



<p><b>4.3 Ri Aontachadh</b> Ath-sgrùdadh Bliadhna air na Bun-Riaghailtean PT1 Bun-Riaghailtean <i>Nicola Pearson, Ceann an Ionmhais is Chùisean Corporra</i></p>	<p><b>For Decision</b> Review of the Terms of Reference PT1 Terms of Reference <i>Nicola Pearson, Head of Finance &amp; Corporate Affairs</i></p>	<p>d. 117</p>
<p><b>4.4 Ri Aontachadh</b> Plana Obrach na Comataidh Sgrùdaidh is Dearbhachd PT1 Plana Obrach 23/24 <i>Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra</i></p>	<p><b>For Decision</b> Audit &amp; Assurance Committee Workplan PT1 Workplan 23/24 <i>Nicola Pearson, Head of Finance &amp; Corporate Affairs</i></p>	<p>d. 124</p>
<p><b>5.0 GISBE</b></p>	<p><b>AOCB</b></p>	
<p>Ceann-latha na h-ath choinneimh: 19/09/2023 09.30 - 12.30 Coinneamh dhùinte le luchd-sgrùdaidh/in-sgrùdaidh ma bhios i a dhith. <i>Lèirmheas den choinneimh às dèidh làimh</i></p>	<p>Date for the next meeting: 19/09/2023 09.30 - 12.30 Closed meeting with internal/external auditors if required. <i>Post-meeting Review of meeting</i></p>	

#### Pàipearan Fiosrachaidh

- Tha pàipearan ‘Airson Fiosrachadh’ airson toirt-fa-near agus chan eil ùine deasbaid no còmhraidh air a chur mun coinneamh sa chlàr-ghnothaich.
- Far a bheil cothrom ann deasbad is còmhradh a chumail air pàipearan ‘Airson Fiosrachadh’, bidh na pàipearan sin air an comharrachadh le rionnag \* air a chlàr-ghnothaich.
- Bidh cothrom aig Buill deasbad iarraidh air pàipearan ‘Airson Fiosrachadh’ air nach eil rionnag \* le bhith a’ leigeil fios do Chathraiche a’ Chomataidh co-dhiù latha ron choinneimh.
- Far a bheil ceistean aig Buill co-cheangailte ri leithid clàr-ghnìomhan, poileasaidhean, planaichean no cùisean ionmhais a th’ anns na pàipearan, thathar gam brosnachadh gus na ceistean sin a chur air post-d gu [oifis@gaidhlig.scot](mailto:oifis@gaidhlig.scot) co-dhiù dà latha obrach ron choinneimh. Cuiridh an sgioba rianachd a’ cheist sin air adhart chun an oifigeir iomchaidh airson freagairt, agus airson a bhith cothromach thèid an fhreagairt a’ sgaoileadh air na Buill gu lèir gus am bi an aon thuigse an uair sin aig a h-uile neach.

#### For Information Papers

- ‘For Information’ papers are for noting and time for debate or discussion is not allocated in the agenda.
- Where there is an opportunity to debate and discuss ‘For Information’ papers, these papers will be marked with an asterisk \* on the agenda.
- Members will have the opportunity to request a discussion on unstarred ‘For Information’ papers \* by notifying the Chair of the Committee at least one day in advance of the meeting.
- Where Members have questions related to items such as agendas, policies, plans, or financial matters contained in the papers, they are encouraged to email these questions to [oifis@gaidhlig.scot](mailto:oifis@gaidhlig.scot) at least two working days in advance of the meeting. The administrative team will forward that question to the appropriate officer for an answer, and in the interests of fairness, the answer will be circulated to all Members so that everyone has the same understanding



<b>For</b>	Audit & Assurance Committee
<b>Date of Meeting</b>	23/05/2023
<b>Location:</b>	Online
<b>Item on Agenda</b>	2.1

<b>Title</b>	Internal Audit Reports											
<b>Request</b>	For Decision											
<b>Spokesperson</b>	Susan Brook, Internal Audit Manager Wylie & Bisset LLP											
<b>Governance route for the report</b>	<b>Date</b>	<b>Type of Treatment</b>										
Leadership Team	02.05.2023	For approval										
<b>Appendices</b>	PT1 – External Organisations (MFOS) Performance Management PT2 – Review of Financial System PT3 – Follow up review											
<b>1.0</b>	<b>Adhbhar/Reason</b>											
<b>1.1</b>	<p>The paper presents the internal audit reports produced by Wylie &amp; Bisset following the work undertaken in March 2023.</p> <p>The paper is in English due to the appendices being in English. They have been prepared by the Internal Auditors.</p> <p>The draft reports and the observations contained therein were reviewed by SMT.</p>											
<b>2.0</b>	<b>Cùl-fhiosrachadh/Background</b>											
<b>2.1</b>	This is the final set of reports relating to the Internal Audit schedule for 2022-23 to come to the Audit and Assurance Committee.											
<b>3.0</b>	<b>Prìomh Aithris/Fiosrachadh / Main points</b>											
<b>3.1</b>	<p>For each area of review, the Internal Auditors assign a level of assurance in accordance with the following classification:</p> <table border="1"> <thead> <tr> <th>Assurance</th> <th>Classification</th> </tr> </thead> <tbody> <tr> <td>Strong</td> <td>Controls satisfactory, no major weaknesses found, no or only minor recommendations identified.</td> </tr> <tr> <td>Substantial</td> <td>Controls largely satisfactory although some weaknesses identified, recommendations for improvement made.</td> </tr> <tr> <td>Weak</td> <td>Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately.</td> </tr> <tr> <td>No</td> <td>No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately.</td> </tr> </tbody> </table> <p>Where recommendations are made, a grading of High, Medium or Low priority is assigned, depending on the degree of risk assessed as outlined below:</p>		Assurance	Classification	Strong	Controls satisfactory, no major weaknesses found, no or only minor recommendations identified.	Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made.	Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately.	No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately.
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Grading		Classification	
High	Major weakness that we consider needs to be brought to the attention of the Audit & Assurance Committee and addressed by senior management of the Organisation as a matter of urgency.		
Medium	Significant issue or weakness which should be addressed by the Organisation as soon as possible.		
Low	Minor issue or weakness reported where management may wish to consider our recommendation.		

Below is a summary of recommendations made and areas of good practice noted by Wylie & Bisset in this third reporting cycle of 2022/23.

Report	Rating	Recommendations	Grading	Areas of good practice
External Organisations Performance Management	Strong	1	low	4
Review of Finance System	Strong	1	low	3
Follow Up Review	Strong	None	n/a	n/a

<b>4.0</b>	<b>Moladh /Recommendation</b>																																				
<b>4.1</b>	The Committee is requested to: - Approve the reports presented.																																				
<b>5.0</b>	<b>Prìomh Bhuaidhean Ro-innleachdach</b>																																				
<b>5.1</b>	<b>Buaidhean air Ionmhas/Impact on Finance</b>																																				
	Internal audit fees are included in the budget.																																				
<b>5.2</b>	<b>Buaidhean air Luchd-obrach/Impact on Staff</b>																																				
	n/a																																				
<b>5.3</b>	<b>Buaidhean air Trèanadh/ Impact on Training</b>																																				
	Once recommendations implemented, desk notes testing & training may be required																																				
<b>5.4</b>	<b>Ceanglaichean ri Amasan Ro-innleachadh agus Corporra/Links to Strategic and Corporate Aims</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/ Links to the National Performance Framework</b>																																				
	<table border="1"> <thead> <tr> <th colspan="2">OUR PURPOSE</th> <th colspan="2">OUR VALUES</th> </tr> </thead> <tbody> <tr> <td colspan="2">To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth</td> <td colspan="2">We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way</td> </tr> <tr> <th colspan="4">NATIONAL OUTCOMES</th> </tr> <tr> <td>Human Rights</td> <td><input type="checkbox"/></td> <td>Children &amp; Young People</td> <td><input type="checkbox"/></td> </tr> <tr> <td>Culture</td> <td><input type="checkbox"/></td> <td>Communities</td> <td><input type="checkbox"/></td> </tr> <tr> <td>Environment</td> <td><input type="checkbox"/></td> <td>Poverty</td> <td><input type="checkbox"/></td> </tr> <tr> <td>Health</td> <td><input type="checkbox"/></td> <td>International</td> <td><input type="checkbox"/></td> </tr> <tr> <td>Learning</td> <td><input type="checkbox"/></td> <td>Economy</td> <td><input type="checkbox"/></td> </tr> <tr> <td>Successful innovative businesses</td> <td><input checked="" type="checkbox"/></td> <td></td> <td></td> </tr> </tbody> </table>	OUR PURPOSE		OUR VALUES		To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth		We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way		NATIONAL OUTCOMES				Human Rights	<input type="checkbox"/>	Children & Young People	<input type="checkbox"/>	Culture	<input type="checkbox"/>	Communities	<input type="checkbox"/>	Environment	<input type="checkbox"/>	Poverty	<input type="checkbox"/>	Health	<input type="checkbox"/>	International	<input type="checkbox"/>	Learning	<input type="checkbox"/>	Economy	<input type="checkbox"/>	Successful innovative businesses	<input checked="" type="checkbox"/>		
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<b>5.6</b>	<b>Buaidhean air Clìù/Impacts on Reputation</b>																																				

## Seisean Fosgailte | Open Session

## Cuspair 2.1

	It is important that BnG continues to demonstrate improvement and internal audit reports contribute to this.
<b>5.7</b>	<b>Buaidhean air Slàinte is Sàbhailteachd/Impacts on Health and Safety</b>
	n/a
<b>5.8</b>	<b>Buaidhean Laghail/Legal Impacts</b>
	n/a
<b>5.9</b>	<b>Buaidhean air Co-ionannas/Impacts on Equality</b>
	n/a
<b>5.10</b>	<b>Buaidhean air Àireannachd/Impacts on Environment</b>
	n/a



# Bòrd na Gàidhlig

## Internal Audit 2022-23

External Organisations (MFOs) - Performance  
Management  
April 2023

Overall Conclusion

Strong

# TABLE OF CONTENTS

Bòrd na Gàidhlig  
External Organisations (MFOs) - Performance Management

Section	Page
1 EXECUTIVE SUMMARY.....	2
2 BENCHMARKING.....	9
3 DETAILED RECOMMENDATIONS .....	10
4 OBSERVATIONS.....	12
5 AUDIT ARRANGEMENTS .....	13
6 KEY PERSONNEL.....	14

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*We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Every sound system of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.*

# 1 EXECUTIVE SUMMARY

Bòrd na Gàidhlig  
External Organisations (MFOs) - Performance Management

## Overview

### Purpose of review

The purpose of this assignment was to review the processes and procedures in place for the confirmation of receipt of performance reports for major Gaelic development partners (Main Funded Organisations - MFOs). We also reviewed the procedures and processes applied by the Grant's Management Team.

This review forms part of our 2022/23 Internal Audit Annual Plan.

### Scope of review

Our objectives for this review were to ensure:

- The Organisation has robust processes and procedures in place for the confirmation of receipt of performance reports from MFOs.
- Staff members are adhering to the processes and procedures applied by the Grant's Management Team.
- MFOs are adhering to the performance requirements set out within their grant award.
- The performance of MFOs is reported to Senior Management and the Board.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

### Limitation of scope

There was no limitations of scope.

# 1 EXECUTIVE SUMMARY

## Background Section

### Funding

Bord na Gaidhlig has 12 MFOs for the year 2022/23 and the following table details their funding from 2022/23 which is outlined within each of their Funding Agreements:

MFO	Funding for 2022/23
Stòrlann Nàiseanta na Gàidhlig	£315,000
Ionad Chalum Chille Ìle	£105,000
Comunn na Gàidhlig	£603,400
An Comunn Gàidhealach	£125,000
Fèisean nan Gàidheal	£182,000
Comhairle nan Leabhraichean	£188,500
Ainmean-Àite na h-Alba	£81,600
Faclair na Gàidhlig	£80,000
Tobar an Dualchais	£40,000
Ceòlas	£57,700
Acair	£60,000
Theatre Gu Leòr	£55,870
<b>Total</b>	<b>£1,894,070</b>

# 1 EXECUTIVE SUMMARY

## Bòrd na Gàidhlig External Organisations (MFOs) - Performance Management

An award letter is sent to each MFO confirming their funding. Individual funding payments are being signed by both parties, after Bord na Gaidhlig receive its annual funding from the Scottish Government. The MFOs do not receive their payments until there is receipt of satisfactory progress reports that shows the MFO is adhering to the key performance indicators agreed in the funding agreements.

### Meetings with the MFOs

The Chief Executive meets with those in the MFOs on the second Monday of each month while the Funding & Projects Officer has responsibility for the day-to-day management of the agreements. Previously, these were individual conversations with the organisations every six months following on from progress reports, but there has been a change to the monitoring process within the last year.

### Policies & Procedures

Bord na Gaidhlig have Desktop Instructions for the administration of the MFO grant awards and performance management which were due to be reviewed in October 2022 (**see section 3: recommendations**). The Desktop Instructions outline the processes involved in inviting, receiving, evaluating, approving and paying grants under the current Delivery Partners grant scheme and provides further information on the following sections:

- Definition of Roles;
- Other Definitions;
- Applications process;
- Approval process;
- Contracts; and
- Progress Monitoring and Evaluation.

### Reporting

The Organisation give an annual MFO Performance Report to both the Board and the Policy & Resources Committee. Both reports cover the following areas:

- Purpose

# 1 EXECUTIVE SUMMARY

- Background
- Main Points
- Recommendations
- Key Strategic Impacts
  - Impact on Staff
  - Impact on Finance
  - Impact on Training
  - Links to the Strategic and Corporate Aims
  - Links to the National Performance Framework
  - Impact on Reputation

## Performance Reports

Performance reports are submitted by the MFOs and these reports provide updates on the progress, spending, and achievement of the key performance indicators. These reports include the following:

- Latest update on the previous six months, with detail of any changes in the programme of work;
- Progress update on achieving targets set out in the agreement;
- Update on how the MFO is contributing to Bord na Gaidhlig's Corporate Plan objectives;
- Finance summary;
- Summary of how they acknowledge Bord na Gaidhlig's support;
- Update on how the MFO is implementing, or working on implementing, the Fair Work First guidance of the Scottish Government; and
- A checklist of the documents required.

# 1 EXECUTIVE SUMMARY

Bòrd na Gàidhlig  
External Organisations (MFOs) - Performance Management

## Work Undertaken

In line with each objective, our work for this review included:

**Objective 1: The Organisation has robust processes and procedures in place for the confirmation of receipt of performance reports from MFOs.**

- We reviewed the processes and procedures in place surrounding the confirmation of receipt of performance reports to ensure these were up to date and robust.
- We reviewed the layout of the performance reports to ensure that it is in line with the standard template.

**Objective 2: Staff members are adhering to the processes and procedures applied by the Grant's Management Team.**

- We completed sample testing of 33 individual payments made to the 11 MFOs to ensure that they all had a signed funding agreement in place, the receipt of the performance report was recorded and monitored by the Organisation, and that the payment was only made following the receipt and review of the performance report.

**Objective 3: MFOs are adhering to the performance requirements set out within their grant award.**

- We reviewed a sample of the 2022/23 Performance Reports to date to ensure that MFOs are adhering to the outlined KPIs.
- We reviewed the meeting schedule in place between the Organisation and the MFOs to ensure these are frequent and both parties are kept informed of progress.

**Objective 4: The performance of MFOs is reported to Senior Management and the Board.**

- We reviewed the reports which are presented annually to the Board and the Policy & Resources Committee to ensure these contained all key information to keep staff up to date on MFO performance.
- We also reviewed the Senior Management Team reporting in place to ensure this was sufficient in keeping staff up to date.

# 1 EXECUTIVE SUMMARY

## Conclusion

### Overall conclusion

**Overall Conclusion: Strong**

We can provide strong assurance surrounding processes and procedures in place at the Organisation regarding MFOs Performance Management arrangements. We have raised 1 low grade recommendation and 1 observation as well as several good practice points.

### Summary of recommendations

#### Grading of recommendations

	High	Medium	Low	Total
External Organisations (MFOs) - Performance Management	0	0	1	1

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

# 1 EXECUTIVE SUMMARY

## Areas of good practice

The following is a list of areas where the Organisation is operating effectively and following good practice.

1.	The Organisation have a standard reporting template which is issued to the MFOs. The report includes information surrounding the progress against their KPI targets and how their work is contributing to the achievement of the Organisations strategic aims.
2.	Each MFO has KPIs to achieve within the year and these are actively monitored throughout the year within the progress reports. The funding agreements outline the schedule of submission deadline for the MFO's progress report.
3.	Progress meetings are held on the second Monday of each month between the Chief Executive of Bord na Gaidhlig and those in the other Organisations.
4.	The Organisation provides a detailed report on the Performance of MFOs to the Board on an annual basis. The most recent report was presented at the Board meeting in December 2022.  The Organisation also recently reported the Performance of the MFOs to the Policy & Resources Committee. This report was presented at the Committee meeting in January 2023.

## 2 BENCHMARKING

### Bòrd na Gàidhlig External Organisations (MFOs) - Performance Management

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the most recently finished internal audit year.

### External Organisations (MFOs) - Performance Management

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

From the table above it can be seen that the Organisation has a higher number of recommendations compared to those organisations it has been benchmarked against.

### 3 DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig  
External Organisations (MFOs) - Performance Management

Update Desk Instructions			
Ref.	Finding and Risk	Grade	Recommendation
1.	<p>Staff follow a Desktop Instruction for the Delivery Partners Grant Schemes. This includes details on the application process, the approval process, the contracts, and progress monitoring and evaluation. The progress monitoring and evaluation sections include the approach to be taken in respect of the late submission of progress reports.</p> <p>During our review we found that the Desktop Instructions refers to guidance for the 2019-2022 cycle, and was due to be reviewed 31 October 2022. As such it is currently out of date and may not reflect current guidance or practice.</p> <p>Where Desktop Instructions reference out of date guidance, staff may be unaware of the newest guidance and instructions. This can result in inconsistencies in practice and possible breaches in administration of the funds.</p>	<b>Low</b>	We recommend that the Organisation review and update their Desktop Instructions for the Delivery Partners Grant Schemes to ensure they remain in date.

### 3 DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig  
External Organisations (MFOs) - Performance Management

Management response			Responsibility and implementation date
<p>We agree with this recommendation and will update the desktop instructions for the Delivery Partners Grant Schemes.</p>			<p><i>Responsible Officer:</i> Steven Kellow – Funding and Projects Officer</p> <p><i>Implementation Date:</i> 30 June 2023</p>

## 4 OBSERVATIONS

Bòrd na Gàidhlig  
External Organisations (MFOs) - Performance Management

The following is a list of observations from our review

- |    |  |
|----|--|
| 1. | During our sample testing we identified 5 payments made between June 2022 and November 2022, which had different paid dates on the MFO Payments & Report Schedule compared to the actual bank statements. We note that this issue has been resolved with the introduction of the Organisations new Finance System. |
|----|--|

## 5 AUDIT ARRANGEMENTS

Bòrd na Gàidhlig  
External Organisations (MFOs) - Performance Management

The table below details the actual dates for our fieldwork and the reporting on the audit area under review. The timescales set out below will enable us to present our final report at the next Audit & Assurance Committee meeting.

Audit stage	Date
Fieldwork start	27 March 2023
Closing meeting	31 March 2023
Draft report issued	13 April 2023
Receipt of management responses	2 May 2023
Final report issued	5 May 2023
Audit & Assurance Committee	23 May 2023
Number of audit days	3

## 6 KEY PERSONNEL

Bòrd na Gàidhlig  
External Organisations (MFOs) - Performance Management

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

Wylie & Bisset LLP			
Partner	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
Senior Manager	Sue Brook	Senior Internal Audit Manager	susan.brook@wyliebisset.com
Assistant Manager	Al Malik	Assistant Internal Audit Manager	al.malik@wyliebisset.com
Auditor	Carla Tamagnini	Internal Auditor	carla.tamagnini@wyliebisset.com

Bòrd na Gàidhlig			
Key Contacts	Steven Kellow	Funding & Projects Officer	stevenk@gaidhlig.scot
	Iain MacMillan	Director of Development Services	iain@gaidhlig.scot
Wylie & Bisset appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			



# Bòrd na Gàidhlig

## Internal Audit 2022-23

Review of new Finance System  
April 2023

Overall Conclusion

Strong

# TABLE OF CONTENTS

Bòrd na Gàidhlig  
Review of new Finance System

Section	Page
1 EXECUTIVE SUMMARY.....	2
2 BENCHMARKING.....	8
3 DETAILED RECOMMENDATIONS .....	9
4 OBSERVATIONS.....	11
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# 1 EXECUTIVE SUMMARY

## Bòrd na Gàidhlig Review of new Finance System

### Overview

#### Purpose of review

We reviewed the implementation of the new finance system to assess whether the system is working as anticipated and that the Organisation is fully utilising the benefits and efficiencies that the new system offers. We also reviewed the implementation process to ensure that deadlines and costs were met and that staff have received sufficient training on the system.

This review forms part of our 2022/23 Internal Audit Annual Plan.

#### Scope of review

Our objectives for this review were to ensure:

- The new Finance System is fit for purpose and operating in line with good practice.
- Data has been accurately transferred from the previous Finance System.
- Sufficient training has been given to those staff who will be using the new Finance System.
- Appropriate controls have been put in place over the new Finance System and these are being adhered to by staff.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

#### Limitation of scope

At the time of our review the new Finance System was not fully implemented and as such, we could not comment fully on how it is operating.

# 1 EXECUTIVE SUMMARY

Bòrd na Gàidhlig  
Review of new Finance System

## Background Section

### Introduction of the new finance system

At the time of review the system is not yet live, it is however, running in parallel with QuickBooks. It is anticipated the system will be fully implemented in the new financial year.

Following the uptake of remote working it became apparent that a desktop accounting system had limitations for access and use. Whilst a solution for access was found, it was felt that a cloud-based option should be considered to make flexible working more accessible and user friendly. With the arrival of the new Head of Finance and Corporate Affairs they were tasked with finding and implementing a cloud based accounting system. They considered the options available and presented a report to the Sgioba Stiuiridh (SMT) for approval of the implementation of Xero in November 2022.

The report compares the market leaders - Xero and Quickbooks online, looking at availability of training, price, and previous experience. Following this Sgioba Stiuiridh approved the implementation of the new finance system Xero.

### Policies and Procedures

At the time of our review there were no local procedural documents in place. We were advised that this is due to the system not being fully implemented. In the interim, staff are using the Xero User Guides. (see section 3: recommendations).

### Parallel Run

The Organisation commenced a parallel run with effect from 1st January 2023. Xero provided the Organisation with a template to follow which allows upload from Excel to Xero and a budget for the year was uploaded at the same time as the Trial Balance. The Xero User Guides were used in this process and as a follow on from this the Organisation have been replicating the transactions for the last quarter in Xero and at the time of review, they are checking that the information in Xero agrees to Quickbooks and investigating any variances.

# 1 EXECUTIVE SUMMARY

Bòrd na Gàidhlig  
Review of new Finance System

## Data Protection Impact Assessment

The Organisation completed a Data Protection Impact Assessment for the new finance system. The assessment was completed on 26 October 2022 by the Head of Finance and Corporate Affairs. The purpose of this form is to help ensure that information with any degree of sensitivity that will be processed as part of their activity, including personal data, is adequately and appropriately protected, and safeguarded throughout its life cycle.

# 1 EXECUTIVE SUMMARY

Bòrd na Gàidhlig  
Review of new Finance System

## Work Undertaken

In line with each objective, our work for this review included:

### Objective 1: The new Finance System is fit for purpose and operating in line with good practice.

- We reviewed the review process that the Organisation completed before the selection and implementation of the new Finance System to ensure that the purchase was considered fit for purpose.

### Objective 2: Data has been accurately transferred from the previous Finance System.

- We reviewed the data transfer process which the Organisation followed as they transitioned to ensure reconciliations were undertaken and are planned.

### Objective 3: Sufficient training has been given to those staff who will be using the new Finance System.

- We reviewed the training options available to the Organisation surrounding the new Finance System.
- We reviewed the training which has been conducted during the transition period.

### Objective 4: Appropriate controls have been put in place over the new Finance System and these are being adhered to by staff.

- We reviewed the controls in place over the new Finance System to ensure there is clear segregation of duties within the Finance Department.

# 1 EXECUTIVE SUMMARY

Bòrd na Gàidhlig  
Review of new Finance System

## Conclusion

### Overall conclusion

**Overall Conclusion: Strong**

We can provide strong assurance surrounding the implementation of the new Finance System as at the time of the review. We reviewed the option appraisal process which the Organisation completed in relation to the new Finance System and the implementation process to date, we have raised 1 low grade recommendation and 1 observation as well as several good practice points.

### Summary of recommendations

#### Grading of recommendations

	High	Medium	Low	Total
Review of new Finance System	0	0	1	1

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

# 1 EXECUTIVE SUMMARY

Bòrd na Gàidhlig  
Review of new Finance System

## Areas of good practice

The following is a list of areas where the Organisation is operating effectively and following good practice.

1.	The Organisation has appropriate controls in place over the processing of sales invoices, credit notes, refunds and the writing off of bad debts. We are satisfied that there is adequate segregation of duties in these processes to ensure that there is appropriate review and that no one person can complete the whole process.
2.	<p>The Organisations staff complete a 6 weekly conversation which is contained within a report. These reports outline the plans for the next 6 weeks and the training and development areas as in any normal appraisal. The discussing and training of Xero is outlined within these reports.</p> <p>Through discussions with the Head of Finance &amp; Corporate Affairs we understand that they have previously worked with the Xero system and therefore, are able to pass on prior knowledge. In addition, the Xero website has many training videos which finance staff have access to.</p>
3.	The Organisation completed a Data Protection Impact Assessment prior to Xero being implemented to ensure that all sensitive data will be appropriately protected and safeguarded throughout its life cycle.

## 2 BENCHMARKING

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the most recently finished internal audit year.

### Review of new Finance System

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

From the table above it can be seen that the Organisation has a lower number of recommendations compared to those organisations it has been benchmarked against.

### 3 DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig  
Review of new Finance System

Documented Policies and Procedures			
Ref.	Finding and Risk	Grade	Recommendation
1.	<p>Any Organisation should ensure they have the relevant policies and procedures in place relating to their finance system to ensure all staff dealing with the finance system on a day-to-day basis have documents they can refer to, which allow them to fulfil their roles competently.</p> <p>During our review, we found that the Organisation is yet to create documented policies and procedures for Xero. We note that the Finance System was not fully implemented at the time of the review but was being used in parallel with the older system.</p> <p>Without local procedures which are specific to Bòrd Na Gàidhlig, it is possible that staff are not fully supported in using the system. This can result in the system not being fully utilised or used incorrectly, ultimately impacting on efficiency.</p>	<b>Low</b>	We recommend that documented policies and procedures are created to support staff as they transition to the use of Xero.

### 3 DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig  
Review of new Finance System

Management response	Responsibility and implementation date
<p>We agree with this recommendation and are in the process of preparing desk notes. This will allow all those working with the new finance system to work consistently and confidently.</p>	<p><i>Responsible Officer:</i> Nicola Pearson – Head of Finance and Corporate Affairs.</p> <p><i>Implementation Date:</i> 30 June 2023</p>

## 4 OBSERVATIONS

Bòrd na Gàidhlig  
Review of new Finance System

The following is a list of observations from our review

- |    |   |
|----|---|
| 1. | We note that Xero has not been fully implemented at the time of review and the Organisation are currently undertaking the process of manually transferring data for the last quarter into Xero. They are also undertaking reconciliations that the information within Xero agrees with the data held on QuickBooks and are investigating any variances. |
|----|---|

## 5 AUDIT ARRANGEMENTS

Bòrd na Gàidhlig  
Review of new Finance System

The table below details the actual dates for our fieldwork and the reporting on the audit area under review. The timescales set out below will enable us to present our final report at the next Audit & Assurance Committee meeting.

Audit stage	Date
Fieldwork start	27 March 2023
Closing meeting	31 March 2023
Draft report issued	13 April 2023
Receipt of management responses	2 May 2023
Final report issued	5 May 2023
Audit & Assurance Committee	23 May 2023
Number of audit days	4

## 6 KEY PERSONNEL

### Bòrd na Gàidhlig Review of new Finance System

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

Wylie & Bisset LLP			
Partner	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
Senior Manager	Sue Brook	Senior Internal Audit Manager	susan.brook@wyliebisset.com
Assistant Manager	Al Malik	Assistant Internal Audit Manager	al.malik@wyliebisset.com
Auditor	Carla Tamagnini	Internal Auditor	carla.tamagnini@wyliebisset.com

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



# Bòrd na Gàidhlig

Internal Audit 2022/23

Follow Up Review

+ April 2023

**Overall Conclusion**

**Strong**





## Table of Contents



Section	Page number
1. Executive Summary	3
2. Audit Arrangements	4
<b>Appendices:</b>	
A. Fully Implemented Recommendations	8
B. Grading Structure	18
C. Assignment Plan	20

*The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.*

*This report has been prepared solely for Bòrd na Gàidhlig's individual use and should not be quoted in whole or in part without prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any third party.*

*We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.*



# 1. Executive Summary



## **Purpose of Review**

The purpose of the review was to assess whether the Organisation has appropriately implemented the internal audit recommendations made in 2021/22 and earlier years. Our review considered whether any issues are outstanding beyond the agreed implementation deadline.

Our review considered all outstanding recommendations to provide the Board of Management, via the Audit & Assurance Committee, with independent assurance that we are satisfied that these recommendations have been fully implemented by the Organisation and can therefore be removed from the audit action plan.

This assignment is part of the agreed 2022/23 Annual Internal Audit Plan for the Organisation.

## **Scope of Review**

Our objective for this review was to ensure:

- + The organisation has appropriately implemented any outstanding internal audit recommendations made in prior years.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.



# 1. Executive Summary



## Conclusion

### Overall Conclusion: Strong

We can provide a strong level of assurance that the Organisation has endeavoured to implement recommendations raised in prior years. This is highlighted as all 5 of the recommendations raised have been implemented.

## Summary of Recommendations

Grading of Recommendations	High	Medium	Low	Total
Appendix A – Fully Implemented Recommendations	-	1	4	5



# 1. Executive Summary



## Implementation of Recommendations – Summary of Implementation

Audit Area	Total	Fully Implemented
Employee Performance Management (October 2021)	1	1
Follow Up Review (April 2022)	4	4
<b>Total</b>	<b>5</b>	<b>5</b>
<b>Percentage of Total</b>	<b>100%</b>	<b>100%</b>



## 2. Audit Arrangements



The table below details the dates of our fieldwork and the reporting of the audit area under review.

Audit Stage	Date
Fieldwork start	27 March 2023
Closing meeting	31 March 2023
Draft report issued	13 April 2023
Receipt of management responses	2 May 2023
Final report issued	5 May 2023
Audit & Assurance Committee	23 May 2023
No of audit days	2



## 2. Audit Arrangements



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

Wylie & Bisset LLP			
Partner	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
Senior Manager	Sue Brook	Senior Internal Audit Manager	susan.brook@wyliebisset.com
Assistant Manager	Al Furqan Malik	Assistant Internal Audit Manager	al.malik@wyliebisset.com
Auditor	Carla Tamagnini	Internal Auditor	carla.tamagnini@wyliebisset.com

Bòrd na Gàidhlig			
Key contacts	Nicola Pearson	Head of Finance & Corporate Affairs	Nicola@gaidhlig.scot
	Helen Walker	Finance Administrator	helen@gaidhlig.scot

Wylie & Bisset appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.



# Appendix A

Fully Implemented Recommendations

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+ April 2023



## A. Fully Implemented Recommendations



### Fully Implemented Recommendations

#### Purchase Orders- Shared Services and Procurement, October 2020. Follow Up, April 2021.

##### Original Finding

All purchase orders should be raised and authorised prior to the order being placed and the invoice being received. From our sample testing of 20 purchase orders we found that:

- 9 orders were dated after the invoice date.
- 11 orders were authorised/approved after the order had been placed.
- 14 orders were authorised/approved after the date of the invoice.

It should be noted that for 12 of these orders there was either a contract, framework or Memorandum of Terms of Understanding in place covering the procurement provision.

There is a potential risk that the purchase ordering system is not operating as effectively as it could, due to staff not adhering to the process.

##### Original Recommendation

We recommend that to ensure that the purchase order system is operating effectively and providing the necessary control, all purchase orders should be raised and authorised prior to the order being placed, the only exception being emergency orders. In all instances, purchase orders should be raised and authorised prior to the invoice being received.

##### Finding from our 2021/22 Follow Up

Bòrd na Gàidhlig's contract with Tecnica as supplier of IT services ended on 28 February 2022. As Bòrd na Gàidhlig migrated their IT service, they also undertook a review of the additional services provided by Tecnica. It was concluded that the proposed pricing schedule for the purchase order application did not offer value for money and an alternative was sought.

Building on the work already done by the previous Head of Finance, it is hoped that Bòrd na Gàidhlig will have a fully cloud based Purchase Order system in place by end of Q1 2022/23.

##### Recommendation from our 2021/22 Follow Up

We recommend that Bòrd na Gàidhlig continue to work on the implementation of the new fully cloud based Purchase Order system.

Additionally, we recommend that Bòrd na Gàidhlig includes order, approval and invoice dates within the current Purchase Order Register being used.

+ April 2023

+ Bòrd na Gàidhlig

9



## A. Fully Implemented Recommendations



### Fully Implemented Recommendations

Purchase Orders- Shared Services and Procurement, October 2020. Follow Up, April 2021.			
Ref	Finding from our 2022/23 Follow Up	Grade	Recommendation
1	<p>The Organisation have updated the Purchase Order Register to include order, approval and invoice date.</p> <p>The Organisation are currently in the testing phase of the cloud based purchase order system as this was reliant on a successful adoption of the cloud based finance system – Xero.</p> <p>We have been provided with evidence to show that the Purchase Orders are now on the cloud based system Xero which is due to be fully in place by the end of the financial year.</p>	<b>Medium</b>	No further action required.

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+ April 2023

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+ Bòrd na Gàidhlig

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10



## A. Fully Implemented Recommendations



### Fully Implemented Recommendations

#### Quotes- Shared Services and Procurement, October 2020. Follow Up, April 2021.

##### Original Finding

The Organisation's Procurement Policy states that: "Unless call-offs, framework or central contracts are available, the following process will apply:

- Purchases between £1,000 and £5,000 require verbal quotations from at least 3 suppliers; and
- Purchases between £5,000 and £25,000 require formal written quotations from at least 3 suppliers."

During our discussion with the Finance Officer and the Head of Finance, we were informed that the purchase order system does have the capability to attach the quotes to the order, however this was not always happening.

It should be noted that, our testing found that there were no individual values which were over £5,000 which were not covered by a framework or contract.

There is the potential risk that value for money may not be being achieved.

##### Original Recommendation

We recommend that any quotes obtained from suppliers are attached to the Organisation's purchase order system to confirm that the appropriate number of quotes were obtained and that the order was placed with the most appropriate supplier.

##### Finding from our 2021/22 Follow Up

Bòrd na Gàidhlig is currently implementing a new cloud based Purchase Order and Accounting system. Additionally, they will review the ways in which proof of adherence to the Procurement process is applied.

##### Recommendation from our 2021/22 Follow Up

We recommend that Bòrd na Gàidhlig continue to review the ways in which proof of adherence to the Procurement process is incorporated.

Quotes obtained from suppliers which are not covered by call-offs, framework or contract should be included in the new Purchase Order system.

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+ April 2023

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+ Bòrd na Gàidhlig

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11



## A. Fully Implemented Recommendations



### Fully Implemented Recommendations

Quotes- Shared Services and Procurement, October 2020. Follow Up, April 2021.			
Ref	Finding from our 2022/23 Follow Up	Grade	Recommendation
2	<p>Adherence to the procurement process is checked by spot checks carried out by the office manager on a quarterly basis and the contracts register is the basis of review.</p> <p>We were also provided with an example of a quote obtained from a supplier which was not covered by call offs, framework or contract which was included within the new cloud based purchase order system.</p>	<b>Low</b>	No further action required.

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+ April 2023

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+ Bòrd na Gàidhlig

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12



## A. Fully Implemented Recommendations



### Fully Implemented Recommendations

#### Refresher Training- Shared Services and Procurement, October 2020. Follow Up, April 2021.

##### Original Finding

The Organisation should provide Procurement training for those staff members involved with procurement.

During our discussions with staff members, we found that procurement training had been provided in September 2020. We were informed that prior to this it had been a while since staff undertook any training on procurement.

There is the risk that staff do not follow the correct process due to them not being fully aware of this process.

##### Original Recommendation

We recommend that the Organisation undertakes refresher training of its procurement arrangements on an annual basis to ensure that staff are kept up to date on these arrangements and any new legislation or guidance.

##### Finding from our 2021/22 Follow Up

We can confirm that training has been given to all staff for awareness of procurement, with more detailed training provided to those who are budget holders or who will be involved in the preparation of purchase orders. The Annual Procurement Report presented to the Board acts as the Board refresher training.

We can confirm that work has been done in the last year to provide guidance and support to ensure procurement practices are embedded within the organisation. However, there remains a number of separate documents to support staff on procurement practices that need to be provided.

##### Recommendation from our 2021/22 Follow Up

We recommend that these documents are reviewed, rationalised and combined to form one Policy document and one more detailed Procedural Reference document.

This will reduce the risk of staff potentially misunderstanding the procurement process.

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+ April 2023

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+ Bòrd na Gàidhlig

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13



## A. Fully Implemented Recommendations



### Fully Implemented Recommendations

Refresher Training- Shared Services and Procurement, October 2020. Follow Up, April 2021.			
Ref	Finding from our 2022/23 Follow Up	Grade	Recommendation
3	The Organisation now have a Procurement Policy and a Desk-Top Procurement Instruction document in place.	<b>Low</b>	No further action required.

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+ April 2023

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+ Bòrd na Gàidhlig

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14



## A. Fully Implemented Recommendations



### Fully Implemented Recommendations

#### Data Sharing Agreement, Follow-up 2020/21- Information Security and Management, March 2021. Follow Up, April 2021.

##### Original Finding

The Organisation's information security and management is guided by a suite of policies such as:

- Data Protection Policy;
- Cyber Resilience Policy;
- Acceptable Use Policy;
- Password Policy;
- ICT Strategy; and
- Social Media Policy; and Mobile & Teleworking Policy.

As the Organisation has several policies regarding information security and management, it would be useful for the Organisation to develop an overarching framework document that outlines the Organisations approach to information security and management while providing links to the relevant policies noted above. During our review, there was a slight mix up with what policies were in place. The overarching framework document will provide clear guidance to staff members.

There is the risk that staff members are not fully aware of the Organisation's approach and guidance on information security and management.

##### Original 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.

##### Finding from 2020/21 Follow Up

The Organisation has developed a Data Sharing Agreement Register that includes a total of 24 Organisation's recording the date in which the agreement was signed and a hyperlink to the agreement. While the Data Sharing Agreement Register has been developed, the Head of Finance & Corporate Services plans undertake a full review of all the various agreements for external organisations in relation to GDPR requirements.

+ April 2023

+ Bòrd na Gàidhlig

15



## A. Fully Implemented Recommendations



### Fully Implemented Recommendations

Data Sharing Agreement, Follow-up 2020/21- Information Security and Management, March 2021. Follow Up, April 2021.			
<p><b>Recommendation from 2020/21 Follow Up</b></p> <p>We recommend that the Head of Finance &amp; Corporate Services undertakes a full review of the agreements required and in place for external organisations.</p> <p><b>Finding from our 2021/22 Follow Up</b></p> <p>We can confirm that Bòrd na Gàidhlig has a list of both Data Sharing Agreements and Data Processing Agreements included within the Data Sharing Agreement Register.</p> <p>We can confirm that details of the Data Sharing Agreements and Data Processing Agreements have been combined within the Contracts Register. We were informed that work is underway to catalogue the associated files in an appropriate way.</p> <p><b>Recommendation from 2021/22 Follow Up</b></p> <p>We recommend that Bòrd na Gàidhlig completes the exercise of adding a hyperlink on the Contracts Register to the contract, Data Sharing Agreements and Data Processing Agreements (where applicable).</p>			
Ref	Finding from our 2022/23 Follow Up	Grade	Recommendation
4	We can confirm that the Organisations Contracts Register now contains a column which has a hyperlink to the contract and another column with the hyperlink to the Agreement (where applicable).	Low	No further action required.

+ April 2023

+ Bòrd na Gàidhlig

16



## A. Fully Implemented Recommendations



### Fully Implemented Recommendations

Refresher Training on Performance Management, Employee Performance Management, October 2021.			
<p><b>Original Finding</b></p> <p>The Performance Management Policy sets out what is expected of the employees and line manager in terms of the 6 weekly performance reviews.</p> <p>From our discussion with a sample of staff, we found that generally all followed the same process. However, our review found that some were including more than the recommended 5-6 objective each 6 weeks. We also found that some thought that the time allocated to these meetings was not sufficient to fully discuss all areas of the form. It should be noted that most meetings lasted between 1 to 1.5 hours.</p> <p>There is the risk that staff are not fully following the documented process which could result in them not obtaining the most out of the performance review process.</p> <p><b>Original Recommendation</b></p> <p>We recommend that a refresher session is given to all staff to remind them of the process to be followed in relation to the 6 weekly performance management meeting. This should include a reminder about the expected number of objectives being set each 6 weeks and the time set aside for these meetings as well as what is expected to be covered during the meetings.</p>			
Ref	Finding from our 2022/23 Follow Up	Grade	Recommendation
5	The Organisation completed the refresher training on 18 November 2022.	<b>Low</b>	No further action required.



# Appendix B

## Grading Structure

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+ April 2023



## B. Grading Structure



For each area of review, we assign a level of assurance in accordance with the following classification:

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, no or only minor recommendations identified
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately

For each recommendation, we make we assign a grading either as High, Medium or Low priority depending upon the degree of risk assessed as outlined below:

Assurance	Classification
High	Major weakness that we consider needs to be brought to the attention of the Audit & Assurance Committee and addressed by Senior Management of the Organisation as a matter of urgency
Medium	Significant issue or weakness which should be addressed by the Organisation as soon as possible
Low	Minor issue or weakness reported where management may wish to consider our recommendation



# Appendix C

## Assignment Plan

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+ April 2023



## C. Assignment Plan



### Audit Approach

Our approach to the review will be:

- + Review outstanding recommendations and gain audit evidence to ensure that these have been addressed by the Organisation.

### Potential Key Risks

The potential key risk associated with the area under review is:

- + The Organisation does not address the areas of concern which may significantly affect its ability to continue to operate.



### Head Office

168 Bath Street,  
Glasgow, G2 4TP

### Oban

4 High Street,  
Oban, PA34 4BG

### Manchester

3 Hardman Square,  
Spinningfields, M3 3EB



<b>For</b>	Audit & Assurance Committee
<b>Date of Meeting</b>	23/05/2023
<b>Location:</b>	Online
<b>Item on Agenda</b>	2.2

<b>Title</b>	Annual Internal Audit Report 2022/23	
<b>Request</b>	For Decision	
<b>Spokesperson</b>	Susan Brook, Internal Audit Manager Wylie & Bisset LLP	
<b>Governance route for the report</b>	<b>Date</b>	<b>Type of Treatment</b>
-	-	-
<b>Appendices</b>	PT1 – BnG Internal Audit Annual Report 2022/23	
<b>1.0</b>	<b>Adhbhar/Reason</b>	
<b>1.1</b>	<p>The paper presents the annual internal audit report, which provides an overview of the audits undertaken by Wylie &amp; Bisset during 2022/23. This was the first year of a three-year contract with Wylie &amp; Bisset.</p> <p>The paper is in English due to the appendix being in English, being prepared by the Internal Auditors.</p>	
<b>2.0</b>	<b>Cùl-fhiosrachadh/Background</b>	
<b>2.1</b>	This is the fourth annual internal audit report from Wylie & Bisset.	
<b>3.0</b>	<b>Prìomh Aithris/Fiosrachadh / Main points</b>	
<b>3.1</b>	<p>The Internal Audit fieldwork was carried out between September 2022 and March 2023. Nine reports were produced in total, eight of which were rated as strong - highest ranking - and one rated as substantial, the second highest ranking.</p> <p>In conclusion, Wylie Bisset noted:</p> <p><i>“We are satisfied that sufficient internal audit work has been undertaken to allow us to draw a conclusion as to the adequacy and effectiveness of the Organisation’s risk management, control and governance processes.</i></p> <p><i>In our opinion Bòrd na Gàidhlig did have adequate and effective risk management, control and governance processes to manage its achievement of the Organisation’s objectives at the time of our audit work. In our opinion, the Organisation has proper arrangements to promote and secure value for money.”</i></p>	
<b>4.0</b>	<b>Moladh /Recommendation</b>	
<b>4.1</b>	<p>The Committee is requested to: -</p> <ul style="list-style-type: none"> <li>- Approve the report presented.</li> </ul>	
<b>5.0</b>	<b>Prìomh Bhuidhean Ro-innleachdach</b>	
<b>5.1</b>	<b>Buidhean air Ionmhas/Impact on Finance</b>	
	Internal audit fees are included in the budget.	

<b>5.2</b>	<b>Buaidhean air Luchd-obrach/Impact on Staff</b>			
	n/a.			
<b>5.3</b>	<b>Buaidhean air Trèanadh/ Impact on Training</b>			
	n/a.			
<b>5.4</b>	<b>Ceanglaichean ri Amasan Ro-innleachadh agus Corporra/Links to Strategic and Corporate Aims</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 Coileanadh Nàiseanta/ Links to the National Performance Framework</b>			
	<b>OUR PURPOSE</b>		<b>OUR VALUES</b>	
	To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth		We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way	
	<b>NATIONAL OUTCOMES</b>			
	Human Rights	<input type="checkbox"/>	Children & Young People	<input type="checkbox"/>
	Culture	<input type="checkbox"/>	Communities	<input type="checkbox"/>
	Environment	<input type="checkbox"/>	Poverty	<input type="checkbox"/>
	Health	<input type="checkbox"/>	International	<input type="checkbox"/>
	Learning	<input type="checkbox"/>	Economy	<input type="checkbox"/>
	Successful innovative businesses	<input checked="" type="checkbox"/>		
<b>5.6</b>	<b>Buaidhean air Cliù/Impacts on Reputation</b>			
	It is important that BnG continues to demonstrate improvement and internal audit reports contribute to this.			
<b>5.7</b>	<b>Buaidhean air Slàinte is Sàbhailteachd/Impacts on Health and Safety</b>			
	n/a			
<b>5.8</b>	<b>Buaidhean Laghail/Legal Impacts</b>			
	n/a			
<b>5.9</b>	<b>Buaidhean air Co-ionannas/Impacts on Equality</b>			
	n/a			
<b>5.10</b>	<b>Buaidhean air Àireannachd/Impacts on Environment</b>			
	n/a			



# Bòrd na Gàidhlig

Internal Audit 2022/23

Annual Report

April 2023

+



# Table of Contents



Section	Page No.
1. Introduction	3
2. Executive Summary	4
3. Audit Findings	6
4. Benchmarking	8
5. Key Performance Indicators	10
Appendices:	
A. Grading Structure	11



# 1. Introduction



The prime responsibility of the Internal Audit Service (IAS) is to provide the Organisation's Audit & Assurance Committee, the Chief Executive Officer and other Senior Management of the Organisation, with an objective assessment of the adequacy and effectiveness of management's internal control systems.

We conduct our activity within the overarching framework of the Institute of Internal Auditors, Definition of Internal Auditing, Code of Ethics and International Standards for the Professional Practice of Internal Auditing, together with the UK Public Sector Internal Audit Standards, first introduced in April 2013.

In line with these Standards, we have developed a robust quality assurance process to ensure that each of our activities and reports are of a high and consistent standard. Quality assurance activity includes interim reviews during the internal audit process and an extensive final review before reports are issued to clients and other stakeholders. We actively seek to improve the services we deliver through a programme of CPD, training, networking and engagement with internal peers, as well as by piloting new ways of working.

We had an extensive external assessment undertaken against these standards in November 2021. The assessment was undertaken by the Chartered Institute of Internal Auditors who concluded:

"We are pleased to report that the Wylie and Bisset LLP Internal Audit Department conforms with the Standards, as well as the Definition of Internal Auditing, Core Principles and the Code of Ethics, which form the mandatory elements of the Public Sector Internal Audit Standards (PSIAS) and the Institute of Internal Auditors' International Professional Practices Framework (IPPF), the globally recognised standard of quality in Internal Auditing.

The Chartered Institute of Internal Auditors also highlighted our compliance with all 64 standards of the IPPF.

This Annual Report should be considered by the Audit & Assurance Committee prior to the committee submitting their annual report to the Board.

# + Wylie Bisset

## 2. Executive Summary



### Overall Opinion

We are satisfied that sufficient internal audit work has been undertaken to allow us to draw a conclusion as to the adequacy and effectiveness of the Organisation's risk management, control and governance processes.

In our opinion Bòrd na Gàidhlig did have adequate and effective risk management, control and governance processes to manage its achievement of the Organisation's objectives at the time of our audit work. In our opinion, the Organisation has proper arrangements to promote and secure value for money.

Our fieldwork was carried out between September 2022 and March 2023 and we have not undertaken any further internal audit assignments at the time of this report.

The overall findings and conclusion of each report are highlighted in Section 3. As can be seen from the summary in Section 3 all areas included in the Operational Plan for 2022/23 have been completed.

In forming our opinion, we have carried out the following work:

- A review and appraisal of financial and other controls operated by the Organisation;
- A review of the established policies and procedures adopted by the Organisation;
- An assessment of whether or not the internal controls are reliable as a basis for producing the financial accounts;
- A review of accounting and other information provided to management for decision making;
- Compliance and substantive audit testing where appropriate; and
- A review of the Organisation's procedures in place to promote and secure value for money.

The analysis of performance indicators for the internal audit work carried out in the year is included at section 5.

## 2. Executive Summary (cont'd)



### Basis of Opinion

As the Head of Internal Audit at Bòrd na Gàidhlig, we are required to provide the Audit & Assurance Committee with an opinion on the adequacy and effectiveness of the Organisation's risk management, control and governance processes. In giving our opinion it should be noted that assurance can never be absolute. The most that we can provide to the Audit & Assurance Committee is reasonable assurance that there are no major weaknesses in the Organisation's risk management, control and governance processes. In assessing the level of assurance given, we have taken into account:

- All of the audits undertaken in relation to the year to 31 March 2023 as noted in section 3 of this report;
- Any follow-up action taken in respect of audits from previous periods;
- Any significant recommendations not accepted by management and the consequent risks;
- The effects of any significant changes in the Organisation's objectives or systems;
- Matters arising from previous reports to the Audit & Assurance Committee;
- Any limitations which may have been placed on the scope of internal audit;
- The extent to which resource constraints may impinge on the Head of Internal Audit's ability to meet the full audit needs of the Organisation;
- What proportion of the Organisation's audit need has been covered to date; and
- The outcomes of our quality assurance processes.

# Wylie Bisset

## 3. Audit Findings



### Summary of Work Undertaken

The following table summarises the audit work undertaken in 2022/23. The grading structure used in our reports can be found in Appendix A.

Area	Planned Days	Actual Days	Status	Overall Conclusion	High Priority Recommendations	Medium Priority Recommendations	Low Priority Recommendations
Cyber Security	4	4	Complete	Substantial	-	1	-
Grants to Gaelic Organisations	2	2	Complete	Strong	-	-	-
Budgetary & Financial Reporting	4	4	Complete	Strong	-	-	-
Performance Management	3	3	Complete	Strong	-	-	-
Governance	3	3	Complete	Strong	-	-	-
Risk Management	2	2	Complete	Strong	-	-	-
External Organisations (MFOs) – Performance Management	3	3	Complete	Strong	-	-	1
<b>Totals C/F</b>	<b>21</b>	<b>21</b>			<b>-</b>	<b>1</b>	<b>1</b>

Please see next page.

# Wylie Bisset

## 3. Audit Findings



### Summary of Work Undertaken

Area	Planned Days	Actual Days	Status	Overall Conclusion	High Priority Recommendations	Medium Priority Recommendations	Low Priority Recommendations
<b>Totals B/F</b>	<b>21</b>	<b>21</b>			-	<b>1</b>	<b>1</b>
Review of New Finance System	4	4	Complete	Strong	-	-	1
Follow Up Review	2	2	Complete	Strong	-	-	-
Audit Management	3	3	N/A	N/A	N/A	N/A	N/A
<b>Total</b>	<b>30</b>	<b>30</b>			-	<b>1</b>	<b>2</b>

# Wylie Bisset

## 4. Benchmarking

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the previous financial year.

Area	High	Medium	Low	Total
<b>Cyber Security</b>				
Average number of recommendations in similar audits	1	1	1	3
Recommendations at Bòrd na Gàidhlig	-	1	-	1
<b>Budgetary &amp; Financial Reporting</b>				
Average number of recommendations in similar audits	-	1	2	3
Recommendations at Bòrd na Gàidhlig	-	-	-	-
<b>Performance Management</b>				
Average number of recommendations in similar audits	-	-	-	-
Recommendations at Bòrd na Gàidhlig	-	-	1	1
<b>Governance</b>				
Average number of recommendations in similar audits	-	-	1	1
Recommendations at Bòrd na Gàidhlig	-	-	-	-
<b>Summary C/F</b>				
<b>Average number of recommendations in similar audits</b>	<b>1</b>	<b>2</b>	<b>4</b>	<b>7</b>
<b>Recommendations at Bòrd na Gàidhlig</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>2</b>

+ April 2023

+ Bòrd na Gàidhlig

8

## **Wylie Bisset** 4. Benchmarking

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the previous financial year.

Area	High	Medium	Low	Total
<b>Summary B/F</b>				
<b>Average number of recommendations in similar audits</b>	<b>1</b>	<b>2</b>	<b>4</b>	<b>7</b>
<b>Recommendations at Bòrd na Gàidhlig</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>2</b>
<b>Risk Management</b>				
Average number of recommendations in similar audits	-	1	2	3
Recommendations at Bòrd na Gàidhlig	-	-	-	-
<b>External Organisations (MFOs) – Performance Management</b>				
Average number of recommendations in similar audits	-	-	-	-
Recommendations at Bòrd na Gàidhlig	-	-	1	1
<b>Review of New Finance System</b>				
Average number of recommendations in similar audits	-	-	2	2
Recommendations at Bòrd na Gàidhlig	-	-	1	1
<b>Average number of recommendations in similar audits</b>	<b>1</b>	<b>3</b>	<b>8</b>	<b>12</b>
<b>Recommendations at Bòrd na Gàidhlig</b>	<b>-</b>	<b>1</b>	<b>3</b>	<b>4</b>

As highlighted above, Bòrd na Gàidhlig has a lower number of recommendations in comparison with the Organisations it has been benchmarked against.

There is no benchmarking available for the Grants to Gaelic Organisations review, as this review was specific to Bòrd na Gàidhlig.



## 5. Key Performance Indicators



Performance Indicator	Target	Actual
Internal audit days completed in line with agreed timetable and days allocation	100%	100%
Draft scopes provided no later than 10 working days before the internal audit start date and final scopes no later than 5 working days before each start date	100%	89%*
Draft reports issued within 10 working days of exit meeting	100%	100%
Management provide responses to draft reports within 15 working days of receipt of draft reports	100%	100%
Final reports issued within 5 working days of receipt of management responses	100%	100%
Recommendations accepted by management	100%	100%
Draft annual internal audit report to be provided by 30 April each year	100%	100%
Attendance at Audit and Assurance Committee meetings by a senior member of staff	100%	100%
Suitably experienced staff used on all assignments	100%	100%

\* The Assignment Plan for Performance Management was issued within 10 days working days of the commencement of the fieldwork.



# Appendix A – Grading Structure



For each area of review we assign a grading in accordance with the following classification:

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, some minor recommendations identified
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately

For each recommendation we make we assign a grading either as High, Medium or Low priority depending upon the degree of risk assessed as outlined below:

Grading	Risk	Classification
High	High Risk	Major weakness that we consider needs to be brought to the attention of the Audit and Assurance Committee and addressed by Senior Management of the Organisation as a matter of urgency
Medium	Medium Risk	Significant issue or weakness which should be addressed by the Organisation as soon as possible
Low	Low Risk	Minor issue or weakness reported where management may wish to consider our recommendation



## Head Office

168 Bath Street,  
Glasgow, G2 4TP

T: 0141 566 7000

E: [info@wyliebisset.com](mailto:info@wyliebisset.com)

## Oban

4 High Street,  
Oban,  
Argyll PA34 4BG

T: 0163 156 2478

## Manchester

3 Hardman Square,  
Spinningfields,  
Manchester M3 3EB

T: 0161 694 2830



<b>For</b>	Audit & Assurance Committee
<b>Date of Meeting</b>	23/05/2022
<b>Location:</b>	Online
<b>Item on Agenda</b>	2.3

<b>Title</b>	Internal Audit Plan 2023/24	
<b>Request</b>	For Decision	
<b>Spokesperson</b>	Sue Brook, Internal Audit Manager Wylie & Bisset LLP	
<b>Governance route for the report</b>	<b>Date</b>	<b>Type of Treatment</b>
-	-	-
<b>Appendices</b>	PT1 – Internal Audit Plan 2023 / 24	
<b>1.0</b>	<b>Adhbhar/Reason</b>	
<b>1.1</b>	The paper presents the proposed annual internal audit plan to be undertaken during 2023/24. This will be the second year of a three-year contract with Wylie & Bisset.  The paper is in English due to the appendix being in English, being prepared by the Internal Auditors.	
<b>2.0</b>	<b>Cùl-fhiosrachadh/Background</b>	
<b>2.1</b>	The prime responsibility of the Internal Audit Service (IAS) is to provide the Audit & Assurance Committee, Ceannard and other senior management of the organisation, with an objective assessment of the adequacy and effectiveness of management's internal control systems.	
<b>3.0</b>	<b>Prìomh Aithris/Fiosrachadh / Main points</b>	
<b>3.1</b>	Below is a summary of the Internal Audit input proposed for 2023/24.	
	<b>1 April 2023 to 31 March 2024</b>	<b>No. of Days</b>
	<b>System</b>	<b>Audit Area</b>
		<b>2023/24</b>
	Financial Systems	Purchase Order System Review
		Income & Creditors
		4
		4
	Non Financial Systems	Grants to Gaelic Organisations
		External Organisations (MFOs) - Performance Management
		Employee Performance Management
		Staff Recruitment & Succession Planning
		2
		3
		3
	IT Systems	Information Security & Management
		3
	Governance	Risk Management
		2
	Required	Follow Up Review
		Audit Management
		2
		3
		<b>Total Days</b>
		<b>30</b>

<b>4.0</b>	<b>Moladh /Recommendation</b>			
<b>4.1</b>	The Committee is requested to: <ul style="list-style-type: none"> <li>- Discuss the proposed plan</li> <li>- Approve the report presented</li> </ul>			
<b>5.0</b>	<b>Prìomh Bhuidhean Ro-innleachdach</b>			
<b>5.1</b>	<b>Buidhean air Ionmhas/Impact on Finance</b>			
	Internal audit fees are included in the budget.			
<b>5.2</b>	<b>Buidhean air Luchd-obrach/Impact on Staff</b>			
	n/a.			
<b>5.3</b>	<b>Buidhean air Trèanadh/ Impact on Training</b>			
	n/a.			
<b>5.4</b>	<b>Ceanglaichean ri Amasan Ro-innleachadh agus Corporra/Links to Strategic and Corporate Aims</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/ Links to the National Performance Framework</b>			
	<b>OUR PURPOSE</b>		<b>OUR VALUES</b>	
	To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth		We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way	
	<b>NATIONAL OUTCOMES</b>			
	Human Rights	<input type="checkbox"/>	Children & Young People	<input type="checkbox"/>
	Culture	<input type="checkbox"/>	Communities	<input type="checkbox"/>
	Environment	<input type="checkbox"/>	Poverty	<input type="checkbox"/>
	Health	<input type="checkbox"/>	International	<input type="checkbox"/>
	Learning	<input type="checkbox"/>	Economy	<input type="checkbox"/>
	Successful innovative businesses	<input checked="" type="checkbox"/>		
<b>5.6</b>	<b>Buidhean air Cliù/Impacts on Reputation</b>			
	It is important that BnG continues to demonstrate improvement and internal audit reports contribute to this.			
<b>5.7</b>	<b>Buidhean air Slàinte is Sàbhailteachd/Impacts on Health and Safety</b>			
	n/a			
<b>5.8</b>	<b>Buidhean Laghail/Legal Impacts</b>			
	n/a			
<b>5.9</b>	<b>Buidhean air Co-ionannas/Impacts on Equality</b>			
	n/a			
<b>5.10</b>	<b>Buidhean air Àireannachd/Impacts on Environment</b>			
	n/a			



# BÒRD NA GÀIDHLIG

## Internal Audit Plan 2023 - 2024

+ February 2023





# Table of Contents



Section	Page number
Introduction	3
Operational Plan 2023/24	4
Appendices:	
A. Summary of Internal Audit Input	17
B. Grading Structure	19
C. Key Performance Indicators	20
D. Training Topics	21



## Introduction



### Background

Wylie & Bisset LLP were appointed as Internal Auditors by the Audit & Assurance Committee with effect from 1 April 2022 for a period of 3 years until 31 March 2025.

### Internal Audit

The prime responsibility of the Internal Audit Service (“IAS”) is to provide the Board, via the Audit & Assurance Committee, the Chief Executive and other Senior Management of the Organisation, with an objective assessment of the adequacy and effectiveness of management’s internal control systems.

The IAS objectively examines, evaluates and reports on the adequacy of internal control thus contributing to the economic, efficient and effective use of resources and to the reduction of the potential risks faced by the Organisation. Also, the operation and conduct of the IAS must comply with the standards and guidelines set down by the Chartered Institute of Internal Auditors.

### Terms of Reference – Internal Audit

The provision of the IAS by Wylie & Bisset LLP is covered by the letter of engagement dated 25 April 2022.

### Formal Approval

The original Audit Needs Assessment (“ANA”) was presented to the Audit & Assurance Committee on 24 May 2022 for approval. This document covers the plan for 2023/24 and will be presented to the Audit & Assurance Committee on 23 May 2023 for approval.



# Operational Plan

2023/24

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+ February 2023



## Purchase Order System Review



Audit area	High level indicative summary scope	Total number of days
Purchase Order System Review	<p>We will undertake a review of the robustness of the purchase ordering processes in place to ensure that orders are being raised appropriately, authorised and then matched to invoices correctly prior to payment.</p> <p>Our objectives for this review will be as follows:</p> <ul style="list-style-type: none"> <li>+ The Organisation has robust documented procedures in place for its purchasing and payment cycles, and these procedures reflect current practice.</li> <li>+ Purchases are being authorised at an appropriate level prior to any commitment being made.</li> <li>+ There are robust controls in place to ensure that goods have been received prior to the supplier invoices being paid.</li> <li>+ Supplier balances are accurately stated in the purchase ledger.</li> <li>+ Access to the Purchase Order System is restricted where appropriate and access levels are in line with a Delegated Level of Authority.</li> </ul>	4



## Income & Creditors



Audit area	High level indicative summary scope	Total number of days
Income & Debtors	<p>The purpose of this review is to ensure that the arrangements in respect of income collection and credit control are appropriate and are operating effectively and efficiently. This review will provide assurance to the Board, via the Audit and Assurance Committee, that the financial controls are adequate.</p> <p>Our objectives for this review will be as follows:</p> <ul style="list-style-type: none"> <li>+ Income is recorded in accordance with applicable accounting standards and the Organisation's financial procedures.</li> <li>+ Credit notes are only issued where there is a genuine reason for the sales invoice to be cancelled.</li> <li>+ Appropriate security arrangements are in place to ensure that any cash held within the Organisation's premises is secure.</li> <li>+ Income is collected from debtors in an efficient manner.</li> <li>+ Refunds are only provided where there is a genuine need to reimburse a customer.</li> <li>+ The Organisation's debtors are accurately stated.</li> <li>+ Debtor balances are collected efficiently as they fall due.</li> </ul>	4

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+ February 2023

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+ Bòrd Na Gàidhlig

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6



## Grants to Gaelic Organisations



Audit area	High level indicative summary scope	Total number of days
Grants to Gaelic Organisations	<p>The purpose of this assignment is to review the processes and procedures in place for the approval of grants and the release of instalments. We will undertake testing of the grants released to ensure that the Organisation's procedures are being adhered to.</p> <p>Our objectives for this review will be as follows:</p> <ul style="list-style-type: none"> <li>+ The Organisation has robust processes and procedures in place for the approval of grants and the release of instalments.</li> <li>+ The Organisation are adhering to the processes and procedures relating to the approval of grants and the release of instalments.</li> <li>+ The Organisation are providing sufficient information to Senior Management and the Board regarding grants being made.</li> </ul>	2

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+ February 2023

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+ Bòrd Na Gàidhlig

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7



## External Organisations (MFOs) – Performance Management



Audit area	High level indicative summary scope	Total number of days
External Organisations (MFOs) – Performance Management	<p>The purpose of this assignment is to review the processes and procedures in place for the confirmation of receipt of performance reports for major Gaelic development partners (MFOs). We will also review the procedures and processes applied by the grant's management Team.</p> <p>Our objectives for this review will be as follows:</p> <ul style="list-style-type: none"> <li>+ The Organisation has robust processes and procedures in place for the confirmation of receipt of performance reports from MFOs.</li> <li>+ Staff members are adhering to the processes and procedures applied by the Grant's Management Team.</li> <li>+ MFOs are adhering to the performance requirements set out within their grant award.</li> <li>+ The performance of the MFOs is reported to Senior Management and the Board.</li> </ul>	3



## Employee Performance Management



Audit area	High level indicative summary scope	Total number of days
Employee Performance Management	<p>The purpose of this assignment is to review the process in place for assessing employee performance management. This will include a review of the new system implemented by the Organisation and a review of the procedures for recording and assessing employee's performance.</p> <p>Our objectives for this review will be as follows:</p> <ul style="list-style-type: none"> <li>+ The Organisation has robust processes and procedures in place for assessing employee performance management.</li> <li>+ Employee performance appraisals are completed in line with the Organisations procedures and completed to agreed timescales, with outcomes being actioned and monitored.</li> <li>+ The Organisation has appropriately adapted its employee performance management arrangements to accommodate any hybrid working.</li> <li>+ Unsatisfactory performance is managed appropriately and in line with policy.</li> </ul>	3



## Staff Recruitment & Succession Planning



Audit area	High level indicative summary scope	Total number of days
Staff Recruitment & Succession Planning	<p>The purpose of this review is to provide assurance that the Organisation has appropriate controls in place in relation to its recruitment and succession planning. Our review will look at processes to ensure that they are operating as expected and that the appropriate controls exist, and are carried out in line with legislation.</p> <p>Our objectives for this review will be as follows:</p> <ul style="list-style-type: none"> <li>+ There is a policy in place to support the recruitment process.</li> <li>+ Recruitment procedures are robust and as well as ensuring that the most suitable candidate is employed, ensure that a fair and transparent recruitment process is undertaken.</li> <li>+ The relevant pre-employment checks (right to work, Disclosure Scotland, references etc.) have been undertaken prior to any new employee commencing their employment at the Organisation.</li> <li>+ New employees receive a comprehensive induction on the commencement of their employment.</li> <li>+ There is an approved succession plan in place, which identifies all applicable roles, i.e. skill shortage areas, business critical positions and any hard to recruit areas.</li> <li>+ Recruitment planning identifies hard to recruit areas and advertisements are strategically placed to ensure suitable applicants.</li> <li>+ There is a talent management programme to nurture internal talent.</li> </ul>	4

+ February 2023

+ Bòrd Na Gàidhlig

10



## Information Security & Management



Audit area	High level indicative summary scope	Total number of days
Information Security & Management	<p>The purpose of this assignment is to ensure the Organisation is complying with the critical aspects of the Information Security and Management Policy. We will also review the operation and procedures of the Records Management Plan to ensure this is operating effectively.</p> <p>Our objectives for this review will be as follows:</p> <ul style="list-style-type: none"> <li>+ The Organisation's Information Security &amp; Management Policy, which details all critical aspects, is robust and fit for purpose.</li> <li>+ The Organisation's staff are complying with its Information Security &amp; Management Policy.</li> <li>+ The Organisation has robust procedures in respect of its Records Management Plan.</li> <li>+ The Organisation's Records Management Plan is operating effectively.</li> <li>+ Staff members have received sufficient training on the Records Management Plan and are utilising the system.</li> </ul>	3



## Risk Management



Audit area	High level indicative summary scope	Total number of days
Risk Management	<p>The purpose of this assignment is to review the risk management arrangements in place at the Organisation. Our review will focus on the new risk management reporting arrangements in place at the Organisation.</p> <p>Our objectives for this review will be as follows:</p> <ul style="list-style-type: none"> <li>+ The Organisation has set out clearly its strategic direction in relation to risk management (including policy, roles and responsibilities, objectives and communications).</li> <li>+ The Organisation has adopted a systematic process in identifying, evaluating and measuring its strategic and operational risks.</li> <li>+ The Organisation's new risk management reporting framework meets the needs of the Organisation.</li> </ul>	2

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+ February 2023

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+ Bòrd Na Gàidhlig

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12



## Follow Up Review



Audit area	High level indicative summary scope	Total number of days
Follow Up Review	<p>The effectiveness of the internal control system may be compromised if management fails to implement agreed audit recommendations. Our follow up work will provide the Audit and Assurance Committee with assurance that prior year recommendations are implemented within the expected timescales.</p> <p>Our objective for this review will be as follows:</p> <ul style="list-style-type: none"> <li>+ The Organisation has appropriately implemented any outstanding internal audit recommendations made in prior years.</li> </ul>	2



## Assignment Plans & Dates



### Assignment Plans

A detailed assignment plan will be prepared for each audit undertaken, setting out the scope and objectives of the work, allocating resources and establishing target dates for the completion of the work. Each assignment plan will be agreed and signed off by an appropriate sponsor from the Organisation.

### Key Dates

Visit	Name	No. of audit days	Key Organisation personnel	Provisional start date for visit	Provisional date of issue of draft report	Provisional date for reporting to Audit and Assurance Committee
1	Purchase Order System Review	4	Head of Finance & Corporate Affairs	18 September 2023	6 October 2023	November 2023
	Grants to Gaelic Organisations	2	Director of Developments			
	Employee Performance Management	3	Operations Manager			



## Assignment Plans & Dates



Key Dates (cont.)

Visit	Name	No. of audit days	Key Organisation personnel	Provisional start date for visit	Provisional date of issue of draft report	Provisional date for reporting to Audit and Assurance Committee
2	Income and Creditors	4	Head of Finance & Corporate Affairs	21 November 2023	9 December 2023	February 2024
	Staff Recruitment and Succession Planning	4	Operations Manager			
	Information Security	3	Chief Executive			
3	External Organisations (MFOs) – Performance Management	3	Director of Developments	11 March 2024	1 April 2024	May 2024
	Risk Management	2	Head of Finance & Corporate Affairs			
	Follow up	2	Head of Finance & Corporate Affairs			

+ February 2023

+ Bòrd Na Gàidhlig

15



# Appendices

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+ February 2023



## A – Summary of Internal Audit Input



1 April 2022 to 31 March 2025		Operating Plan (No. Of days)		
System	Audit Area	2022/23	2023/24	2024/25
Financial Systems	Review of New Finance System	4		
	Budgetary & Financial Reporting	4		
	Purchase Order System Review		4	
	Income & Debtors		4	
	Procurement			4
	Payroll & Expenses			4
	Review of new Funding Model for MFOs			3
Non-Financial Systems	Grants to Gaelic Organisations	2	2	2
	Performance Management	3		
	External Organisations (MFOs) – Performance Management	3	3	3
	Employee Performance Management		3	
	Staff Recruitment & Succession Planning		4	
	Absence Management			4
	<b>Total Days c/f</b>	<b>16</b>	<b>20</b>	<b>20</b>



## Summary of Internal Audit Input (Cont.)



1 April 2022 to 31 March 2025		Operating Plan (No. Of days)		
System	Audit Area	2022/23	2023/24	2024/25
	<b>Total days b/f</b>	<b>16</b>	<b>20</b>	<b>20</b>
IT Systems	Information Security & Management		3	
	Cyber Security	4		
Governance	Corporate Governance	3		3
	Risk Management	2	2	2
Required	Follow Up Review	2	2	2
	Audit Management	3	3	3
	<b>Total Days</b>	<b>30</b>	<b>30</b>	<b>30</b>

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+ February 2023

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+ Bòrd Na Gàidhlig

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18



## B – Grading Structure



For each area of review we assign a grading in accordance with the following classification:

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, some minor recommendations identified
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately

For each recommendation we make we assign a grading either as High, Medium or Low priority depending upon the degree of risk assessed as outlined below:

Grading	Risk	Classification
High	High Risk	Major weakness that we consider needs to be brought to the attention of the Audit and Assurance Committee and addressed by senior management of the Organisation as a matter of urgency
Medium	Medium Risk	Significant issue or weakness which should be addressed by the Organisation as soon as possible
Low	Low Risk	Minor issue or weakness reported where management may wish to consider our recommendation



## C – Key Performance Indicators



For each area of review we assign a grading in accordance with the following classification:

Performance Indicator	Target
Internal audit days completed in line with agreed timetable and days allocation	100%
Draft scopes provided no later than 10 working days before the internal audit start date and final scopes no later than 5 working days before each start date	100%
Draft reports issued within 10 working days of exit meeting	100%
Management provide responses to draft reports within 15 working days of receipt of draft reports	100%
Final reports issued within 5 working days of receipt of management responses	100%
Recommendations accepted by management	100%
Draft annual internal audit report to be provided by 30 April each year	100%
Attendance at Audit and Assurance Committee meetings by a senior member of staff	100%
Suitably experienced staff used on all assignments	100%



## D – Training Topics



As a firm we offer a wide range of training topics to our clients and we have listed below some of the topics which we would be able to offer Bòrd Na Gàidhlig.

Topic	Summary
Risk Management	This can cover risk awareness, assessment of risks, responsibilities for monitoring risks, risk appetite and the scoring of risks. This is usually done as a workshop to ensure buy-in from management and committee members to the risk management process.
Role of the Board	This would cover the roles and responsibilities of Board members, including the Chair. This has been particularly useful when new Board members have been appointed and allows members to obtain some knowledge on what the expectation of a Board member is and what they should be looking out for.
Role of Internal Audit	We would provide a short session on what the internal audit function should be delivering to the Organisation and the added value which we would bring.
Finance for Non-Financials	This is useful for committee members who do not have a finance background and covers areas such as the management accounts, budget reporting and the statutory accounts.
Fraud Awareness	We would cover the importance of a having a strong control environment and areas to be aware of in relation to fraud. We would discuss some real-life examples of where we have identified or been asked to investigate allegations of fraud and the results of these investigations.



### Head Office

168 Bath Street,  
Glasgow, G2 4TP

### Oban

4 High Street,  
Oban, PA34 4BG

### Manchester

3 Hardman Square,  
Spinningfields, M3 3EB



<b>For</b>	Audit & Assurance Committee
<b>Date of Meeting</b>	23/05/2023
<b>Location:</b>	Online
<b>Item on Agenda</b>	2.4

<b>Title</b>	Status of Audit Recommendations	
<b>Request</b>	For Decision	
<b>Spokesperson</b>	Nicola Pearson, Head of Finance and Corporate Affairs	
<b>Governance route for the report</b>	<b>Date</b>	<b>Type of Treatment</b>
Sgioba Stiuiridh	29/03/2023	For approval
<b>Appendices</b>	PT1 – Status of Audit Recommendations Register	
<b>1.0</b>	<b>Adhbhar/Reason</b>	
<b>1.1</b>	The purpose of this report is to present information on progress on the actions arising from Internal and External Audit reports to the Audit and Assurance Committee.  The paper is in English as it is presented by the Head of Finance and Corporate Affairs.	
<b>2.0</b>	<b>Cùl-fhiosrachadh/Background</b>	
<b>2.1</b>	It is important the Audit and Assurance Committee assures itself that there is adequate progress and control improvements in implementing the recommendations.	
<b>3.0</b>	<b>Prìomh Aithris/Fiosrachadh / Main points</b>	
<b>3.1</b>	Since the last Audit and Assurance Committee, no actions have been added to the register, two actions have been completed and progress is being made on the outstanding item.	
<b>3.2</b>	There are no outstanding external audit recommendations.	
<b>3.3</b>	The internal audit recommendations are detailed in the appendix.	
<b>4.0</b>	<b>Moladh /Recommendation</b>	
<b>4.1</b>	The Committee is requested to: - Consider the register	
<b>5.0</b>	<b>Prìomh Bhuidhean Ro-innleachdach</b>	
<b>5.1</b>	<b>Buidhean air Ionmhas/Impact on Finance</b>	
	Audit fees are included in the budget.	
<b>5.2</b>	<b>Buidhean air Luchd-obrach/Impact on Staff</b>	
	The register is reviewed by the Leadership Team and managers on a six weekly basis to ensure that progress is being made with the actions.	
<b>5.3</b>	<b>Buidhean air Trèanadh/ Impact on Training</b>	
	n/a	

<b>5.4</b>	<b>Ceanglaichean ri Amasan Ro-innleachadh agus Corporra/Links to Strategic and Corporate Aims</b>			
	The register contributes to the corporate aim that BnG continues to develop how it works.			
<b>5.5</b>	<b>Ceanglaichean ri Frèam-obrach Coileanaidh Nàiseanta/ Links to the National Performance Framework</b>			
	<b>OUR PURPOSE</b>		<b>OUR VALUES</b>	
	To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth		We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way	
	<b>NATIONAL OUTCOMES</b>			
	Human Rights	<input type="checkbox"/>	Children & Young People	<input type="checkbox"/>
	Culture	<input type="checkbox"/>	Communities	<input type="checkbox"/>
	Environment	<input type="checkbox"/>	Poverty	<input type="checkbox"/>
	Health	<input type="checkbox"/>	International	<input type="checkbox"/>
	Learning	<input type="checkbox"/>	Economy	<input type="checkbox"/>
	Successful innovative businesses	<input checked="" type="checkbox"/>		
<b>5.6</b>	<b>Buaidhean air Cliù/Impacts on Reputation</b>			
	It is important the BnG continues to demonstrate improvement and these audit recommendations contribute to this.			
<b>5.7</b>	<b>Buaidhean air Slàinte is Sàbhailteachd/Impacts on Health and Safety</b>			
	n/a			
<b>5.8</b>	<b>Buaidhean Laghail/Legal Impacts</b>			
	n/a			
<b>5.9</b>	<b>Buaidhean air Co-ionannas/Impacts on Equality</b>			
	n/a			
<b>5.10</b>	<b>Buaidhean air Àireannachd/Impacts on Environment</b>			
	n/a			

## Audit Recommendations Register

Seisean Fosgailte  
Cuspair 2.4 PT1

Unique Ref	Date added	Recommendation	Management Action	Owner	Current Position	Date of Update	Progress	Expected Completion Date
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## INTERNAL AUDIT RECOMMENDATIONS

FUR 1	24/08/2021	We recommend the BnG continue to work on the implementation of the new fully cloud based purchase order system. Additionally we recommend that BnG includes order, approval and invoice dates within the current Purchase Order Register being used	We will progress the implementation of a cloud based purchase order system, the roll out of which will also refresh training on the procurement process. BnG accept the recommendation to update the current purchase order register to include order, approval and invoice dates.	Head of Finance & Corporate Affairs	Purchase Order Register has now been updated to include order, approval and invoice date. Cloud based finance system has a PO system sufficient for BnG requirements..	23-Mar-23	Completed	31-Mar-23
FUR 2	24/05/2022	We recommend that BnG continue to review the ways in which proof of adherence to the Procurement Process is incorporated. Quotes obtained from suppliers which are not covered by call - offs, framework or contract should be included in the new Purchase Order system.	BnG will investigate whether the new purchase order or finance system has the capability to include any quotes received from suppliers. However it should be noted that the level and total value of procurement at BnG is low and there will be very few purchases not already covered by the recommendation.	Head of Finance & Corporate Affairs	06.02.23 - Review of system shows there is capability to store quotations and relation information within the purchase order.	06-Feb-23	Completed	31-Jan-23
IAR1	15/11/2022	We recommend the organisation schedule a regular test of the current back up and disaster recover solution in place and that these steps are formalised and the findings documented.	BnG will add an action into the disaster recover section of our business continuity plan to ensure at least annual testing of the current back up and disaster recovery solutions in place.	Operations Manager	Action has been added to the business continuity plan and a test is planned for March 2023. Due to change in personnel in Corporra there has been a delay in implementation.	15-Nov-22	In progress	31-May-23

THERE ARE NO EXTERNAL AUDIT RECOMMENDATIONS



<b>For</b>	Audit & Assurance Committee
<b>Date of Meeting</b>	23/05/2023
<b>Location:</b>	Online
<b>Item on Agenda</b>	3.1

<b>Title</b>	Risk Management Strategy	
<b>Request</b>	For Decision	
<b>Spokesperson</b>	Nicola Pearson, Head of Finance and Corporate Affairs	
<b>Governance route for the report</b>	<b>Date</b>	<b>Type of Treatment</b>
Leadership Team	11.05.2023	For Approval
<b>Appendices</b>	PT 1 – Risk Management Strategy	
<b>1.0</b>	<b>Purpose</b>	
<b>1.1</b>	<p>The paper presents the updated Risk Management Strategy for the organisation.</p> <p>The paper is in English as it is presented by the Head of Finance and Corporate Affairs and will be reviewed by the internal and external auditors as part of their audit work.</p>	
<b>2.0</b>	<b>Background</b>	
<b>2.1</b>	<p>The Risk Strategy was last agreed by the Audit and Assurance Committee in May 2022.</p> <p>It is reviewed on an annual basis and updated where appropriate.</p>	
<b>3.0</b>	<b>Main points</b>	
<b>3.1</b>	<p>There has been a slight addition to the wording in 2.1 to clarify the focus on the risk register. Following on from discussions at the training session on risk management, there are proposed changes to the roles and responsibilities set out in section 5.</p>	
<b>4.0</b>	<b>Recommendation</b>	
<b>4.1</b>	<p>The Committee is requested to:</p> <ul style="list-style-type: none"> <li>- Discuss the information presented;</li> <li>- Agree the changes; and</li> <li>- Report on the strategy to the Board</li> </ul>	
<b>5.0</b>	<b>Key Strategic Impacts</b>	
<b>5.1</b>	<b>Impact on Finance</b>	
	No direct impact but ensures that financial risks are considered by the organisation.	
<b>5.2</b>	<b>Impact on Staff</b>	
	n/a	
<b>5.3</b>	<b>Impact on Training</b>	
	n/a	
<b>5.4</b>	<b>Links to Corporate Aims</b>	

	The report contributes to the corporate aim (4.4 that BnG continues to develop how it works.		
<b>5.5</b>	<b>Links to the National Performance Framework</b>		
	<b>OUR PURPOSE</b>		<b>OUR VALUES</b>
	To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth		We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way
	<b>NATIONAL OUTCOMES</b>		
	Human Rights	<input type="checkbox"/>	Children & Young People <input type="checkbox"/>
	Culture	<input type="checkbox"/>	Communities <input type="checkbox"/>
	Environment	<input type="checkbox"/>	Poverty <input type="checkbox"/>
	Health	<input type="checkbox"/>	International <input type="checkbox"/>
	Learning	<input type="checkbox"/>	Economy <input type="checkbox"/>
	Successful innovative businesses	<input checked="" type="checkbox"/>	
<b>5.6</b>	<b>Impact on Reputation</b>		
	Managing risk effectively is important to the organisation's reputation and the strategy ensures that there is an effective system in place.		
<b>5.7</b>	<b>Impact on Health and Safety</b>		
	n/a		
<b>5.8</b>	<b>Legal Impact</b>		
	n/a		
<b>5.9</b>	<b>Impact on Equality</b>		
	n/a		
<b>5.10</b>	<b>Impact on Environment</b>		
	n/a		

**BÒRD NA GÀIDHLIG**  
**RISK MANAGEMENT STRATEGY****1. INTRODUCTION**

- 1.1 The management of risk involves the identification and evaluation of uncertainties and opportunities associated with the delivery of agreed objectives. These uncertainties and opportunities can be internal or external to the organisation.
- 1.2 Risk management can operate at many organisational levels. At the top level, strategic risk management focuses on the delivery of long term corporate objectives, most commonly set out in Corporate and Operational Plans. Tactical and delivery risks will relate to annual operational plans and to specific project and activity plans respectively.
- 1.3 Risk management processes set out the organisation's planned responses to these uncertainties and untested opportunities in delivering its objectives. Risk management is focused on working to support achievement of goals and objectives. Through the risk management processes Bòrd na Gàidhlig seek to identify the key uncertainties that may adversely impact on its delivery, and identify the steps it plans to take in moderating those uncertainties. BnG also seek to evaluate opportunities that present themselves, consider their potential benefits and consequences, and determine whether to pursue those options further.
- 1.4 Those responsible for overseeing delivery of objectives need to establish their risk appetite – the extent to which they are willing to accept a degree of uncertainty around strategic, tactical and operational objectives, and the degree of work which needs to be focused more on reducing the levels of uncertainty associated with delivery. BnG's risk management approach seeks to support the evaluation of risk, the potential to reduce or mitigate these risks, and determine whether remaining or residual levels of risk are acceptable.

**2. STRATEGIC RISK MANAGEMENT**

- 2.1 Risk Management in Bòrd na Gàidhlig is led from the strategic level. The organisation has statutory responsibility for the submission of a National Gaelic Language Plan to Scottish Ministers every five years. The Board agrees a five-year Corporate Plan for the organisation, and establishes a strategic risk register which identifies the main risks that could impact on the achievement of the long term priorities and objectives adopted within the National and Corporate Plans that are within the organisation's control. The Board, with the support of the Leadership Team, also establishes a set of mitigation actions which are focused on reducing the levels of uncertainty – whether the likelihood of a risk occurring or its impact should it occur – to acceptable levels wherever possible.
- 2.2 The Board is responsible for managing the approach to strategic risk in delivery of its long-term goals and achieves this through integrating its review of the strategic risk position as an embedded element of its regular review of Corporate Plan delivery. The status of strategic risks is assessed quarterly, and also against updates presented by internal audit on delivery against strategic plans. Embedding these processes ensures the process of risk management remains relevant and directly linked to the process of monitoring delivery of the organisation's objectives.
- 2.3 The completeness of Bòrd na Gàidhlig's risk register can be assessed at these points, as can the effectiveness of mitigation actions. Newly emerging uncertainties or opportunities and the

planned approach to them can be added, while any risks which have been adequately reduced can be removed from the risk register.

- 2.4 Between Board meetings, the responsibility for monitoring strategic risk management and the coverage of the risk register and management action is delegated to the Board's Audit and Assurance Committee. They fulfill this responsibility through monitoring the risk register at their quarterly meetings and receiving updates from the Leadership Team on any exceptional new risks arising between meetings. The Leadership Team also undertakes regular reviews of the risk register.

### 3. RISK APPETITE

- 3.1 Risk appetite underpins our overall corporate strategy, delivery of corporate objectives and stakeholder expectations. The approach to risk management set out above establishes that Bòrd na Gàidhlig has a dynamic rather than formulaic approach to risk appetite. This is particularly evident in that BnG have a low risk appetite for corporate and financial matters, as befits a public body. There is an increased risk appetite in the development function, enabling innovation and testing of approaches across a wider range of situations and scenarios.

### 4. RISK ASSESSMENT

- 4.1 The arithmetic assessment of likelihood and impact before and after mitigation is an element of the risk management approach. However, the key determinant of risk appetite is the Board's evaluation of the coverage of the strategic risk register and adequacy of management and mitigation responses rather than a formulaic approach to reducing risk values.
- 4.2 Risks are assessed to assert the significance of the threat and at what level the risk should be treated. Each risk is scored as high, medium or low based on the risks **Impact x Likelihood**. Impact and likelihood are scored from 1 to 5 based on the guidance tables below. Risk assessors should choose the most suitable category of impact or likelihood for each risk. Our risk registers set out a resultant risk assessment level after the potential impact of management and mitigation action.
- 4.3.4 The impact of a risk will depend on the size and complexity of the risk, as well as the risk appetite for the related Activity.

Score	Financial	Operational	Stakeholder	Reputation	People	Budget Reduction	Compliance
1	No impact on ability to deliver a balanced budget	No negative impact on ability to deliver the service	Some stakeholder concerns but little damage to confidence	Some local media coverage but not leading to any influence on Bòrd na Gàidhlig's reputation	Little impact on staff. No adverse motivational or welfare concerns	<3%	No impact on ability to ensure compliance.
2	Ability to deliver a balanced budget will be realised with minimal adjustment	There will be minimal impact on ability to deliver functions	Minor damage to stakeholder confidence, mainly with short-term implications	Principally local media coverage with some national and social media coverage with minor impact on	Staff motivation affected. Minor reduction in output from staff	4% to 9%	There will be minimal impact on ability to ensure compliance.

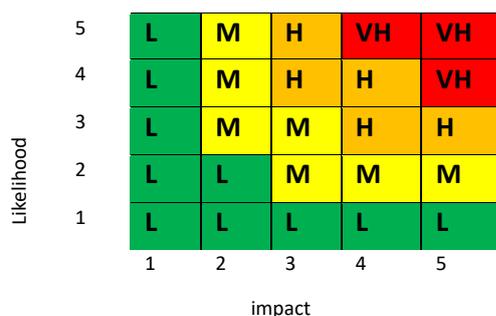
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				Bòrd na Gàidhlig's reputation			
3	Action required to ensure delivery of a balanced budget. Potential adverse impact on service delivery	There will be reduction in the ability to deliver functions and there may be minor service reduction.	Moderate damage to stakeholder confidence, mainly with short-term but possibly with some longer-term implications	National/ social media coverage with moderate and short-term impact on Bòrd na Gàidhlig's reputation	Staff attendance rates reduced. Health issues arising. Impact on functions to deliver against plans.	10% to 14%	Additional action required in order to address non-compliance and programme of improvement in place.
4	Insufficient finances available, leading to some parts of function delivery being adversely affected	Function disruption for an extended period. Major consequence.	Major damage to stakeholder confidence - long term implications for relationship	National/ social media coverage with significant and medium-term impact on Bòrd na Gàidhlig's reputation	Staff leave the service. Inability for functions to meet objectives. Bòrd na Gàidhlig unable to deliver strategic priorities	15% to 25%	Major issues regarding compliance and extensive programme of improvement in place.
5	Failure to live within means, all function delivery areas will be affected, Government intervention required	Failure to deliver functions	Total destruction of stakeholder confidence, very severe impact on re-building confidence for any future relationship	Major PR disaster, severe long-term damage to the reputation of Bòrd na Gàidhlig.	Unable to deliver against corporate plan or ministerial expectations	>25%	Non-compliance such that Government intervention will be required.

4.4 The likelihood score is an indication of how likely it is that a risk will materialise, and also includes a scale for specific change projects or new areas of work.

Score	Description
1	Very Low – Where an occurrence is improbable or very unlikely
2	Low – Where an occurrence is possible but the balance of probability is against
3	Medium - Where it is likely or probable that an incident will occur
4	High – Where it is highly likely that an incident will occur
5	Very High – Where it is almost certain that an incident will occur

4.5 Where a risk has been scored, it will achieve a score of Very High, High, Medium or Low.



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Cuspair 3.1 PT1

- 4.6 When assigning risk ratings the criteria below are used to assess the action necessary. This forms part of the risk appetite.

<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
<b>Medium</b>	Risk Score 6-10	Controls can be put in place or the risk accepted. Subjected to quarterly monitoring.
<b>Low</b>	Risk Score 1-5	Acceptable level of risk subject top six monthly monitoring

- 4.7 Once a risk has been assessed it is necessary to determine the most appropriate response to managing it. There are five potential ways to manage risks. These are:

**Tolerate** - Accept the consequences of the risk should it occur. If the risk is tolerated no control measures require to be implemented and therefore the risk only requires to be monitored on quarterly basis.

**Treat** - Take action to reduce the probability and/or impact of the risk.

**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

## 5. ROLES AND RESPONSIBILITIES

- 5.1 The Board is responsible for ensuring that effective arrangements are in place to provide assurance on risk management. Board members receive a report from the Audit and Assurance Committee on the strategic risk register at quarterly board meetings and will consider individual risks in depth on a regular basis..
- 5.2 The Audit & Assurance Committee (AAC) provides support to the Board for issues of risk management, control and governance. They review the strategic risk register at quarterly meetings, with information on increases/decreases in risks provided, and consider the incorporation of new risks or removal of low-level risks.
- 5.3 Leadership Team are responsible for continuing to develop the strategic risk register and for implementing actions identified to ameliorate risks. They are identified individually as responsible for specific risks. They are also responsible for the development and monitoring of the operational risk register as well as implementing any identified actions, in the same way as the strategic risk register. They also should advise the Audit & Assurance Committee of any new strategic risk which arises between AAC meetings.

## 6. OPERATIONAL RISK REGISTER

- 6.1 The operational risk register identifies the risks to achievement of operational objectives. Risks are assessed using the same assessment system as the strategic risk register and the same principles for addressing risks are used. Again, each risk is allocated to a senior officer who takes responsibility for it. The operational risk register is updated at the regular Leadership Team meetings.

## **7. REVIEW**

- 7.1 Bòrd na Gàidhlig's risk appetite will be reviewed annually and considered by the Board to check that the risk appetite remains appropriate to deliver the organisation's intended strategic aims and objectives in light of internal and external drivers and constraints.

**Nicola Pearson**  
**Ceann Ionmhais agus Cùisean Corporra**  
**10.05.2023**



<b>For</b>	Audit & Assurance Committee
<b>Date of Meeting</b>	23/05/2023
<b>Location:</b>	Online
<b>Item on Agenda</b>	4.1

<b>Title</b>	Best Value Statement	
<b>Request</b>	For Decision	
<b>Spokesperson</b>	Nicola Pearson, Head of Finance and Corporate Affairs	
<b>Governance route for the report</b>	<b>Date</b>	<b>Type of Treatment</b>
Leadership Team	11/05/23	For approval
<b>Appendices</b>	PT 1 – Best Value Statement 2022/23	
<b>1.0</b>	<b>Purpose</b>	
<b>1.1</b>	<p>The purpose of this paper is to seek approval for the Best Value Statement of 2022/23.</p> <p>The paper is in English as it is presented by the Head of Finance and Corporate Affairs.</p>	
<b>2.0</b>	<b>Background</b>	
<b>2.1</b>	<p>Best Value is a requirement of public bodies. Guidance is provided in the Scottish Public Finance Manual and Audit Scotland (AS) defines it as follows:</p> <p>Best Value is about ensuring that there is good governance and effective management of resources, with a focus on improvement, to deliver the best possible outcomes for the public.</p> <p>The duty of Best Value applies to all public bodies in Scotland. It is a statutory duty for local authorities, such as councils. It is a formal duty for the Scottish Police Authority and Chief Constable, the Scottish Fire &amp; Rescue Authority and Chief Fire Officer and in the rest of the public sector it is a formal duty on Accountable Officers, such as the chief executives of NHS bodies or of further education colleges.</p> <p>The last Best Value statement was agreed by the Committee in May 2022, and the statement is updated annually.</p>	
<b>3.0</b>	<b>Main points</b>	
<b>3.1</b>	<p>The statement reflects the seven areas recommended by SG and AS guidance and these are:</p> <ul style="list-style-type: none"> <li>• Vision and Leadership</li> <li>• Effective Partnerships</li> <li>• Governance &amp; Accountability</li> <li>• Use of Resources</li> <li>• Performance Management</li> </ul> <p>And the two cross-cutting themes:</p> <ul style="list-style-type: none"> <li>• Equality (SPFM – “Equal Opportunities arrangements”)</li> <li>• Sustainability (SPFM – “A Contribution to Sustainable Development”)</li> </ul>	

	<p>In order to make the most effective use of resources, the measures suggested for monitoring targets are systems and processes that are already in place, rather than the creation of new, additional metrics.</p> <p>The Best Value statement for the financial year 2022/23 and this will be reviewed once the Annual Reports &amp; Accounts are approved by the Board in October.</p>			
<b>4.0</b>	<b>Recommendation</b>			
<b>4.1</b>	<p>The Committee is requested to:</p> <ul style="list-style-type: none"> <li>- Consider the statement and make recommendations for improvement as appropriate;</li> <li>- Approve the statement.</li> </ul>			
<b>5.0</b>	<b>Key Strategic Impacts</b>			
<b>5.1</b>	<b>Impact on Finance</b>			
	The statement relates to how the organisation uses its finances; it does not incur additional expenditure as a result of having the statement.			
<b>5.2</b>	<b>Impact on Staff</b>			
	The principle of best value informs our approach to how we delivery our work and therefore impacts on staff in all that they do.			
<b>5.3</b>	<b>Impact on Training</b>			
	N/a			
<b>5.4</b>	<b>Links to Corporate Aims</b>			
	The report contributes to the corporate aim that BnG continues to develop how it works.			
<b>5.5</b>	<b>Links to the National Performance Framework</b>			
	<b>OUR PURPOSE</b>		<b>OUR VALUES</b>	
	To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth		We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way	
	<b>NATIONAL OUTCOMES</b>			
	Human Rights	<input type="checkbox"/>	Children & Young People	<input type="checkbox"/>
	Culture	<input type="checkbox"/>	Communities	<input type="checkbox"/>
	Environment	<input type="checkbox"/>	Poverty	<input type="checkbox"/>
	Health	<input type="checkbox"/>	International	<input type="checkbox"/>
	Learning	<input type="checkbox"/>	Economy	<input type="checkbox"/>
	Successful innovative businesses	<input checked="" type="checkbox"/>		
<b>5.6</b>	<b>Impact on Reputation</b>			
	Demonstration of best value is important to maintaining the high reputation of Bòrd na Gàidhlig and also to the public sector.			
<b>5.7</b>	<b>Impact on Health and Safety</b>			
	N/a			
<b>5.8</b>	<b>Legal Impact</b>			
	This is a formal duty of the Accountable Officer.			
<b>5.9</b>	<b>Impact on Equality</b>			
	The statement includes consideration of ensuring equality and diversity.			

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Cuspair 4.1

<b>5.10</b>	<b>Impact on Environment</b>
	The statement includes Sustainability as one of the key themes, and it describes how the organisation aims to address environmental matters.

**Bòrd na Gàidhlig Best Value Statement – 2022/23**

The duty of Best Value in Public Services is to make arrangements to secure continuous improvement in performance whilst maintaining an appropriate balance between quality and cost, having regard to economy, efficiency, effectiveness and equal opportunities. Our Accountable Officer is responsible for the delivery of Best Value.

***Vision & Strategic Priorities***

Bòrd na Gàidhlig (BnG) are a small organisation with a big vision – that Gaelic is seen and heard on a daily basis across Scotland, such that it is widely recognised as an integral part of Scottish life and a national cultural and economic asset.. BnG work with partners to ensure that our vision for Gaelic is progressed.

BnG's role, as set out in the Gaelic Language (Scotland) Act 2005, comprises policy development, provision of advice and funder. It also includes strategic oversight of the National Gaelic Language Plan, with an important responsibility as the Scottish Ministers' advisors on the Gaelic language.

Full details of BnG's vision and strategic priorities, and how these are measured can be found in the Corporate Plan 18 -23.

**Target:** the achievement of Corporate and Operational Plans.

**Metric:** Annual Report and Accounts

***Partnership***

At the heart of the BnG vision and strategy are our partners. BnG recognise that to deliver the greatest impact, there is a need to focus strategy on working with those key partner organisations who work across communities throughout Scotland, reaching current and future Gaelic speakers and those who are interested in Gaelic.

The Gaelic language does not exist in isolation – it is connected to the land, the people, our history, our music and literature. BnG's partners are working tirelessly to bring Gaelic language and culture to a wider audience and BnG aim to facilitate their work, in addition to delivering our own.

BnG align the choice of key partners with strategic priorities and reach formal agreements in line with BnG's strategic plan. A continual two-way dialogue is promoted with partners and BnG actively seek to participate in their strategic discussions.

**Target:** that stakeholders provide positive feedback about how we work.

**Measure:** annual stakeholder survey, maintaining a similar level of satisfaction as in April 2022.

***Governance and Accountability***

BnG believe the key to effective governance and accountability lies in transparency and openness. BnG work hard to ensure that the public has access to key documents and papers and consistently put the maximum information into the public domain as we can. BnG invite interested parties to attend meetings where possible and use digital mediums to ensure geography is no barrier to attendance.

BnG are open and honest about decision-making process and seek to measure each decision against strategic priorities to ensure the greatest impact and value for money. BnG publish decisions on its website. In addition, all funding decisions are made easily available through a national, online, searchable database.

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

**Target:** that external and internal audits provide positive reports on how BnG works.

**Measure:** Internal and external audit reports annually.

### *Use of resources*

When developing the National Gaelic Language Plan, BnG map the current profile of activity around Gaelic across Scotland at all levels and seek to understand how to maximise our reach and impact and that of our partners.

Each individual and organisation supported, directly or indirectly, sits at a different point on the spectrum of fluency in Gaelic and it is BnG's goal to facilitate people moving along that spectrum through an advisory, strategic, and funding roles.

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

**Measure:** Annual Report and Accounts.

### *Equality*

Gaelic belongs to all the people of Scotland and BnG will seek to ensure the relevance of our work across all communities, regardless of the status of Gaelic in that community. BnG will employ a diverse range of tools to reach those who may not be engaged by traditional methods and will seek to promote the diversity of the BnG staff team and continually foster innovation and creativity.

**Target:** evidence is provided for a diverse range of communities.

**Measure:** Responses submitted to regional and national public consultations.

### *Sustainability*

Bòrd na Gàidhlig is committed to sustainable development. Our work means that we include language development as part of the definition of sustainability. Gaelic language and culture are closely entwined with the environment and in BnG's work with partners we will ensure that those connections are communicated. The organisation reviews its operations to identify ways in which to increase positive actions for the environment and decrease those with negative impacts.

**Target:** re-establishment of BnG staff environmental group.

**Measure:** Biodiversity Report, meeting the requirements of Scottish Government.



<b>For</b>	Audit & Assurance Committee
<b>Date of Meeting</b>	23/05/2023
<b>Location:</b>	Online
<b>Item on Agenda</b>	4.2

<b>Title</b>	Audit & Assurance Committee Annual Report	
<b>Request</b>	For Decision	
<b>Spokesperson</b>	Stewart MacLeod, Chair of Audit and Assurance Committee	
<b>Governance route for the report</b>	<b>Date</b>	<b>Type of Treatment</b>
-	-	-
<b>Appendices</b>	PT 1 – AAC Annual Report	
<b>1.0</b>	<b>Purpose</b>	
<b>1.1</b>	<p>In accordance with the Scottish Government Manual for Audit and Assurance Committees, the Audit and Assurance Committee is required to provide an annual report to the Board and the Accountable Officer, in sufficient time to complete the accounts and report with a summary of its findings from its work during the year.</p> <p>The Audit and Assurance Committee is required to report annually to the full Board on its work over the year, and on the reports provided to the Committee by internal and external auditors.</p> <p>This paper is in English as supporting papers were prepared in English by the Head of Finance and Corporate Affairs.</p>	
<b>2.0</b>	<b>Background</b>	
<b>2.1</b>	n/a	
<b>3.0</b>	<b>Main points</b>	
<b>3.1</b>	This Annual Report is presented on behalf of the Audit and Assurance Committee and reports on its work from April 2022 to March 2023.	
<b>4.0</b>	<b>Recommendation</b>	
<b>4.1</b>	<p>The Committee is requested to:</p> <ul style="list-style-type: none"> <li>- Note the information presented; and</li> <li>- Agree the report for presentation to the Board.</li> </ul>	
<b>5.0</b>	<b>Key Strategic Impacts</b>	
<b>5.1</b>	<b>Impact on Finance</b>	
	The report does not have a direct financial impact.	
<b>5.2</b>	<b>Impact on Staff</b>	
	The report gives an account of work carried out by the officers during the year.	
<b>5.3</b>	<b>Impact on Training</b>	
	The report has no impact on training.	
<b>5.4</b>	<b>Links to Corporate Aims</b>	

	The report contributes to the corporate aim that BnG continues to develop how it works.			
<b>5.5</b>	<b>Links to the National Performance Framework</b>			
	<b>OUR PURPOSE</b>		<b>OUR VALUES</b>	
	To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth		We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way	
	<b>NATIONAL OUTCOMES</b>			
	Human Rights	<input type="checkbox"/>	Children & Young People	<input type="checkbox"/>
	Culture	<input type="checkbox"/>	Communities	<input type="checkbox"/>
	Environment	<input type="checkbox"/>	Poverty	<input type="checkbox"/>
	Health	<input type="checkbox"/>	International	<input type="checkbox"/>
	Learning	<input type="checkbox"/>	Economy	<input type="checkbox"/>
	Successful innovative businesses	<input checked="" type="checkbox"/>		
<b>5.6</b>	<b>Impact on Reputation</b>			
	The report contributes to increased understanding of the governance systems and activities of BnG, thereby supporting its reputation.			
<b>5.7</b>	<b>Impact on Health and Safety</b>			
	n/a			
<b>5.8</b>	<b>Legal Impact</b>			
	n/a			
<b>5.9</b>	<b>Impact on Equality</b>			
	n/a			
<b>5.10</b>	<b>Impact on Environment</b>			
	n/a			

## Annual report to the Board from the Audit and Assurance Committee

### Background

The Audit and Assurance 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.

This Annual Report is presented on behalf of the Audit and Assurance Committee to cover the period of its operations from April 2022 to March 2023.

### Overview

- The period of this Annual Report covers consideration of final accounts for 2021/22, together with associated reports from the organisation's external auditors.
- The Committee has also continued to have oversight of the work of the organisation's internal auditors and consider reports issued by them.
- The Committee met four times over the period covered by this report.

### Work of the Committee

#### Meetings of the AAC

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

The AAC held meetings on 24 May 2022, 6 September 2022, 15 November 2022, and 7 February 2023. In accordance with good practice, the Committee met privately with the internal and external auditors at the end of committee meetings when required. The Chair held meetings with officers and the Chair of the Board during the year and presented the minutes of each Committee meeting to the following Board meeting. The Chair provides information to Board on reports that have been through AAC and then presented to Board for approval or noting.

#### Key Activities

In addition to 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:

- The Committee continued to take a strategic oversight of the organisation's risk management strategy and considered the strategic risk register at every meeting in 2022/23. 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.
- Members of the Committee undertook Risk Management training in 2023.
- The Committee reviewed and updated its Terms of Reference, and prepared and considered a Committee Work Plan which was reviewed at every meeting
- The Committee reviewed a report on Data Protection at two meetings
- The Committee reviewed and discussed a Cyber Resilience Report.
- 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.
- The Committee gave consideration and agreement to forward audit activity plans. The Committee agreed the plan of internal audit activity for 2022/23 as part of the Audit Needs Assessment by the internal auditors Wylie & Bisset. The Committee also agreed the plan for the 2022/23 external audit and oversaw progress in delivery of the external audit.
- 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 2021/22 and conduct of the financial and wider control procedures over the course of the year.

### Internal Audit

Over the course of the period of this report, eight management reports were presented to the Committee. A further report on Internal Audit Recommendations Follow-up was also reviewed during the period. The 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.

The Internal Audit opinion for the year 2022/23 is that "Bòrd na Gàidhlig did have adequate and effective risk management, control and governance processes to manage its achievement of the Organisation's objectives at the time of our audit work. In our opinion, the Organisation has proper arrangements to promote and secure for money."

Table One below presents the overall conclusion and a summary of the number of internal audit recommendations, classified according to the degree of risk assessed by the internal auditors, for the reports set out in the Internal Audit Plan 2022/23.

**Table One: Summary of 2022/23 Internal Audit Findings**

Summary of Internal Audit Findings					
Audit Area	Overall Conclusion	Recommendation grading			Areas of good practice
		High	Medium	Low	
Budgetary and Financial Reporting	Strong	0	0	0	8
Governance	Strong	0	0	0	7
Performance Management	Strong	0	0	0	7
Grants to Gaelic Organisations	Strong	0	0	0	4
Risk Management	Strong	0	0	0	9
Cyber Security	Substantial	0	1	0	13
Review of Financial System *	Strong	0	0	1	3
External Organisations Performance Management *	Strong	0	0	1	4
Annual follow-up *	Strong	0	0	0	n/a
Total		0	1	2	55
2021/22 Total for comparison		0	1	4	75

\* Audit findings reported in 2023/24

**Internal Control Effectiveness Categories**

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.

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

**External Audit**

The Audit & Assurance Committee considered Deloitte's report to those charged with governance on the audit of the 2021/22 accounts at its meeting of 6 September 2022.

The accounts and external auditor's report for 2021/22 were considered and approved by the Committee and recommended to the Board. The accounts were signed by the Chief Executive as Accountable Officer and Deloitte LLP on 24th October 2022, submitted to the Auditor General, and laid before the Scottish Parliament on 9th November 2022.

The verbal report on the Annual Audit Plan for 2022/23 was given to the Committee by the external auditors at the February 2023 meeting and was approved by the Committee via email in March 2023.

**Strategic Risk Management**

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.

Committee Members and Leadership Team all attended training on Risk Management in March 2023 and a revised format for the Strategic Risk Register is being considered.

**Conclusions**

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.

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 has guided the direction and approach of the internal auditors and their programme of work. The Committee has also monitored delivery against approved action plans.

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

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 BnG's systems.

I would like to thank my fellow Board members and co-opted members who served on the Committee for their contribution. 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.

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**  
**May 2023**

**Annex A****Membership of the Bòrd na Gàidhlig Audit and Assurance Committee  
April 2022 to March 2023**

Members:

Stewart MacLeod (Chair)

Jennifer Gilmour

Seonaidh Charity

Robert MacKinnon (co-opted Member from 07/02/2023)

**Attendance:**

Member	Number of meetings 2022/23	Attendance
Stewart MacLeod (Chair)	4	4
Seonaidh Charity		4
Jennifer Gilmour		4
Robert MacKinnon	1	1

**Regular Attendees:**Leadership Team

Shona MacLennan, Ceannard

Nicola Pearson, Head of Finance &amp; Corporate Affairs

Deloitte LLP

Karlyn Watt, Senior Manager Audit &amp; Assurance

Audit Scotland

Brian Battison, Audit Manager

Wylie & Bissett LLP

Scott McCready, Internal Audit Manager

Susan Brook, Senior Internal Audit Manager

TKM Consulting

Liz Taylor, Data Protection Officer

**Occasional Attendees:**Bòrd na Gàidhlig

Louise MacLean, Operations Manager

Wylie & Bissett LLP

Kevin McDermott, Senior IT Auditor

Deloitte LLP

Pat Kenny, Director



<b>For</b>	Audit & Assurance Committee
<b>Date of Meeting</b>	23/05/2023
<b>Location:</b>	Online
<b>Item on Agenda</b>	4.3

<b>Title</b>	Terms of Reference and Membership		
<b>Request</b>	For Decision		
<b>Spokesperson</b>	Nicola Pearson, Head of Finance and Corporate Affairs		
<b>Governance route for the report</b>	<b>Date</b>	<b>Type of Treatment</b>	
-	-	-	
<b>Appendices</b>	PT 1 – Terms of Reference		
<b>1.0</b>	<b>Purpose</b>		
<b>1.1</b>	<p>The paper presents updates made to the Terms of Reference that require approval from the Audit and Assurance Committee, prior to requesting approval from the Board.</p> <p>This paper is in English as it is presented by the Head of Finance and Corporate Affairs.</p>		
<b>2.0</b>	<b>Background</b>		
<b>2.1</b>	The Audit and Assurance Committee work to the remit contained within the Terms of Reference, and as approved by the Board.		
<b>3.0</b>	<b>Main points</b>		
<b>3.1</b>	<p>The changes proposed to the Terms of Reference are:</p> <ul style="list-style-type: none"> <li>The update of membership of the committee</li> </ul>		
<b>4.0</b>	<b>Recommendation</b>		
<b>4.1</b>	<p>The Committee is requested to:</p> <ul style="list-style-type: none"> <li>Consider the terms of reference for the Audit and Assurance Committee, and consider the amendments made.</li> <li>Endorse the updated Terms of Reference for recommending to the Board for approval.</li> </ul>		
<b>5.0</b>	<b>Key Strategic Impacts</b>		
<b>5.1</b>	<b>Impact on Finance</b>		
	N/a		
<b>5.2</b>	<b>Impact on Staff</b>		
	N/a		
<b>5.3</b>	<b>Impact on Training</b>		
	N/a		
<b>5.4</b>	<b>Links to Corporate Aims</b>		

	The report contributes to the corporate aim that BnG continues to develop how it works.			
<b>5.5</b>	<b>Links to the National Performance Framework</b>			
	<b>OUR PURPOSE</b>		<b>OUR VALUES</b>	
	To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth		We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way	
	<b>NATIONAL OUTCOMES</b>			
	Human Rights	<input type="checkbox"/>	Children & Young People	<input type="checkbox"/>
	Culture	<input type="checkbox"/>	Communities	<input type="checkbox"/>
	Environment	<input type="checkbox"/>	Poverty	<input type="checkbox"/>
	Health	<input type="checkbox"/>	International	<input type="checkbox"/>
	Learning	<input type="checkbox"/>	Economy	<input type="checkbox"/>
	Successful innovative businesses	<input checked="" type="checkbox"/>		
<b>5.6</b>	<b>Impact on Reputation</b>			
	N/a			
<b>5.7</b>	<b>Impact on Health and Safety</b>			
	N/a			
<b>5.8</b>	<b>Legal Impact</b>			
	N/a			
<b>5.9</b>	<b>Impact on Equality</b>			
	N/a			
<b>5.10</b>	<b>Impact on Environment</b>			
	N/a			



## NA BUN-RIAGHAILTEAN

### A' CHOMATAIDH SGRÙDAIDH IS DEARBHACHD

#### TERMS OF REFERENCE

#### AUDIT & ASSURANCE COMMITTEE

Air aontachadh le/Approved by: **Am Bòrd Stiùiridh – The Board**

Air aontachadh air/Approved on: **2022-06-23**

Ath-nuadhachadh a dhìth/Review due on: **2023-05**

A' Ghàidhlig is Beurla Co-ionnan: **OND**

## A' CHOMATAIDH SGRÙDAIDH IS DEARBHACHD

### NA BUN-RIAGHAILTEAN

Tha am Bòrd Stiùiridh air Comataidh Sgrùdaidh is Dearbhachd a stèidheachadh mar Chomataidh den Bhòrd Stiùiridh gus taic a chumail ris na dleastanasan aige a thaobh chùisean co-cheangailte ri rianachd chunnartan, smachd agus riaghladh agus dearbhadh co-cheangailte ri sin tro phròiseas le sgrùdadh, ath-bhreithneachadh agus ceasnachadh cuideachail.

### Ballrachd

- Tha na buill den chomataidh nam Buill Bùird: Stiubhairt MacLeòid, Jennifer Gilmour, Seonaidh Charity agus Raibeart MacFhionghuin
- Bidh Stiubhairt MacLeoid na chathraiche air a' chomataidh.
- Bidh Buill air an Comataidh airson teirm de 2 bhliadhna, agus 's urrainnear seo sìneadh mar a tha feum.
- Bheir Ceann an Ionmhais is Chùisean Corporra taic rùnaireachd dhan chomataidh.
- Ma bhios Ball dheth, gun leisgeul resuanta, bho choinneamhan a' chomataidh airson barrachd na 4 mìos no airson 3 coinneamhan co-leantaileachd agus chan eil iad air cead fhaighinn bhon Cathraiche, leigidh an comataidh fios don Bhòrd-stiùiridh.

### Ag aithris

- Bidh a' chomataidh ag aithris gu foirmeil ann an sgrìobhadh dhan Bhòrd agus dhan Oifigear Chunntachail às dèidh gach coinneimh. Mar as trice bidh lethbhreac de gheàrr-chunntas na coinneimh mar bhunait na h-aithris.
- Bheir a' chomataidh Aithisg Bhliadhnail dhan Bhòrd agus dhan Oifigear Chunntachail, ann an ùine gu leòr gus crìoch a chur air na cunntasan agus air an aithris air riaghladh, le geàrr-chunntas air na co-dhùnaidhean aice bhon obair a rinn i tron bhliadhna.

### Dleastanasan

Bheir a' chomataidh comhairle dhan Bhòrd agus dhan Oifigear Chunntachail air:

- na pròiseasan airson rianachd chunnartan, smachd agus riaghladh agus air an aithris air riaghladh;
- na poileasaidhean cunntasachd, na cunntasan, agus aithisg bhliadhnail na buidhne, a' gabhail a-steach a'

## AUDIT AND ASSURANCE COMMITTEE

### TERMS OF REFERENCE

The Board has established an Audit and Assurance Committee as a Committee of the Board to support it in their responsibilities for issues of risk management, control and governance and associated assurance through a process of scrutiny, review and constructive challenge.

### Membership

- The members of the committee are Board Members: Stewart MacLeod, Jennifer Gilmour, Seonaidh Charity and Robert MacKinnon
- The committee will be Chaired by Stewart MacLeod
- Members of the committee will be appointed for a term of 2-years, which can be renewed on a rolling basis.
- The committee will be provided with a secretariat function by the Head of Finance and Corporate Affairs.
- If a member is absent, without reasonable justification, from meetings of the committee for a period of longer than 4 months or for 3 consecutive meetings and has not been given leave by the chair to do so, the committee will advise the Board

### Reporting

- The committee will formally report in writing to the Board and Accountable Officer after each meeting. A copy of minutes of the meeting will usually form the basis of the report.
- The committee will provide the Board and Accountable Officer with an Annual Report, timed to support finalisation of the accounts and the governance statement, summarising its conclusions from the work it has done during the year.

### Responsibilities

The committee will advise the Board and Accountable Officer on:

- the strategic processes for risk management, control and governance and the governance statement;

## Seisean Fosgailte | Open Session Cuspair 4.3 PT1

phròiseas airson lèirmheas a dhèanamh air na cunntasan mus tèid an cur chun an luchd-sgrùdaidh, na mearachdan a thèid a lorg, agus litir-dhearbhaidh an luchd-stiùiridh dhan luchd-sgrùdaidh bhon taobh a-muigh;

- na gnìomhan a tha fa-near dhan luchd in-sgrùdaidh agus dhan luchd-sgrùdaidh bhon taobh a-muigh agus toraidhean na h-obrach aca;
- iomchaidheachd freagairt an luchd-stiùiridh do chùisean a chaidh a chomharrachadh le obair sgrùdaidh, a' gabhail a-steach litir/aithisg riaghlaidh an luchd-sgrùdaidh bhon taobh a-muigh;
- èifeachdachd na h-àrainneachd smachd taobh a-staigh na buidhne;
- barantasan a thaobh riathanasan riaghladh corporra na buidhne;
- molaidhean airson seirbheisean in-sgrùdaidh a chur a-mach gu tairgse
- poileasaidhean an aghaidh foill, poileasaidhean an aghaidh bribeachd, poileasaidh airson draghan fhoillseachadh, agus ullachaidhean airson sgrùdaidhean sònraichte.

Nì a' Chomataidh ath-bhreithneachadh agus nì e ceasnachadh air na rudan a leanas far a bheil sin a dhìth:

- cunbhalachd nam poileasaidhean cunntasachd tron bhuidhinn air fad agus atharrachadh sam bith anns na poileasaidhean cunntasachd seo;
- na dòighean a thèid a chleachdadh airson cunntas a thoirt air gnòthaichean cudromach no neo-àbhaisteach far am faodadh diofar dhòighean-obrach a bhith ann;
- co-dhiù a tha a' bhuidheann air ìrean cunntasachd iomchaidh a leantainn agus air tuairmsean agus breithneachaidhean iomchaidh a dhèanamh, agus iad a' toirt fa-near do bheachdan an luchd in-sgrùdaidh agus an luchd-sgrùdaidh bhon taobh a-muigh.

Nì a' Chomataidh Sgrùdaidh is Dearbhachd ath-sgrùdadh gach bliadhna air an èifeachdas fhèin agus bheir iad cunntas air toraidhean an ath-sgrùdaidh sin dhan Bhòrd agus dhan Oifigear Chunntachail. Beachdaichidh Cathraiche na Comataidh air ath-sgrùdadh sam bith air Ballrachd le Cathraiche a' Bhùird.

### Còraichean

Faodaidh a' chomataidh:

- buill a bharrachd a cho-thaghadh gus sgilean, fios agus eòlas sònraichte a thoirt dhan bhuidhinn;
- comhairle shònraichte fhaighinn air stèidh ad-hoc agus sin air a phàigheadh leis a' bhuidhinn, le ùmhlachd do

- the accounting policies, the accounts, and the annual report of the organisation, including the process for review of the accounts prior to submission for audit, levels of error identified, and management's letter of representation to the external auditors;
- the planned activity and results of both internal and external audit;
- the adequacy of management response to issues identified by audit activity, including external audit's management letter/report;
- the effectiveness of the internal control environment;
- assurances relating to the corporate governance requirements for the organisation;
- proposals for tendering for internal audit services
- anti-fraud policies, anti-bribery policies, whistleblowing policy, and arrangements for special investigations.

The Committee shall review and challenge where necessary:

- the consistency of, and any changes to, accounting policies across the organisation;
- the methods used to account for significant or unusual transactions where different approaches are possible;
- whether the organisation has followed appropriate accounting standards and made appropriate estimates and judgements, taking into account the views of the internal and external auditors.

The Audit and Assurance Committee will also annually review its own effectiveness and report the results of that review to the Board and Accountable Officer. The Chair of the Committee will consider any review of Membership with the Chair of the Board.

### Rights

The committee may:

- co-opt additional members to provide specialist skills, knowledge and experience;
- procure specialist ad-hoc advice at the expense of the organisation, subject to

Seisean Fosgailte | Open Session  
Cuspair 4.3 PT1

thead buidseit bhon Bhòrd no bhon Oifigear Chunntachail.

budgetary approval by the Board or Accountable Officer.

**Ruigsinneachd**

Bidh cothrom aig an Neach In-sgrùdaidh agus aig riochdaire bhon luchd-sgrùdaidh bhon taobh a-muigh bruidhinn ri Cathraiche na Comataidh gu saor agus gu dìomhair

**Access**

The Internal Auditor and the representative of External Audit will have free and confidential access to the Chair of the Committee.

**Coinneamhan**

Is iad seo na dòighean-obrach airson choinneamhan:

- coinnichidh a' chomataidh co-dhiù ceithir tursan sa bhliadhna, gu h-àbhaisteach gach trì mìosan. Bidh seo a' tachairt gu àbhaisteach ro choinneamh a' bhùird-stiùiridh, le ùine gu leòr son pàipearan a dhol air adhart do choinneamh a' bhùird-stiùiridh a' leantainn air coinneamh a' chomataidh. Faodaidh Cathraiche na Comataidh coinneamhan a bharrachd a chur air dòigh nuair a bhios seo iomchaidh na b(h)eachd.
- feumaidh dithis bhall den chomataidh aig a' char as lugha a bhith an làthair aig coinneamh airson cuòram.
- mar as trice, bidh an t-Oifigear Cunntachail, Ceann an Ionmhais is Chùisean Corporra, an Neach In-sgrùdaidh, agus riochdaire bhon Luchd-sgrùdaidh bhon Taobh A-muigh an làthair aig coinneamhan comataidh.
- faodaidh a' chomataidh iarraidh air oifigear sam bith eile aig a' bhuidhinn a bhith an làthair gus cuideachadh leis na còmhraidhean aca air cùis shònraichte sam bith;
- faodaidh a' chomataidh iarraidh air duine sam bith no a h-uile duine a bhios mar as trice a' frithealadh coinneamhan na comataidh, ach nach eil nam buill, a' choinneamh fhàgail gus an gabh cùisean sònraichte a dheasbad ann an dòigh fhosgailte is fhosgarra;
- dh'fhaodte gun iarr am Bòrd no an t-Oifigear Cunntachail air a' chomataidh coinneamhan a bharrachd a chur air dòigh gus beachdachadh air cuspairean sònraichte air a bheil iad ag iarraidh beachdan na comataidh.

**Riatanasan fiosrachaidh**

Airson gach coinneamh, thèid na leanas a thoirt dhan chomataidh:

- aithisg le geàrr-chunntas air atharrachadh susbainteach sam bith ann an Clàr-chunnartan na buidhne;
- aithisg adhartais bhon Neach In-sgrùdaidh a' toirt geàrr-chunntas air:
  - obair a rinneadh (agus coimeas ris an obair a bha air a planadh);
  - prìomh cheistean ag èirigh às an obair In-sgrùdaidh;
  - freagairt an luchd-stiùiridh do mholadh sgrùdaidh sam bith;

**Meetings**

The procedures for meetings are:

- the committee will meet at least four times a year, broadly every three months. This will normally precede board meetings with sufficient time intervals for papers from the committee to be presented to the following board meeting. The Chair of the Committee may convene additional meetings, as he/she deems necessary;
- a minimum of two members of the committee will be present for the meeting to be deemed quorate;
- committee meetings will normally be attended by the Accountable Officer, the Head of Finance and Corporate Affairs, the Internal Auditor, and a representative of External Audit
- the committee may ask any other officials of the organisation to attend to assist it with its discussions on any particular matter;
- the committee may ask any or all of those who normally attend but who are not members to withdraw to facilitate open and frank discussion of particular matters;
- the Board or Accountable Officer may ask the committee to convene further meetings to discuss particular issues on which they want the committee's advice.

**Information requirements**

For each meeting the committee will be provided with:

- a report summarising any significant changes to the organisation's Risk Register;
- a progress report from the Internal Auditor summarising:
  - work performed (and a comparison with work planned);
  - key issues emerging from Internal Audit work;

Seisean Fosgailte | Open Session  
Cuspair 4.3 PT1

- atharrachaidhean susbainteach air a' phlana sgrùdaidh;
- ceist sam bith a thaobh stòrasan a tha a' toirt buaidh air lìbhrigeadh amasan in-sgrùdaidh;
- aithisg adhartais bhon riochdaire bhon Luchd-sgrùdaidh bhon Taobh A-muigh a tha a' toirt geàrr-chunntas air obair a rinneadh agus air na co-dhùnidhean a tha a' tighinn am bàrr.

Nuair a bhios e iomchaidh, thèid na rudan a leanas a thoirt dhan comataidh cuideachd:

- aithisgean le fios as ùr air obair na buidhne bhon Oifigear Chunntachail;
- am Plana In-sgrùdaidh bliadhnaile a tha a' mìneachadh nam Bun-riaghailtean agus na Ro-innleachd
- Beachd agus Aithisg Bhliadhnaile an Neach In-sgrùdaidh;
- aithisgean dearbhachd càileachd air obair In-sgrùdaidh;
- dreachd de chunntasan na buidhne;
- an dreachd den aithris air riaghladh;
- aithisg air atharrachadh sam bith air poileasaidhean cunntasachd;
- An litir/aithisg stiùiridh aig an Luchd-sgrùdaidh bhon Taobh A-muigh;
- aithisg air moladh sam bith gus seirbheisean sgrùdaidh a chur a-mach gu tairgse;
- aithisg air co-obrachadh eadar an Neach In-sgrùdaidh is an Luchd-sgrùdaidh bhon Taobh A-muigh;
- aithisg air na pròiseasan an aghaidh foill agus brìbearachd agus air mar a thathar a' coileanadh nam pròiseasan sin;
- Sgrùdadh agus Aithris Luach as Fheàrr
- aithisgean bho thùsan eile taobh a-staigh nan "trì loidhnichean dearbhachd" anns an Fhrèam Dearbhachd aig Bòrd na Gàidhlig.

- management response to audit recommendations;
- significant changes to the audit plan;
- any resourcing issues affecting the delivery of Internal Audit objectives;
- a progress report from the External Audit representative summarising work done and emerging findings.

As and when appropriate, the committee will also be provided with:

- business update reports from the Accountable Officer;
- the annual Internal Audit Plan detailing Terms of Reference and Strategy
- the Internal Auditor's Annual Opinion and Report;
- quality assurance reports on the Internal Audit function;
- the draft accounts of the organisation;
- the draft governance statement;
- a report on any changes to accounting policies;
- External Audit's management letter/report;
- a report on any proposals to tender for audit functions;
- a report on co-operation between Internal and External Audit;
- a report on the anti-fraud and anti-bribery arrangements and performance;
- a Best Value Statement and review;
- reports from other sources within the "three lines of assurance" in Bòrd na Gàidhlig's Assurance Framework



<b>For</b>	Audit & Assurance Committee
<b>Date of Meeting</b>	23/05/2023
<b>Location:</b>	Online
<b>Item on Agenda</b>	4.4

<b>Title</b>	Audit & Assurance Committee Work Plan	
<b>Request</b>	For Decision	
<b>Spokesperson</b>	Nicola Pearson, Head of Finance and Corporate Affairs	
<b>Governance route for the report</b>	<b>Date</b>	<b>Type of Treatment</b>
-	-	-
<b>Appendices</b>	PT 1 – Work Plan 2023/24	
<b>1.0</b>	<b>Purpose</b>	
<b>1.1</b>	<p>The purpose of this report is to provide the Audit and Assurance Committee with a work plan which sets out the key issues that the Committee needs to consider as part of its work program for the year.</p> <p>The paper is in English as it is presented by the Head of Finance and Corporate Affairs.</p>	
<b>2.0</b>	<b>Background</b>	
<b>2.1</b>	<p>Both Committees and the Board of BnG have a work program. They are useful in planning and ensuring that relevant and regular topics are presented throughout the year.</p> <p>The 2023/24 workplan was last reviewed in February 2023.</p>	
<b>3.0</b>	<b>Main points</b>	
<b>3.1</b>	<p>The Plan covers the Committee's annual cycle. The plan is reviewed at each meeting to ensure it is completed or where there are deviations, that these are monitored.</p>	
<b>4.0</b>	<b>Recommendation</b>	
<b>4.1</b>	<p>The Committee is requested to:</p> <ul style="list-style-type: none"> <li>- make recommendations for changes as viewed as appropriate</li> <li>- approve the workplans</li> </ul>	
<b>5.0</b>	<b>Key Strategic Impacts</b>	
<b>5.1</b>	<b>Impact on Finance</b>	
	<p>The workplans do not have a financial impact but do ensure that financial matters are properly scrutinised by the Committee.</p>	
<b>5.2</b>	<b>Impact on Staff</b>	
	<p>The workplans provide a guide to officers as to work to be developed during the year.</p>	
<b>5.3</b>	<b>Impact on Training</b>	
	<p>Not applicable.</p>	
<b>5.4</b>	<b>Links to Corporate Aims</b>	
	<p>The report contributes to the corporate aim that BnG continues to develop how it works.</p>	

<b>5.5</b>	<b>Links to the National Performance Framework</b>			
	<b>Our Purpose</b>		<b>Our Values</b>	
	To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth		We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way	
	<b>NATIONAL OUTCOMES</b>			
	Human Rights	<input type="checkbox"/>	Children & Young People	<input type="checkbox"/>
	Culture	<input type="checkbox"/>	Communities	<input type="checkbox"/>
	Environment	<input type="checkbox"/>	Poverty	<input type="checkbox"/>
	Health	<input type="checkbox"/>	International	<input type="checkbox"/>
	Learning	<input type="checkbox"/>	Economy	<input type="checkbox"/>
	Successful innovative businesses	<input checked="" type="checkbox"/>		
<b>5.6</b>	<b>Impact on Reputation</b>			
	The workplans ensure that the Committee fulfils its responsibilities; this has a positive impact on the organisation's reputation.			
<b>5.7</b>	<b>Impact on Health and Safety</b>			
	n/a			
<b>5.8</b>	<b>Legal Impact</b>			
	The workplans ensure that the Committee fulfils its statutory responsibilities.			
<b>5.9</b>	<b>Impact on Equality</b>			
	n/a			
<b>5.10</b>	<b>Impact on Environment</b>			
	n/a			

A' Chomataidh Sgrùdaidh is Dearbhachd (CSD) Plana Obrach 2023/24		Cèitean 23/05/2023	Sultain 19/09/2023	Samhain 14/12/2023	Gearran 20/02/2024
<b>Puingean Stèidhichte</b>					
Cùisean Tòiseachaidh / Fàilte	Introduction / Welcome	√	√	√	√
Nochdadh Com-pàirt	Declarations of Interest	√	√	√	√
Geàrr-chunntas	Minutes	√	√	√	√
Clàr-gnìomhan	Actions log	√	√	√	√
Rianachd Mhì-chinntean	Risk Management	√	√	√	√
Inbhe Molaidhean Sgrùdadh	Status of Audit Recommendations	√	√	√	√
Plana-obrach	Workplan	√	√	√	√
<b>Aithisgean In-sgrùdaidh</b>					
Buidhnean Taobh a-muigh - Stiùireadh Coileanaidh	External Organisations (MFOs) - Performance Management	√			
Lèirmheas air an Siostam Ionmhas ùr	Review of New Finance System	√			
Aithisg Bhliadhnail In-sgrùdadh	Internal Audit Report	√			
Leanmhainn	Follow Up Review	√			
Lèirmheas air Siosteam Òrdughan Ceannachd	Purchase Order System Review		√		
Stiùireadh Fiosrachadh agus Tèireantachd	Information and Security Management			√	
Trusadh Luchd-obrach agus Planadh Leantainneachd	Staff Recruitment & Succession Planning			√	
Rianachd Mhì-chinntean	Risk Management				√
Teachd a-steach agus Luchd-fiach	Income & Creditors			√	
Stiùireadh Coileanadh Luchd-obrach	Employee Performance Management		√		
Buidhnean Taobh a-muigh - Stiùireadh Coileanaidh	External Organisations (MFOs) - Performance Management				√
Tabhartasan do Bhuidhnean Gàidhlig	Grants to Gaelic Organisations		√		
<b>Puingean Cunbhalach Bliadhnail</b>					
Plana Sgrùdadh Bliadhnail In-sgrùdaidh	Internal Audit, Annual Audit Plan	√			
Plana Sgrùdadh Bliadhnail Taobh a-muigh	External Audit, Annual Audit Plan				√
Aithisg Sgrùdadh Bliadhnail Taobh a-muigh	External Audit, Annual Audit Report		√		
Dreachdan den Aithisg Bhliadhnail is na Cunntasan	Annual Report & Accounts		√		
Aithisg Bliadhnail na CSRC don Bhòrd-stiùiridh	AAC Annual Report to the Board	√			
Ath-sgrùdadh Bliadhnail air na Bun-Riaghailtean	Review of the Terms of Reference	√			
Sgrùdadh Bliadhnail air Èifeachdas na Comataidh Sgrùdaidh is trèanadh	Review of Audit Committee Effectiveness and Training		√		
Aithisg Dìon Dàta	Data Protection Report	√		√	
Aithris Luach as Fheàrr	Best Value Statement	√			
Sgrùdadh Luach as Fheàrr	Best Value Review				√
Aithisg air Tèarainteachd Dhidsiteach	Cyber Resilience Report				√
Ro-innleachd Rianachd Mhì-chinntean	Risk Management Strategy	√			