational self-assessments completed by staff and LT completed on an annual basis	2	H	Ceannard	Programme to be developed by 31/12/2019 Initial self-assessments to be completed by 30/04/2020	All staff participate in the 4-6 weekly workplan conversations in which they self-assess progress towards targets. These are linked to the Operational Plan. LT participate in the same process. LT carried out a self-assessment exercise in July 2019 and it has been repeated in February 2020 and is currently being concluded. <b>10/08/2020</b> Ensure that a triennial evaluation of the self-assessment programme is added to the Internal Audit Plan	All committees, the Board and SMT complete self-assessments and actions arising are included in this plan by 31/5/2020	The programme of POPs for all staff have significantly increased the communication around and connection between individual performance and the organisation's operational plan. LT self-assessment has been added to Plana-obrach Sgioba Stiùiridh.
29	<b>Governance &amp; transparency</b>	29.1 Following the completion of the review of the structure of SMT, Bòrd na Gàidhlig should engage an independent review of SMT against this structure and remit, individually and as a group, with actions identified for each individual member of SMT and for SMT as a collective. This review should provide on the job feedback, identify skills gaps within SMT (individually and as a group) and actions to address those gaps.  This review could be carried out by the to-be-appointed support by the Scottish Government. Actions to address SMT-wide skills gaps should be added to this improvement plan and monitored for implementation. Actions to address individual areas of improvement should be monitored by the CEO	1	H	CEO (Harvey McMillan)	Review to be completed by 31/12/2019	Review was completed by December 2019; and considered by LT in January 2020. The work from the review is being taken forward by the external change management consultant.	Training and development needs arising from the review are included in the training plan	6-weekly POPs are held with each member of LT and Ceannard. This include reviews of training needs; training undertaken and outcomes.
30	<b>Governance &amp; transparency</b>	<b>30.</b> In conjunction with staff, the CEO should identify areas where she can improve her engagement with staff. This could include having regular set-aside time for informal catch ups or the establishment of an "ask the CEO" area on the intranet.	1	M	Director of Language Planning & Community Development	Improvements identified and actioned by 31/08/2019	The Ceannard began offering informal catch-ups in July 2019 through a recognised and advertised two-hour slot on a monthly basis and these have carried on since. In addition, the Ceannard has regular meetings with representatives. Despite the move to all employees working from home, this time slot to meet the Ceannard has been maintained	Additional method operating by 30 August; simple feedback on effectiveness sought by 30 September, and further improvements implemented if required by 30 November	To date, some staff have taken the opportunity to meet with the CEO and the feedback to date on this development has been positive.
32	<b>Governance &amp; transparency</b>	<b>32.1</b> Bòrd na Gàidhlig, in conjunction with the Sponsor Division, should consider what changes should be made to the operations of the relationship to improve governance and scrutiny.  If agreement cannot be reached between Bòrd na Gàidhlig and the Sponsor Division, an independent review of the relationship against best practice and the requirements of legislation and the Framework Document should be carried	2	H	CEO	Revised approach to be agreed by 28/02/2020	Current practice was reviewed on 20/12/2020 when revised working practices were agreed.  In addition, the Framework Document, last updated in 2016, has been revised and updated. (This was finalised later than planned due to the CEO's absence.)	Review carried out and plan to implement changes with actions, owners and timescales allocated.	There is increased clarity in reporting and communicating lines between BnG and SG Sponsor Division.  10/08/2020 The Framework Document will be updated when the revised version is issued by SG. Regular programme of formal meetings is in place.

## IMPROVEMENT PLAN

No.	Purpose	Recommendation	1-Done 2-In Progress 3-Not started	Priority	Responsible Officer	Timeframe	Update on Progress	KPI/Expected Outcome	Impact (to be discussed at LT meeting)
		out. Any actions arising from the review of the relationship between BnG and Sponsor Division should be added to this improvement plan					There is a review of the framework document template ongoing and so the BnG framework document will be reviewed again once the new template is available.		
33	Governance & transparency	33. The Publication Scheme should be reviewed with performance reports, finance reports, papers presented to Board meetings and minutes arising from those meetings being published on Bòrd na Gàidhlig's website.	2	M	Office Manager	Review to be considered by SMT or the Board by 31/03/2020	Work on this had been scheduled for February 2020 but due to the departure of Head of Corporate Services it was delayed. However, it is now underway and anticipated that it will be complete by end May 2020. This was reviewed by SMT in June 2020.	Publication scheme is appropriate and provides transparency of governance.	Work is underway and has led to increased information being available on the website. The papers are now published on the website. 29.07.2020 The revised Publication Scheme is available on our website, providing greater transparency about the organisation's work.
34	Governance & transparency	34.1 The Board should consider on at least an annual basis how it is contributing to the outcomes of the National Performance Framework.  34.2 This should be published as part of the Annual Report each year	1	M	CEO	To be considered by the Board by 31/03/2020	The Board discussed the links between the NPF and BnG's work at the Board meeting on 06/06/19. Advice has been sought from sponsor division on ways to enhance this evaluation and CEO attend Scottish Leaders Forum where NPF was explored in case studies and workshops (15/11/19). A table of the NPF priorities to which BnG's work contributes is included in all cover papers for committee and board papers. Report on NPF contribution is included in the 2018/19 annual report, and will again in the 2019/20 annual report	Contribution to NPF reported to the board in March 2020 and included in annual report.	Increased understanding of links between NPF and BnG work at all levels of the organisation. The inclusion of the priorities table in the cover paper has led to a much more explicit link between NPF and BnG's work.  Board has increased its understanding of where BnG work contributes directly and indirectly to NPF outcomes.
36	Governance & transparency	36.1 On an annual basis, the Board should consider a report by the Standards Officer outlining whether it has complied with its Standing Orders, Code of Conduct, Terms of Reference and other governance requirements/good practice as appropriate. Any areas of non-compliance identified by the Standards Officer should be rectified with actions added to this improvement plan.	1	H	Standards Officer	To be considered by the Board by 31/03/2020	A report was tabled for the board meeting on 26/02/2020.	Standards Officer submits an annual report on compliance (or not) with all relevant requirements and action to address non-compliances implemented.	The report demonstrates that the code of conduct is being monitored and that there were no breaches of the code. It also was useful in highlighting where the standing orders were not fully complied with and what the omissions were (timing of circulation of minutes) and what the improvement actions implemented were and those that are still to be done (included in this plan).
37	Governance & transparency	37.1 Bòrd na Gàidhlig, in conjunction with the Sponsor Division, should consider whether the size of the Board is appropriate, bearing in mind that the Board must consist of 5 - 11 members per the Gaelic Language (Scotland) Act 2005.  37.2 This review should specifically consider whether there are specific Board members whose position should be reviewed under section 2(6)(b) of the Act or whether there	2	M	CEO	Review to be completed after governance framework review	Following the appointment of the Chair on 16.03.2020, discussions were held with SG on the size of the board. It was agreed that a further two members should be recruited. 27.07.2020 This was formalised in a note to SG on 03/07/2020.  This was reviewed and was not found to be required. The organisation has developed a Conflicts of Interest Policy	Review of number of Board members carried out following review of governance arrangements to ensure sufficient members to fulfil Board responsibilities.	The departure of a number of board members reduced the size of the board to six board members. This size, combined with the number of interests declared, demonstrated that a slightly higher number of members is required. The change to a more focused governance structure has meant that it can be delivered with a smaller number of board members. 27.07.2020 Following completion of skills matrix by board members, and the ongoing individual appraisals, the Chair recommended the

## IMPROVEMENT PLAN

No.	Purpose	Recommendation	1-Done 2-In Progress 3-Not started	Priority	Responsible Officer	Timeframe	Update on Progress	KPI/Expected Outcome	Impact (to be discussed at LT meeting)
		are Board members who have repeated declarations of interest which should consider resigning in line with the guidance in On Board.					to provide additional guidance on such matters.		appointment of two new board members. Currently being progressing by Public Bodies Unit.
38	<b>Financial Sustainability</b>	Bòrd na Gàidhlig should develop a standalone Medium-Term Financial Plan ('MTFP') in addition to an annual budget, linked to its corporate plan and the Scottish Government Medium-Term Financial Strategy.	1	M	Head of Finance	31/03/2020	This was submitted to the board at their February 2020 meeting. Some amendments were requested, and these were being progressed. However due to COVID-19, the presentation of a business case to SG at this time would not be appropriate and a delay in the process is being recommended to the board has been paused.	MTFP created and updated on an annual basis; giving clarity on links between Corporate Plan and SG MTFS	The board and SMT now have a clear picture of what funding levels would be required if the organisation were to be operating at the desired level of staffing and development funding. This plan, along with the workforce plan, will enable a business case to be made to SG at an appropriate time.
39	<b>Financial Sustainability</b>	Bòrd na Gàidhlig should include the impact that decisions will have on the organisation's position against the in-year budget and the funding gap identified in the MTFP, so that it is clear to everyone who is making the decision the longer-term financial impact that decisions are expected to have, rather than simply understanding the impact in the short term.	1	M	Head of Corporate Services	31/03/2020	Board and Committee cover pages have now been changed so that this information is included as standard	Board/Committee/S MT papers include this information as standard	Committees have welcomed the new format for board and committee papers, as giving increased clarity of implications of proposals being presented to them.
45	<b>Governance &amp; transparency – NEW</b>	45.1 Internal Audit Financial Governance actions: We recommend that the Organisation ensure that the Policy & Resources Committee Terms of Reference are drafted for review at the November 2019 meeting prior to be being approved by the Board.	1	H	Head of Finance	01/11/2019	Terms of Reference agreed by Policy & Resources Committee on 11/11/19 & by the Board on 11/12/2019	Committee with specific focus on reviewing financial planning and monitoring	Budgets discussed and agreed at Policy & Resources Committee on 11/11/19; financial governance system strengthened.



<b>A' freagairt ri</b>	Comataidh Sgrùdaidh is Dearbhachd
<b>Ceann-latha na Coinneimh</b>	05/07/2020
<b>Àite:</b>	Air-loidhne
<b>Nì a' Chlàir-ghnothaich</b>	6.1

<b>Tìotal a' Phàipeir</b>	Clàr-chunnartan Ro-innleachdail	
<b>Moladh do Bhuill</b>	Ri Aontachadh	
<b>Neach-labhairt:</b>	Shona C NicIlinnein / Ailig Greumach	
<b>Cùrsa Riaghlachais airson na h-Aithris</b>	<b>Ceann-latha na Coinneimh</b>	<b>Seòrsachadh na h-Aithris</b>
Sgioba-stiùiridh	08/05/2020	Ri Aontachadh
<b>Pàipear-taice air a cheangal ris</b>	PT 1 – Clàr-chunnartan Ro-innleachdail	
<b>1.0</b>	<b>Adhbhar</b>	
<b>1.1</b>	<p>Tha am pàipear seo a' cur air adhart clàr nan cunnartan Ro-innleachdail. Chaidh seo ath-sgrùdadh agus ùrachadh leis an Sgioba-stiùiridh agus le manaidsearan aig a' choinneimh aca air 05/08/2020.</p> <p>Tha tionndadh den phàipear seo ri fhaighinn sa Bheurla gus cur ri tuigse an Luchd-sgrùdaidh Taobh a-staigh agus Taobh a-muigh oir tha e cudromach dhan obair aca gun tèid riaghladh chunnartan comasach a dhearbhadh dhaibh.</p>	
<b>2.0</b>	<b>Cùl-fhiosrachadh</b>	
<b>2.1</b>	n/a	
<b>3.0</b>	<b>Prìomh Aithris/Fiosrachadh</b>	
<b>3.1</b>	<p>Chaidh earrann ùr a chur ris a' chlàr a thaobh cunnartan co-cheangailte ri COVID-19 Chaidh ceithir cunnartan a chomharrachadh; trì a bha ùr dhan bhuidhinn agus fear a bha clàraichte mar-thà (sluagh a tha a' fàs nas sine).</p> <p>Cha deach cunnart sam bith àrdachadh.</p> <p>Chaidh na cunnartan a leanas ìsleachadh:</p> <p>1.1 – Buaidh COVID-19 air seann daoine ann an coimhearsnachdan traidiseanta - lùghdachadh ann an coltachd bho 4 gu 3  1.4 – Call luchd-obrach air sgàth tinneis - coltachd air ìsleachadh bho 3 gu 2  2.1 – Coimhearsnachdan traidiseanta na Gàidhlig a' fàs nas sine agus a' crìonadh – coltachd air ìsleachadh bho 4 gu 3  2.2 – Cunntas-sluaigh na h-Alba - coltachd air lughdachadh bho 3 gu 2  5.3 – Cliù – coltachd air lughdachadh bho 5 gu 4.</p>	
<b>4.0</b>	<b>Moladh</b>	
<b>4.1</b>	<p>Thathar ag iarraidh air a' Chomataidh:</p> <ul style="list-style-type: none"> <li>- Beachdachadh air a' chlàr</li> <li>- Molaidhean a chur air adhart airson atharrachaidhean mar a chithear iomchaidh</li> <li>- An clàr aontachadh</li> </ul>	

<b>5.0</b>	<b>Prìomh Bhuidhean Ro-innleachdach</b>
<b>5.1</b>	<b>Buidhean air Ionmhas</b>
	n/a
<b>5.2</b>	<b>Buidhean air Luchd-obrach</b>
	n/a
<b>5.3</b>	<b>Buidhean air Trèanadh</b>
	n/a
<b>5.4</b>	<b>Ceanglaichean ri Amasan Ro-innleachadh agus Corporra</b>
	Amas Seirbheis Chorporra: 4 Gun cùm Bòrd na Gàidhlig air a' leasachadh nan dòighean-obrach aige.
<b>5.5</b>	<b>Ceanglaichean ri Frèam-obrach Coileanaidh Nàiseanta</b>
	n/a
<b>5.6</b>	<b>Buidhean air Cliù</b>
	n/a
<b>5.7</b>	<b>Buidhean air Slàinte is Sàbhailteachd</b>
	n/a
<b>5.8</b>	<b>Buidhean Laghail</b>
	n/a
<b>5.9</b>	<b>Buidhean air Co-ionannas</b>
	n/a

## STRATEGIC RISK REGISTER

Risk Ref. No.	Risk Description	Consequence of Risk (if the risk was to materialise, list the things that could happen)	Control Measures in Place (Using the consequences as a reference, list what needs to be put in place to minimise the impact of the risk)	Action Tolerate / Treat / Transfer / Terminate / Take an Opportunity	Date Identified	When control last reviewed	Current Risk Assessment			Previous Risk Rating	Risk Movement	Unmitigated Risk Score			Risk Owner
							Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	

## 1. Covid-19

1.1	<b>Impact of Covid-19 on elderly</b>	Loss of substantial part of the generation of fluent Gaelic speakers with a richness of vocabulary and cultural knowledge, leading to an impoverished language base.	Ensuring that immediate work is done to maximise virtual contact between elderly and young people	<b>Treat:</b> With partners, encourage cross-generation communications to reduce elderly isolation and increase language transfer.	Mar 2020	August 2020	3	4	12	12	→	4	3	12	Director of Language Planning and Community Developments
1.2	<b>Downturn in the economy, leading to reducing public funds and greater need for funding in critical care services (was 4.2 in previous register)</b>	Less funding available for Gaelic development	Ensuring that Best Value is a key consideration in how Bòrd na Gàidhlig operates	<b>Treat:</b> Bòrd na Gàidhlig continues to operate on Best Value principles. <b>Tolerate</b> Prepare high-level scenarios based on development priorities in case of reduced funding <b>Take an opportunity</b> Collaborate with other public sector organisations to increase shared service options and consider increased collaborative working	April 2019	August 2020	4	4	16	16	→	4	4	16	Head of Finance
1.3	<b>Partners unable to deliver projects (funded by BnG)</b>	Reduced activity in Gaelic; reduced ability to deliver BnG strategic priorities.	Collaboration with partners to discuss and develop alternatives.	<b>Treat</b> Continue regular communication with main funded organisations. <b>Take an opportunity</b> Consider, with partners, alternatives or new developments to support delivery of Gaelic services.	April 2020	August 2020	4	3	12	12	→	4	4	16	Director of Language Planning and Community Developments
1.4	<b>Loss of staff due to illness</b>	Reduced ability to carry out BnG's work and impact on staff morale.	Programme of support for staff in working from home.	<b>Treat</b> Review organisational priorities. Ensure wellbeing is a priority for staff and board.	Mar 2020	August 2020	4	2	8	12	↓				Ceannard

<b>Very High</b>	Risk Score 20-25	Unacceptable level of risk exposure that requires immediate mitigating action and monthly monitoring
<b>High</b>	Risk Score 12-16	Unacceptable level of risk which requires controls to be put in place to reduce exposure and monthly monitoring
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<b>Low</b>	Risk Score 1-5	Acceptable level of risk subject to six monthly monitoring

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

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

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

Last updated:  
10.08.2020

STRATEGIC RISK REGISTER

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

2.1	<b>Ageing and declining traditional Gaelic-speaking communities</b>	Absence of economically active workforce will reduce ability for intergenerational transmission and usage	Ensuring that policies affecting Gaelic-speaking communities aim to retain and attract young people	<p><b>Treat:</b> Include Gaelic language in development of policies and contribute to public consultations</p> <p>Support initiatives aimed at retaining and attracting people to Gaelic speaking communities including Encourage organisations to see current home-working as an opportunity for young people to live in the islands.</p>	Nov 2019	August 2020	3	3	9	9	→	4	3	12	Director of Language Planning and Community Developments
2.2	<b>Scotland's Census 2021 (deferred to 2022)</b>	Continued decline of Gaelic speakers will negatively impact the view of the public and politicians	Encouraging Gaelic speakers to acknowledge their Gaelic skills in the census	<p><b>Tolerate:</b> Communication strategy to encourage people to acknowledge their Gaelic skills in Scotland's Census 2021 (now 2022).</p> <p>Communication strategy in place to prior to publication of census results</p> <p><b>Take an Opportunity</b> Encourage anyone who has Gaelic skills to participate in the census process. process</p>	Nov 2019	August 2020	3	2	6	9	↓	4	3	12	Director of Language Planning and Community Developments
2.3	<b>Economy</b>	Reduced funding for public bodies will result in less spending on Gaelic	Cooperating with public bodies to encourage maintainance of support for Gaelic	<p><b>Treat:</b> Make the case for Gaelic as an economic asset</p> <p>Develop Gaelic Plans which progress essential priorities</p> <p>Use Gaelic Plans to encourage public bodies to normalise Gaelic spending in key areas such as education</p> <p><b>Take the Opportunity</b> CoHI meeting in October 2020 has Gaelic as a regional transformational opportunity on the agenda. Faster Rate of Progress meeting on 2 September 2020.</p>	Nov 2019	August 2020	4	4	16	16	→	4	4	16	Director of Language Planning and Community Developments

<b>Very High</b>	Risk Score 20-25	Unacceptable level of risk exposure that requires immediate mitigating action and monthly monitoring
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- Transfer** - Remove part of the risk to someone else
- Terminate** - Cease the action/activity that is causing the risk to occur if this is appropriate
- Take an opportunity** - Share the risk with a partner involved in the area of work

Last updated: 10.08.2020

STRATEGIC RISK REGISTER

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

3.1	<b>As consequence of budgetary pressures resulting from Covid-19 LAs do not prioritise extending Gaelic Education.</b>	Number of children with Gaelic skills is insufficient to maintain speaker numbers	Ensuring that there is enough people and financial resources to meet demand	<p><b>Treat / Transfer:</b> Working with local authorities to ensure that staff are available where they are needed.</p> <p><b>Treat / Transfer:</b> Working with colleges, universities, and training providers to ensure that their courses are delivering enough staff to meet demand.</p> <p><b>Treat</b> Continuing support for LAs on Gaelic Plan commitments and through engagement with national networks (GLAN, ADES etc.)</p>	Nov 2019	August 2020	4	4	16	16	→	4	5	20	Director of Gaelic Education
3.2	<b>Local authorities unwilling to grow Gaelic Education</b>	Number of children with Gaelic skills is insufficient to maintain speaker numbers	Making the case (financial and educational) for Gaelic education.	<p><b>Treat:</b> Working with Scottish Government and local authorities to ensure there is robust supporting information for a strong case. Control Measure: Continuing support for LAs on Gaelic Plan commitments and through engagement with national networks (GLAN, ADES etc.)</p> <p><b>Take the opportunity</b> Use North Ayrshire as case study to encourage other authorities</p>	Nov 2019	August 2020	4	4	16	16	→	4	5	20	Director of Gaelic Education
3.3	<b>Incomplete Learning journey or Learning journey not started</b>	Fewer people fulfil potential to become fluent in Gaelic	<p>Ensuring that Gaelic education remains a choice.</p> <p>Ensuring that all children starting Gaelic education can follow it through to secondary level.</p> <p>Ensuring that all adult learners who aim to become fluent have the opportunity to do so.</p>	<p><b>Treat / Transfer:</b> Continuing support for LAs on Gaelic Plan commitments and through engagement with national networks (GLAN, ADES, CLAD etc.) Continuing partnership work with LearnGaelic and national organisations such as Education Scotland and the SQA. Dialogue with local authorities to ensure that as many young people as possible who learn Gaelic at primary school can continue this at secondary school.</p> <p><b>Take the opportunity:</b> Work with all partners to promote access to online resources for all ages of learners. <b>Make use of data provided by LearnGaelic.scot monthly.</b></p> <p><b>Transfer:</b> Ensure that there is strategic lead to ensure that learners have facilities to take them to fluency.</p>	Nov 2019	August 2020	4	4	16	16	→	5	3	15	Director of Gaelic Education

<b>Very High</b>	Risk Score 20-25	Unacceptable level of risk exposure that requires immediate mitigating action and monthly monitoring
<b>High</b>	Risk Score 12-16	Unacceptable level of risk which requires controls to be put in place to reduce exposure and monthly monitoring
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Last updated: 10.08.2020

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## 4. More people in Scotland are positive about Gaelic language and culture

4.1	<b>Gaelic does not maintain a positive image</b>	People less inclined to be involved with or learn the language	Ensuring the success of Gaelic in Scotland's towns and cities is highlighted.  Highlighting the value of the language to traditional Gaelic-speaking communities.  Countering negative messages and misinformation.	<b>Treat:</b> Having an active communication strategy to publicise the successes and counter misinformation.  <b>Transfer</b> Encourage others to maximise good news stories about Gaelic	Nov 2019	August 2020	4	4	16	16	→	5	4	20	Ceannard
4.2	<b>Politicisation of the language</b>	Support for Gaelic becomes polarised along political party lines.	Continuing dialogue with all political parties on a non-partisan basis.	<b>Treat:</b> Ensuring Gaelic is not drawn into a partisan position.	Nov 2019	August 2020	4	3	12	12	↑	4	4	16	Ceannard
4.3	<b>Gaelic not seen as important</b>	Public and political support for Gaelic eroded	Normalising Gaelic within Scottish life	<b>Treat:</b> Emphasise the social and economic worth of Gaelic to Scotland	Nov 2019	August 2020	4	4	16	16	→	4	4	16	Ceannard

## 5. Bòrd na Gàidhlig continues to develop how it works

1	<b>Insufficient staff capacity</b>	Bòrd na Gàidhlig is unable to fulfil its commitments and staff morale is reduced.	Business case for more staff.  Implement interim measures for corporate services and review finance needs	<b>Treat:</b> Submit and make business case to Scottish Government  <b>Treat:</b> Attention given in the workforce plan to ensure that enough staff resource is in place to successfully deliver Corporate and Finance functions in the short and long term.	Nov 2019	August 2020	4	4	16	16	→	5	4	20	Ceannard
2	<b>Reputation</b>	Negative aspects of reputation affect Bòrd na Gàidhlig's ability to deliver its role.	Communications Strategy to highlight Bòrd na Gàidhlig's role in promoting and funding Gaelic development	<b>Treat:</b> Utilising all media channels to tell our story	Nov 2019	August 2020	4	4	16	20	↓	5	5	25	Ceannard

<b>Very High</b>	Risk Score 20-25	Unacceptable level of risk exposure that requires immediate mitigating action and monthly monitoring
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**Take an opportunity** - Share the risk with a partner involved in the area of work

Last updated:  
10.08.2020



<b>A' freagairt ri</b>	A' Chomataidh Sgrùdaidh is Dearbhachd
<b>Ceann-latha na Coinneimh</b>	27/08/2021
<b>Àite:</b>	Air-loidhne
<b>Nì a' Chlàir-ghnothaich</b>	7.1

<b>Tìotal a' Phàipeir</b>	Leasachadh na Comataidh Sgrùdaidh is Dearbhachd	
<b>Moladh do Bhuill</b>	Ri Aontachadh	
<b>Neach labhairt:</b>	Shona NicIllinnein	
<b>Cùrsa Riaghlachais airson na h-Aithris</b>	<b>Ceann-latha na Coinneimh</b>	<b>Seòrsachadh na h-Aithris</b>
-	-	-
<b>Pàipear-taice air a cheangal ris</b>	Eàrr-ràdh A – Clàr-leasachadh na Comataidh Sgrùdaidh is Dearbhachd	
<b>1.0</b>	<b>Adhbhar</b>	
<b>1.1</b>	Is e adhbhar na h-aithisge seo clàr leasachaidh a thoirt dhan Chomataidh Sgrùdaidh is Dearbhachd a tha a' mìneachadh nam prìomh cuspairean air am feum a' Chomataidh leasachadh tron bhliadhna.	
<b>2.0</b>	<b>Cùl-fhiosrachadh</b>	
<b>2.1</b>	Chaidh aithisg air sgrùdadh air èifeachdas na Comataidh a dhèanamh le buidheann neo-eisimeilich.	
<b>3.0</b>	<b>Prìomh Aithris/Fiosrachadh</b>	
<b>3.1</b>	Tha na deich puingeann san aithisg a rinn a' bhuidheann air èifeachdas na Comataidh a' nochdadh sa chlàr. Tha gnìomhan is clàr-ama mu choinneamh nam puingeann agus colbh son lionadh a-steach airson buaidh a thomhas air adhartas.	
<b>4.0</b>	<b>Moladh</b>	
<b>4.1</b>	Thathar ag iarraidh air a' Chomataidh Sgrùdaidh is Dearbhachd beachdachadh air a' chlàr an cois seo agus aontachadh.	
<b>5.0</b>	<b>Prìomh Bhuidhean Ro-innleachdach</b>	
<b>5.1</b>	<b>Buidhean air Ionmhas</b>	
	Bidh buaidh ionmhasail ann a thaobh cosgaisean trèanaidh.	
<b>5.2</b>	<b>Buidhean air Luchd-obrach</b>	
	Chan eil buaidh dhìreach sam bith aig an aithisg seo air an fheachd-obrach.	
<b>5.3</b>	<b>Buidhean air Trèanadh</b>	
	Chan eil buaidh dhìreach sam bith aig an aithisg seo air trèanadh.	
<b>5.4</b>	<b>Ceanglaichean ri Amasan Ro-innleachadh agus Corporra</b>	
	Tha èifeachdas comataidh mar phàirt den dòigh-obrach riaghlaidh nas fharsainge aig Bòrd na Gàidhlig a bhios a' dèanamh cinnteach gu bheil coileanadh air a riaghladh agus air a dhèanamh nas fheàrr far a bheil sin comasach.	
<b>5.5</b>	<b>Buidhean air Cliù</b>	
	Chan eil buaidh dhìreach sam bith aig an aithisg seo air cliù na buidhne.	
<b>5.6</b>	<b>Buidhean air Slàinte is Sàbhailteachd</b>	
	Chan eil buaidh dhìreach sam bith aig an aithisg seo air Slàinte is Sàbhailteachd.	
<b>5.7</b>	<b>Buidhean Laghail</b>	
	Chan eil buaidh laghail dhìreach sam bith aig an aithisg seo.	
<b>5.8</b>	<b>Buidhean air Co-ionannan</b>	
	Chan eil buaidh sam bith a bharrachd aig an aithisg seo air co-ionannachd.	

**Bòrd na Gàidhlig Audit and Assurance Committee – Effectiveness****Plan for Development**

## 1. Background

As in recent years, the Committee carried out an effectiveness review which was co-ordinated by an external organisation, Saffery Champness. The report was received in English and this plan is also in English to inform primarily the internal and external auditors of the Committee's implementation of its plan.

2. The following table provides a list of key improvement findings, proposed action to address the finding with a timescale for implementation and a column for recording impact.

<b>No.</b>	<b>Finding</b>	<b>Action</b>	<b>Timescale</b>	<b>Impact (to be completed subsequent to the Action being implemented)</b>
1.	It is best practice for at least one member of the audit committee to have recent and relevant financial experience. This is not a requirement, although would be in a listed company. The member does not have to be a qualified accountant but may instead have gained this experience through another board level role or perhaps running their own business. Although there is financial experience on the committee, an individual with professional experience would be beneficial.	Appoint a member to the Committee with professional experience of financial matters. Dr Stewart MacLeod was appointed to the Committee in April 2020. Dr MacLeod is a qualified accountant and has wide-ranging experience in financial matters, including development and delivery of CIPFA qualifications.	Overtaken	
2.	The committee does not formally seek feedback from the Board. The members of the committee have an individual performance appraisal with the chair of the Board, but as the chair does not attend audit committee meetings this may not be the most appropriate way of obtaining feedback on the work of the committee. An annual appraisal assessing the effectiveness of the committee should take place to assess its effectiveness against its Terms of Reference.	The annual effectiveness review by an external party to be carried out by the Committee before 31/03/2021 should specifically include an assessment against the Committee's Terms of Reference.	Review carried out by 15/03/2021	

3.	There should be a formal appraisal process for all members of the audit committee, measured against clear objectives. The chair should conduct the appraisals of the other members and the chair of the main board should conduct the chair's appraisal, utilising feedback from the other audit committee members. Best practice would be that the appraisal takes place on an annual basis and the results clearly documented and retained as a record.	A formal appraisal process with clear objectives should be established with the Committee chair appraising the Committee members, and the Board chair appraising the Committee chair, with input from other Committee members.	Appraisals complete by February 2021	
4.	The Terms of Reference require to reflect that the secretariat function is now carried out by the Head of Corporate Services.	This has been overtaken and the Terms of Reference have been updated to reflect that the secretariat function is carried out by the Head of Finance.	Overtaken	
5.	The Terms of Reference state that committee meetings are to be held at least four times per year, but does not state the broad timings, i.e. the gap between meetings. Adding this to the Terms of Reference would add clarity as to when meetings are expected to be held.	Audit and Assurance Committee meetings are scheduled to enable information and decisions from the meeting to be presented at the subsequent board meeting. The Terms of Reference will be updated to reflect the 3-monthly cycle and the timing to allow onward transmission of papers to the Board.	ToR reviewed and updated at the February 2021 meeting	
6.	New members are provided with an induction on joining the committee but members commented that a refresher induction would be useful following attendance at some meetings as the experience would allow for reinforcement of the member's roles and responsibilities. Training needs should also be reviewed on an ongoing basis.	Members consider attending the training <a href="https://www.onboard-training.co.uk/the-effective-audit-and-risk-committee/">https://www.onboard-training.co.uk/the-effective-audit-and-risk-committee/</a> and discuss the anticipated learning outcomes and subsequent impact with the chair of the Committee.  Training needs' review should form part of the appraisal process at No. 3 above.	By end October 2020	

7.	Where members of the audit committee are also members of other committees, it is important to ensure their roles do not conflict and they are able to devote sufficient time to the roles. The workload of the chair is generally greater and therefore it may not always be appropriate for the chair to sit on another committee.	It is established practice at BnG that the Chair of the Audit and Assurance Committee does not sit on another committee. The other members of the Committee do not sit on the other Committee of the board so as to maintain a reasonable workload. No action recommended other than maintenance of the status quo.	-	
8.	The format and content of papers is critical to ensuring the smooth running of the meeting and the engagement of its members. Consistency in presentation makes it much easier for members to engage with the papers prior to the meeting and therefore be prepared. The form and content should be reviewed and amended as appropriate to meet the needs of the committee.	The Committee should give feedback to the Secretariat after the November 2020 meeting to indicate improvements required in format and content of papers.	By end December 2020	
9.	One member noted that minutes are not always prepared and circulated to all members of the Board. It is essential that all Board members receive minutes from the audit committee meetings to ensure they can discharge their duties as Board members.	The minutes are always included in the following Board meeting papers. The checklist for actions regarding circulation of minutes and papers will be updated to ensure that this is part of them.	By end August 2020	
10.	The work of the audit committee is governed by a myriad of documents – Terms of Reference, Scottish Government Handbook, Standing Orders, to name a few. It was noted that it would be beneficial to build a knowledge repository of documents on the network which is kept up to date and introduced to new members on induction. This would better equip members to easily access the guidance they need	The creation of the sharepoint space for Board members will enable a folder of documents relating to the work of the Audit and Assurance Committee to be made and easily referenced.	By end September 2020	



<b>A' freagairt ri</b>	A' Chomataidh Sgrùdaidh is Dearbhachd
<b>Ceann-latha na Coinneimh</b>	27/08/2021
<b>Àite:</b>	Air-loidhne
<b>Nì a' Chlàir-ghnothaich</b>	7.2

<b>Tìotal a' Phàipeir</b>	Plana Obrach na Comataidh Sgrùdaidh is Dearbhachd	
<b>Moladh do Bhuill</b>	Ri Aontachadh	
<b>Neach labhairt:</b>	Shona NicIlinnein / Ailig Greumach	
<b>Cùrsa Riaghlachais airson na h-Aithris</b>	<b>Ceann-latha na Coinneimh</b>	<b>Seòrsachadh na h-Aithris</b>
Sgioba Stiùiridh	13/08/2020	Aontachadh
<b>Pàipear-taice air a cheangal ris</b>	Eàrr-ràdh A – Plana Obrach na Comataidh Sgrùdaidh is Dearbhachd	
<b>1.0</b>	<b>Adhbhar</b>	
<b>1.1</b>	Is e adhbhar na h-aithisge seo plana obrach a thoirt dhan Chomataidh Sgrùdaidh is Dearbhachd a tha a' mìneachadh nam prìomh nithean air am feum a' Chomataidh beachdachadh mar phàirt den chlàr-obrach aice airson na bliadhna.	
<b>2.0</b>	<b>Cùl-fhiosrachadh</b>	
<b>2.1</b>	Chaidh am Plana Obrach seo a dheasbad leis a' Chomataidh mu dheireadh sa Ghiblean 2020.	
<b>3.0</b>	<b>Prìomh Aithris/Fiosrachadh</b>	
<b>3.1</b>	Tha e cudromach gum bi plana obrach aontaichte aig a' Chomataidh Sgrùdaidh is Dearbhachd airson na bliadhna air thoiseach. Thèid sùil a chumail air a' phlana obrach tron bhliadhna.	
<b>4.0</b>	<b>Moladh</b>	
<b>4.1</b>	Thathar ag iarraidh air a' Chomataidh Sgrùdaidh is Dearbhachd beachdachadh air a' phlana obrach an cois seo agus aontachadh.	
<b>5.0</b>	<b>Prìomh Bhuidhean Ro-innleachdach</b>	
<b>5.1</b>	<b>Buidhean air Ionmhas</b>	
	Chan eil buaidh ionmhasail dhìreach sam bith aig an aithisg seo.	
<b>5.2</b>	<b>Buidhean air Luchd-obrach</b>	
	Chan eil buaidh dhìreach sam bith aig an aithisg seo air an fheachd-obrach.	
<b>5.3</b>	<b>Buidhean air Trèanadh</b>	
	Chan eil buaidh dhìreach sam bith aig an aithisg seo air trèanadh.	
<b>5.4</b>	<b>Ceanglaichean ri Amasan Ro-innleachadh agus Corporra</b>	
	Tha èifeachdas comataidh mar phàirt den dòigh-obrach riaghlaidh nas fharsainge aig Bòrd na Gàidhlig a bhios a' dèanamh cinnteach gu bheil coileanadh air a riaghladh agus air a dhèanamh nas fheàrr far a bheil sin comasach.	
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