Geàrr-chunntas dearbhte | Approved Minute

BÒRD NA GÀIDHLIG

	Gàidhlig	English
	Coinneamh Comataidh Sgrùdaidh is Dearbhachd	**Meeting of the Audit and Assurance Committee**
	Air loidhne – MS Teams	**Online – MS Teams**
	Dimàirt 15/11/2022 09.30 – 11.35	**Tuesday 15/11/2022 09.30-11.35**
	Geàrr-chunntas	**Minutes**
	SEISEAN FOSGAILTE	**OPEN SESSION**
1.0	**CÙISEAN TÒISEACHAIDH**	**OPENING ITEMS**
1.1	**Fàilte is Leisgeulan**	**Welcome & Apologies**
1.1	**<u>Buill Bùird an Làthair:</u>** Stewart MacLeòid (Cathraiche) [StML] Seonaidh Charity [SC] Jennifer Gilmour [JG] **<u>An Làthair:</u>** Shona NicIllinnein, Ceannard/Oifigear Cunntachail [SNI] Nicola Pearson, Ceann an Ionmhais agus Cùisean Corporra [NP] Scott McCready, Wylie Bisset [SMC] – Point 2.1 Orla NicDhòmhnaill, A' Clàradh a' Gheàrr-chunntais [OND] **<u>Leisgeulan:</u>** Cha robh gin ann.	**<u>Board Members Present:</u>** Stewart MacLeod (Chair) [StML] Seonaidh Charity [SC] Jennifer Gilmour [JG] **<u>In Attendance:</u>** Shona MacLennan, Ceannard/Accountable Officer [SML] Nicola Pearson, Head of Finance and Corporate Affairs [NP] Scott McCready, Wylie Bisset [SMC] – Point 2.1 Orla MacDonald, Recording the Minute [OMD] **<u>Apologies:</u>** There were none.
1.2	**A' Nochdadh Chom-pàirtean** SC – Stòrlann, Tobar an Dualchais JG – Riaghaltas na h-Alba	**Declaration of Interests** SC – Stòrlann, Tobar an Dualchais JG – Scottish Government
2.0	**AITHISGEAN IN-SGRÙDAIDH**	**INTERNAL AUDIT REPORTS**
2.1	**In-sgrùdadh: Aithisgean Ràitheil** **Tabhartasan do Bhuidhnean Gàidhlig** Dh'innis SMC do Bhuill gu bheil an lèirmheas seo ga dhèanamh gach bliadhna gus dèanamh cinnteach gu bheil na tabhartasan air an làimhseachadh gu h-iomchaidh agus gun d' fhuair seo ìre làidir de bharantas. Chaidh beagan a bharrachd fiosrachaidh a thoirt seachad air mar a chaidh an co-dhùnadh seo a ruighinn agus gun robh iad glè thoilichte leis a' phròiseas. Chaidh a dhearbhadh do Bhuill gur e aithisgean stèidhichte air ionmhas a tha anns na h-aithisgean agus nach eil iad a' toirt iomradh air toraidhean nam pròiseactan a tha a' faighinn maoineachadh. **Aithrisean Buidseat agus Ionmhas** Dh'innis SMC do Bhuill gur e aithisg làidir eile a bha seo agus mhìnich e cruth na h-aithisg agus cuid den rannsachadh a chaidh a dhèanamh gus na toraidhean sin a thoirt gu buil. Thug e seachad geàrr-chunntas air na co-dhùnaidhean aca agus fios gun robh iad fàbharach san fharsaingeachd. Dhearbh NP gun tèid ath-sgrùdadh a dhèanamh air na nòtaichean-deasg airson cur ri Leabhar-làimhe Ionmhas Poblach na h-Alba ro dheireadh na bliadhna. Dh'fhaighnich Buill an robh cothroman ionnsachadh ann bho na raointean de dheagh chleachdadh a chaidh a chomharrachadh ly Wylie Bisset ann am buidhnean eile. Dhaingnich SMC gun toir oifigearan Wylie Bisset seachad deagh chleachdadh iomchaidh sam bith rè na còmhraidhean cunbhalach aca le oifigearan BnG. <u>Co-dhùnadh:</u>	**Internal Audit: Quarterly Reports** **Grants to Gaelic Organisations** SMC informed Members that this review is undertaken annually to ensure that the grants are processed appropriately and that this received a strong level of assurance. Some more information was provided on how this conclusion was reached and that they were very happy with the process. It was confirmed for Members that the reports are financial-based reports and do not refer to the outputs of the projects that receive funding. **Budgetary and Financial Reporting** SMC told Members that this was another strong report and explained the layout of the report and some of the research done to produce these results. He gave an overview of their findings and that these were positive overall. NP confirmed that the desk notes to supplement the Scottish Public Finance Manual will be reviewed before the end of the calendar year. Members asked if there were any learning opportunities to be taken from areas of good practice which Wylie Bisset identifies in other organisations. SMC confirmed that officers from Wylie Bisset pass on any appropriate best practice during their regular discussions with BnG officers. <u>Decision:</u>

	Dh'aontaich Buill ris na h-aithisgean.	Members approved the reports.
3.0	**MOLAIDHEAN SGRÙDAIDH**	**AUDIT RECOMMENDATIONS**
3.1	**Inbhe Molaidhean Sgrùdadh**	**Status of Audit Recommendations**
	Thug NP geàrr-chunntas seachad air a' phàipear. Mar a chaidh iarraidh aig a' choinneimh mu dheireadh, chaidh colbh a chur ris an aithisg a tha a' sealltainn cuin a chaidh gach moladh a thogail. Chaidh adhartas a dhèanamh air a h-uile gnìomh nach deach a choileanadh bhon choinneaih mu dheireadh den chomataidh.	NP gave an overview of the paper. As requested at the last meeting a column was added to the report which shows when each recommendation was raised. Progress was made across all of the outstanding actions since the last committee meeting.
	Dh'innis NP do bhuill gun robh a' chiad mholadh crìochnaichte gu ìre agus, còmhla ris an dàrna moladh, thèid a chrìochnachadh aon uair 's gu bheil an siostam ionmhais stèidhichte air an neul air a làn chur an gnìomh, an dòchas ro dheireadh na bliadhna mìosachain. Bha an treas moladh ga chrìochnachadh agus bu chòir a chrìochnachadh ro dheireadh na mìos seo, agus tha an ceathramh moladh a-nis deiseil.	NP informed members that the first recommendation was partially complete and, along with the second recommendation will be completed once the cloud based finance system is fully implemented, hopefully by end of calendar year. The third recommendation was being finalised and should be completed by the end of this month, and the fourth recommendation has now been completed.
	Dh'fhaighnich Buill mu mholaidhean co-cheangailte ri trèanadh. Dh'innis NP do bhuill gu bheil trèanadh ri fhaighinn mu sholarachadh agus gun tèid seo ùrachadh nuair a bhios an siostam ionmhais stèidhichte air an neul air a làn bhuileachadh ma bhios feum air seo.	Members asked about recommendations relating to training. NP informed members that there is training on procurement available and that this will be updated when the cloud-based finance system is fully implemented if necessary.
	Thug Buill fa-near gun robh cuid de chinn-latha crìochnachaidh air a' chlàr air a dhol seachad agus thug NP ùrachadh air na puingean sin agus gun robh na gnìomhan seo uile air am moladh mar leasachaidhean air na siostaman a tha ann an-dràsta a' toirt dearbhadh mu phròiseasan is mhodhan-obrach.	Members noted that some completion dates on the register had passed, and NP gave updates on these points and that these actions were all proposed improvements to systems currently in place that give assurance over processes and procedures.
	<u>Co-dhùnadh:</u> Dh'aontaich Buill ris a' phàipear.	<u>Decision:</u> Members approved the paper.
4.0	**RIANACHD MHÌ-CHÌNNTEAN**	**RISK MANAGEMENT**
4.1	**Rianachd Mhì-chinntean**	**Risk Management**
	Dh'innis NP do Bhuill gun robh Clàr nam Mì-chinntean a' sealltainn nan atharrachaidhean air fad a chaidh a mholadh bho choinneamh mu dheireadh na comataidh. Thug i seachad sealladh farsaing air na cunnartan far an deach na rangachaidhean aca atharrachadh.	NP informed Members that the Risk Register showed all the proposed amendments made since the last committee meeting. She provided an overview of those risks which had their ratings changed.
	Mar a chaidh iarraidh aig a' choinneimh mu dheireadh chaidh a' chiad ìre cunnairt ro agus às dèidh lasachadh a thoirt air falbh agus bha a' chlàr a-nis a' toirt a-steach tuairmse air an ìre cunnairt làithreach mura robh ceumannan lasachaidh an sàs.	As requested at the last meeting the initial risk rating pre and post mitigation were removed, and the register now included an estimation of the current risk rating if no mitigation measures were in place.
	Dhearbhaich Buill gun robh na h-ìrean cunnairt a' nochdadh a' chunnairt le lasachaidhean an sàs.	Members confirmed that the risk ratings reflected the risk while mitigations were in place.
	Thug Buill fa-near do chuid de chùisean taisbeanaidh mun chlàr agus dhearbhaich NP do Bhuill gun tèid seo a rèiteachadh san àm ri teachd.	Members noted some presentation issues with the register and NP assured Members that this will be resolved going forward.
	Bheachdaich Buill air a' chunnart mu chliù na buidhne agus thug an Ceannard seachad dòighean anns a bheil a' bhuidheann a' dèanamh seo agus dòighean anns am bu toil leotha, mar eisimpleir Oifigear Cùisean Poblach is Poileasaidh fhastadh, a tha mar phàirt den chùis	Members discussed the risk around the reputation of the organisation and the Ceannard provided some ways in which the organisation is acting on this and ways they would like to, for example the addition of a Public Affairs and Policy Officer which is a part of the business case.

	ghnothachais.	
	Chaidh aontachadh nach robh feum air dreach ùraichte den chlàr a chuairteachadh chun na Comataidh mus tèid a chur chun a' Bhùird.	It was agreed that an updated version of the register did not need to be circulated to the Committee before being sent to the Board.
	<u>Co-dhùnadh:</u> Dh'aontaich Buill ris a' Chlàr Rianachd Mhì-chinntean.	<u>Decision:</u> Members approved the Risk Management Register.
5.0	**RIAGHLADH**	**GOVERNANCE**
5.1	**Plana Obrach na Comataidh Sgrùdaidh is Dearbhachd 22/23** Dh'innis NP do bhuill nach deach atharrachadh sam bith a dhèanamh, ach gu bheil an t-Ath-sgrùdadh air an t-Siostam Ionmhais air a chur dheth gus a' bhliadhna ùr agus gum bi Stiùireadh Coileanaidh na àite.	**Audit & Assurance Committee Workplan 22/23** NP informed members that there were no changes made, but that the Review of the Financial System has been postponed until the new year and in its place will be Performance Management.
	<u>Co-dhùnadh:</u> Dh'aontaich Buill ris a' Phlana Obrach.	<u>Decision:</u> Members approved the Workplan.
6.0	**GISBE**	**AOCB**
	SEISEAN DÙINTE	**CLOSED SESSION**
	Ceann-latha na h-ath choinneimh: 07/02/2023 09.30-12.30	Date for the next meeting: 07/02/2023 09.30-12.30
	Coinneamh dhùinte le luchd-sgrùdaidh/in-sgrùdaidh ma bhios seo a dhìth. *Lèirmheas den choinneimh às dèidh làimh*	*Closed meeting with internal/external auditors if required.* *Post-meeting Review of meeting*

Ceann-là na coinneimh	15/11/2022
Dearbhte le Sgioba-stiùiridh	22/11/2022
Air adhart gu Cathraiche na Comataidh airson dearbhadh/atharrachadh	22/11/2022
Dearbhte le Cathraiche na Comataidh	01/12/2022
Air falbh airson dearbhadh/eadar theangachadh	29/11/2022
Dearbhte le Buill an CPG	13/12/2022
Dearbhadh air atharraichean a bharrachd le ET	05/12/2022
Dearbhadh air co-ionannachd eadar a' Ghàidhlig is a' Bheurla san dreach dheireannach	05/12/2022