

BÒRD NA GÀIDHLIG

Coinneamh Comataidh Sgrùdaidh is Dearbhachd

Air loidhne – MS Teams

Dimàirt 20/02/2024 09.30 – 12.00

CLÀR-GNOTHAICH

Meeting of the Audit and Assurance Committee

Online – MS Teams

Tuesday 20/02/2024 09.30-12.00

AGENDA

SEISEAN FOGAILTE	OPEN SESSION	09.30
1.0 CÙISEAN TÒISEACHAIDH	OPENING ITEMS	
1.1 Fàilte is Leisgeulan	Welcome & Apologies	
1.2 A' Nochdadh Chom-pàirtean <i>Bu chòir do Bhuill com-pàirt ionmhasail no neo-ionmhasail a th' aca ann an cùis sam bith air am bithear a' beachdachadh a chlàradh, le bhith a' comharrachadh na puinge buntainniche agus an t-seòrsa com-pàirt a th' aca.</i>	Declaration of Interests <i>Members should declare any financial and non-financial interest they have in the items of business for consideration, identifying the relevant agenda item, and the nature of their interest.</i>	
2.0 AITHISGEAN IN-SGRÙDAIDH	INTERNAL AUDIT REPORTS	
2.1 Ri Aontachadh In-sgrùdadh: Aithisgean Ràitheil PT1 – Stiùireadh Fiosrachadh agus Tèireantachd PT2 – Trusadh Luchd-obrach agus Planadh Leantainneachd PT3 – Lèirmheas air an Siostam Ionmhas <i>Susan Brook, Wylie Bisset</i>	For Decision Internal Audit: Quarterly Reports PT1 – Information and Security Management PT2 – Staff Recruitment and Succession Planning PT3 – Review of Finance System <i>Susan Brook, Wylie Bisset</i>	d. 3
3.0 RIANACHD MHÌ-CHINNTEAN	RISK MANAGEMENT	
3.1 Ri Aontachadh Rianachd Mhì-chinntean – <i>ri leantainn</i> <i>Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra</i>	For Decision Risk Management – <i>to follow</i> <i>Nicola Pearson, Head of Finance & Corporate Affairs</i>	
4.0 RIAGHLADH	GOVERNANCE	
4.1 Airson Fiosrachadh* Sgrùdadh Luach as Fheàrr PT1 – Sgrùdadh Luach as Fheàrr <i>Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra</i>	For Information* Best Value Review PT1 – Best Value Review <i>Nicola Pearson, Head of Finance & Corporate Affairs</i>	d. 68
4.2 Airson Fiosrachadh* Fèin-mheasadh Bliadhna air Èifeachdas na Comataidh Sgrùdaidh – <i>aithris labhairteach</i> <i>Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra</i>	For Information* Self-assessment of Audit Committee Effectiveness – <i>verbal update</i> <i>Nicola Pearson, Head of Finance & Corporate Affairs</i>	
4.3 Ri Aontachadh Plana Obrach na Comataidh Sgrùdaidh is Dearbhachd PT1 – Plana Obrach 23/24 PT2 – Plana Obrach 24/25 <i>Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra</i>	For Decision Audit & Assurance Committee Workplan PT1 – Workplan 23/24 PT2 – Workplan 24/25 <i>Nicola Pearson, Head of Finance & Corporate Affairs</i>	d. 75
5.0 GISBE	AOCB	
Ceann-latha na h-ath choinneimh: 21/05/2024 09.30 - 12.30	Date for the next meeting: 21/05/2024 09.30 - 12.30	

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 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 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



For	Audit & Assurance Committee
Date of Meeting	20/02/2024
Location:	Online
Item on Agenda	2.1

Title	Internal Audit Reports											
Request	For Decision											
Spokesperson	Susan Brook, Internal Audit Manager Wylie & Bisset LLP											
Governance route for the report	Date	Type of Treatment										
Leadership Team	30.01.2024	For approval										
Appendices	PT1 – Information and Security Management PT2 – Staff Recruitment and Succession Planning PT3 – Review of Finance System											
1.0	Adhbhar/Reason											
1.1	<p>The paper presents the internal audit reports produced by Wylie & Bisset following the work undertaken in November and December 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 recommendations contained therein were reviewed by Sgioba Stiuiridh.</p>											
2.0	Cùl-fhiosrachadh/Background											
2.1	This is the second set of reports relating to the Internal Audit schedule for 2023-24 to come to the Audit and Assurance Committee.											
3.0	Prìomh Aithris/Fiosrachadh / Main points											
3.1	<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 first reporting cycle of 2023/24.

Report	Rating	Recommendations	Grading	Areas of good practice
Information and Security Management	Strong	1	low	9
Staff Recruitment and Succession Planning	Weak	2 3	high medium	5
Review of Finance System	Strong	1	low	2

4.0	Moladh /Recommendation																											
4.1	The Committee is requested to: - Approve the reports presented.																											
5.0	Prìomh Bhuaidhean Ro-innleachdach																											
5.1	Buaidhean air Ionmhas/Impact on Finance																											
	Internal audit fees are included in the budget.																											
5.2	Buaidhean air Luchd-obrach/Impact on Staff																											
	n/a																											
5.3	Buaidhean air Trèanadh/ Impact on Training																											
	n/a																											
5.4	Ceanglaichean ri Amasan Ro-innleachadh agus Corporra/Links to Strategic and Corporate Aims																											
	Corporate Plan Aim: 4. That Bòrd na Gàidhlig will continue to improve how it works.																											
5.5	Ceanglaichean ri Frèam-obrach Coileanaidh Nàiseanta/ Links to the National Performance Framework																											
	<table border="1"> <thead> <tr> <th>OUR PURPOSE</th> <th colspan="2">OUR VALUES</th> </tr> </thead> <tbody> <tr> <td>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="3">NATIONAL OUTCOMES</th> </tr> <tr> <td>Human Rights</td> <td><input type="checkbox"/></td> <td>Children & Young People</td> </tr> <tr> <td>Culture</td> <td><input type="checkbox"/></td> <td>Communities</td> </tr> <tr> <td>Environment</td> <td><input type="checkbox"/></td> <td>Poverty</td> </tr> <tr> <td>Health</td> <td><input type="checkbox"/></td> <td>International</td> </tr> <tr> <td>Learning</td> <td><input type="checkbox"/></td> <td>Economy</td> </tr> <tr> <td>Successful innovative businesses</td> <td><input checked="" type="checkbox"/></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	Culture	<input type="checkbox"/>	Communities	Environment	<input type="checkbox"/>	Poverty	Health	<input type="checkbox"/>	International	Learning	<input type="checkbox"/>	Economy	Successful innovative businesses	<input checked="" type="checkbox"/>	
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Successful innovative businesses	<input checked="" type="checkbox"/>																											
5.6	Buaidhean air Cliù/Impacts on Reputation																											

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



Bòrd na Gàidhlig

Internal Audit 2023-24

Information Security & Management
December 2023

Overall Conclusion

Strong

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

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

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

1 EXECUTIVE SUMMARY

Overview

Purpose of review

The purpose of this assignment was to ensure the Organisation is complying with the critical aspects of the Information Security and Management Policy. We also reviewed the operation and procedures of the Records Management Plan to ensure this is operating effectively.

This assignment forms part of our 2023/24 Annual Internal Audit Plan.

Scope of review

Our objectives for this review were to ensure:

- The Organisation's Information Security & Management Policy, which details all critical aspects, is robust and fit for purpose.
- The Organisation's staff are complying with its Information Security & Management Policy.
- The Organisation has robust procedures in respect of its Records Management Plan.
- The Organisation's Records Management Plan is operating effectively.
- Staff members have received sufficient training on the Records Management Plan and are utilising the system.

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 is no limitation of scope.

1 EXECUTIVE SUMMARY

Background Information

Information Security and Management Framework

The Operations Manager is responsible for overseeing the Organisation's information security and management. The Operations Manager is also advised by an external consultant who provides Data Protection Officer (DPO) services.

The Organisation produced an IT/ICT Strategy which acts as the overarching framework document for its information security and management.

The Organisation has the following Policies/Procedures which form part of its Information Security & Management Framework:

- Data Protection Policy;
- Cyber Resilience Policy;
- Access Control Policy;
- Acceptable Use Policy;
- Password Policy; and
- Email and Internet Use Policy.

Data Protection Policy

This Policy relates to anyone who is processing personal information on behalf of the Organisation. This includes all employees, contractors and any other 3rd party performing a function on behalf of the Organisation. Methods of processing personal data to which this Policy applies include:

- Manually stored paper records that are in a relevant filing system;
- Electronically held data in databases, files, or any other electronic system including cloud-based systems. This includes audio and visual recordings and any associated system used for storage;
- Electronic data held on any other media, e.g. pen drives, floppy discs, and CD ROMs; and
- Data or records held in any type of electronic or hard copy archive.

From our review of the Data Protection Policy, we can conclude that this contains all sections we would expect to find in such a policy. It is also in line with GDPR requirements.

1 EXECUTIVE SUMMARY

Cyber Resilience Policy

The Policy was created to adhere to the Cyber Resilience Action Plan applying to all public bodies.

The purpose of this Policy is to establish a roadmap for the Organisation to remain in lock-step with Scottish government Cyber Resilience Policy, identify areas of strength and/or weakness, to specifically develop and maintain a robust Cyber Security strategy mitigating emerging and future threats.

This identifies the steps that the Organisation should take to address and maintain compliance with the Scottish Government Policy. These include:

- Compliance with the Scottish Public Sector Cyber Resilience Framework.
- Governance (appoint Board/Senior Management member responsible for Cyber Resilience).
- CiSP membership - Cyber Security Information Sharing Partnership (CiSP).
- Appropriate independent assurance of critical controls (Cyber Essential Certification).
- Active Cyber Defence Measures.
- Staff training and awareness raising.
- Incident Response Policy.

Access Control Policy

Hierarchical access controls have been developed by the Management Team and have been implemented throughout the Organisation to safeguard information and data from unauthorised access.

The purpose of the Policy is to ensure access to information and systems is controlled and procedures are in place to ensure the protection of information systems and data. The Policy applies to all members and employees, contractors, consultants, temporary and other individuals, including all personnel affiliated with third parties working on behalf of the Organisation.

1 EXECUTIVE SUMMARY

Acceptable Use Policy

The purpose of this Policy is “to establish acceptable and unacceptable use of electronic devices, network resources and data sources in conjunction with its established culture of ethical and lawful behaviour, openness, trust and integrity”. The Policy applies to Board members, employees, contractors, consultants, temporary and other individuals, including all personnel affiliated with third parties must adhere to this policy.

This includes a policy statement and procedures for the following sections:

- Systems accounts - this also directs readers to the Password Policy;
- Computer Assets - this also directs readers to the Access Control Policy;
- Unauthorised Network Use;
- Electronic Communications; and
- Enforcement.

Password Policy

The purpose of the Policy is to establish a standard for the creation of strong passwords, the protection of those passwords, and the frequency of change. The Policy states that it forms part of the Information Security Management and Acceptable Use Policy.

The scope of the Policy includes all personnel who have or are responsible for a user account (or any form of access that supports or requires a password) on any system that resides or has access to the Organisations network.

Email and Internet Use Policy

The purpose of the Policy is to set guidelines on the use of email and the internet within the Organisation. The Policy applies to all members and employees, contractors, consultants, temporary and other individuals, including all personnel affiliated with third parties working on behalf of the Organisation.

1 EXECUTIVE SUMMARY

Records Management Plan and Policy

The Organisation are required to have a Records Management Plan in place by the Scottish Government under the Public Records (Scotland) Act 2011. The National Records of Scotland state that a Records Management Plan is “the systematic control of an organisation's records, throughout their life cycle, in order to meet operational business needs, statutory and fiscal requirements, and community expectations”.

The Plan must set out proper arrangements for the management of an authority's public records to the Keeper of the Records of Scotland for his agreement under section 1 of the Act.

The Organisation has a Records Management Policy and Plan. The Organisation's Plan outlines the following:

- Introduction;
- Element 2 - Senior Manager Responsibility;
- Element 2 - Records Manager's Responsibility;
- Element 3 - Records Management Policy Statement;
- Element 4 - Business Classification;
- Element 5 - Retention Schedules;
- Element 6 - Destruction Arrangements;
- Element 7 - Archiving and Transfer Arrangements;
- Element 8 - Information Security;
- Element 9 - Data Protection;
- Element 10 - Business Continuity and Vital Records;
- Element 11 - Audit Trail;
- Element 12 - Competency Framework for Records Management Staff;
- Element 13 - Assessment and Review;
- Element 14 - Shared Information;
- Contractor information; and
- List of appendices.

1 EXECUTIVE SUMMARY

We can confirm that the Organisation's Record Management Plan contains all 14 elements required by the Act.

Progress Update Reviews

The Organisation are part of a voluntary scheme where they provide Progress Update Reviews (PUR) on the continuing compliance with the Public Records (Scotland) Act 2011 to keep their Record Management Plan under review.

A PUR assessment report will express the opinion of the Public Records (Scotland) Act Assessment Team who carry out the review on the Organisations compliance with the Act and the Plan.

Training

The Organisation uses Training Post for its records management training and other related modules like Data Protection and Freedom of Information. Once training is complete the date is recorded, and a certificate is granted. Staff have the ability to revisit the modules on demand therefore staff can go back and review any specific areas for clarification.

In regard to the completion of training we found that not all staff members have completed the available training courses available on Training Post.

Please see **Section 2: Detailed Recommendations** for further information.

1 EXECUTIVE SUMMARY

Work Undertaken

In line with our objectives, we undertook the following work:

Objective 1: The Organisation's Information Security & Management Policy, which details all critical aspects, is robust and fit for purpose.

- We obtained and reviewed the documented policies and procedures relating to information security & management to ensure that these were robust and complied with good practice.

Objective 2: The Organisation's staff are complying with its Information Security & Management Policy.

- We discussed the current arrangements in place to ensure that staff are complying with the Organisation's Information Security and Management Policies and regularly reviewing these Policies.
- We obtained documentary evidence to confirm these arrangements. We also undertook some testing to ensure that the Organisation's staff were complying with the Information Security & Management Policy.
- We reviewed whether the Organisation had robust controls in place to appropriately safeguard personal data and other sensitive information.

Objective 3: The Organisation has robust procedures in respect of its Records Management Plan.

- We reviewed the Organisation's Record Management Plan to ensure it complies with the Public Records (Scotland) Act 2011.
- We reviewed the Organisation's Information & Record Management Policy to ensure that it was robust and complied with good practice.

1 EXECUTIVE SUMMARY

Objective 4: The Organisation's Records Management Plan is operating effectively.

- We reviewed the Organisation's Progress Update Reviews to ensure continuing compliance with the Public Records (Scotland) Act 2011 to keep their Record Management Plan under review.
- We obtained and assessed the Organisation's Retention and Destruction schedules to ensure these were appropriate.
- We reviewed the process the Organisation has in place to ensure it is complying with its Retention and Destruction schedules.
- We confirmed the arrangements of the Organisation's use of SharePoint regarding Data Retention and Destruction.

Objective 5: Staff members have received sufficient training on the Records Management Plan and are utilising the system.

- We reviewed the training provided to staff members and the Board surrounding data protection, information security and records management.

1 EXECUTIVE SUMMARY

Conclusion

Overall conclusion

Overall Conclusion: Strong

We can provide a strong level of assurance over the Organisation's information security and management arrangements. We can also provide a strong level of assurance over the Organisation's Records Management Plan. We have, however raised 1 low grade recommendation for improvement. Please see **Section 2: Detailed Recommendations** for further information.

Summary of recommendations

Grading of recommendations

	High	Medium	Low	Total
Information Security & 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 the necessary policies and procedures in place to ensure physical records are appropriately held or disposed when no longer needed. Since the Organisation uses Office 365 solutions like Microsoft Purview, there is an element of compliance built into this, i.e. retention and destruction dates can be entered for each file/document held electronically and Office 365 should automatically destroy these at the destruction date.
2.	The Organisation has a robust Records Management Plan in place that contains all 14 elements required within the Public Records (Scotland) Act 2011. The Organisation's Records Management Plan is also supported by the Information & Records Management Policy.
3.	The Organisation has many controls and documents in place to ensure it is compliant with overarching ICT/IT Strategy and the policies that set out the arrangements in place at the Organisation in respect of its information security and management arrangements.
4.	The Organisation has produced an overarching ICT Strategy that details the policies and procedures which constitute its information security and management arrangements. The various policies and procedures that form these arrangements are: <ul style="list-style-type: none"> ➤ Data Protection Policy; ➤ Cyber Resilience Policy; ➤ Acceptable Use Policy; ➤ Access Control Policy; ➤ Password Policy; and ➤ Email and Internet Use Policy.

1 EXECUTIVE SUMMARY

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

5.	In line with GDPR guidance, Bòrd na Gàidhlig have published and made available on their website, several privacy policies that detail data subjects rights under GDPR.
6.	The Organisation has in place a number of Data Sharing Agreements with other parties. The Organisation has a Contracts Register that is centrally managed where the Data Sharing Agreements and Contract paperwork are stored.
7.	The Organisation have contracted an external consultant to act as Data Protection Officer. The DPO's contract was extended by 18 months on 18 August 2022. The DPO is registered with the Information Commissioner's Office. The date of registration runs until 23 February 2024, when the Organisation will have to re-register.
8.	The Organisation's Data Protection Policy contains a section relating to data breaches and what could constitute a breach. The Operations Manager has stated that there have been no data breaches since they took up the post in August 2021. From our Information Security and Management review that took place in 2021/22 we can confirm at that time we were informed that there had been no data breaches. Additionally, the Organisation has created a Managing Data Breaches form and Data Breach Report form that ensures that if a breach was to occur, the Organisation have robust policies and templates for staff to follow and use.
9.	The Organisation is Cyber Essentials Plus Certified.

2 DETAILED RECOMMENDATIONS

Completion of Training			
Ref.	Finding and Risk	Grade	Recommendation
1.	<p>The Organisation should provide all staff with formal training surrounding information security and records management. Staff members should also complete the training modules as and when required.</p> <p>During our review, we found that the Organisation has an appropriate learning management system, however we found that there are modules on Training Post that staff are expected to complete but the completion rates are not 100%.</p> <p>Where staff are not trained appropriately, there may be scenarios where the wrong procedures are followed which could lead to mishandling of the Organisations information, with the risk of poor decisions being made therefore leading to information not being managed securely. There is the further risk of associated fines and penalties that could be issued due to mismanagement of records.</p>	Low	We recommend that all staff are reminded to complete all training modules on the Training Post website.

2 DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Information Security & Management

Management response	Responsibility and implementation date
<p>We agree with the recommendation and will request that all staff complete this training and review it at least annually. This will be recorded centrally by the Operations Manager.</p>	<p><i>Responsible Officer:</i> <i>Karen Smith – Operations Manager</i></p> <p><i>Implementation Date:</i> <i>01/02/2024</i></p>

3 AUDIT ARRANGEMENTS

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 November 2023
Closing meeting	6 December 2023
Draft report issued	20 December 2023
Receipt of management responses	31 January 2024
Final report issued	2 February 2024
Audit & Assurance Committee	20 February 2024
Number of audit days	3

4 KEY PERSONNEL

Bòrd na Gàidhlig
Information Security & 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
Senior	Gila Ellison	Internal Audit Senior	gila.ellison@wyliebisset.com
Auditor	Shaun Roddan	IT Auditor	shaun.roddan@wyliebisset.com

Bòrd na Gàidhlig			
Key Contacts:	Nicola Pearson	Head of Finance & Corporate Affairs	nicola@gaidhlig.scot
	Karen Smith	Operations Manager	karen@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 2023-24

Staff Recruitment & Succession Planning
December 2023

Overall Conclusion

Weak

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Bòrd na Gàidhlig
Staff Recruitment & Succession Planning

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

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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

Overview

Purpose of review

The purpose of this review was to provide assurance that the Organisation had appropriate controls in place in relation to its recruitment and succession planning. Our review looked at processes to ensure that they were operating as expected and that the appropriate controls existed, and were carried out in line with legislation.

This review forms part of the 2023/24 Internal Audit Annual Plan.

Scope of review

Our objectives for this review were to ensure:

- There is a policy in place to support the recruitment process.
- 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.
- 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.
- New employees receive a comprehensive induction on the commencement of their employment at the Organisation.
- There is a talent management programme to nurture internal talent.
- 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.

1 EXECUTIVE SUMMARY

- Recruitment planning identifies hard to recruit areas and advertisements are strategically placed to ensure suitable applicants.

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

Limitation of scope

There was no limitation of scope.

1 EXECUTIVE SUMMARY

Background

Bòrd na Gàidhlig is an executive non-departmental public body, responsible through Ministers to the Scottish Parliament. Established under the Gaelic Language (Scotland) Act 2005 (The Act) Bòrd na Gàidhlig is the principal public body in Scotland responsible for promoting Gaelic development and providing advice to the Scottish Ministers on Gaelic issues.

Under the terms of the Act, Bòrd na Gàidhlig is required to exercise its functions with a view to securing the status of Gaelic as an official language of Scotland commanding equal respect to the English language through:

- Increasing the number of persons who are able to use and understand the Gaelic language;
- Encouraging the use and understanding of the Gaelic language;
- Facilitating access, in Scotland and elsewhere, to the Gaelic language and Gaelic culture;
- Providing advice (either on request or when it sees fit) to the Scottish Ministers, public bodies and other persons exercising functions of a public nature on matters relating to the Gaelic language, Gaelic education and Gaelic culture;
- Providing advice (on request) to other persons on matters relating to Gaelic;
- Monitoring and reporting to the Scottish Ministers on the implementation of the European Charter for Regional or Minority Languages dated 5 November 1992 in relation to the Gaelic language.

1 EXECUTIVE SUMMARY

Bòrd na Gàidhlig
Staff Recruitment & Succession Planning

Recruitment and Selection:

Policies:

Bòrd na Gàidhlig has a **Recruitment Policy** that was last approved in September 2012.

The Policy is in both Gaelic and English and gives a general overview of the protocols surrounding the recruitment process, under various headlines: Scope, Principles, Advertising Policy, Administrations, Applications, Interview, References, Appointment, Relocation and Financial Contribution.

The policy states that it is “applicable to all vacancies at all levels whether current of newly created”.

In addition, there is an 18-page **Recruitment and Selection Guide** which was created last year to assist managers with the recruitment process.

This guide provides more detail of the process and its application, but, as with the overall **Recruitment Policy**, is still pending approval.

The guidance includes the following:

1.0 Introduction

1.1 Purpose of the Guide

1.2 Contents

1.3 Documentation

2.0 Equal Opportunities

3.0 Recruitment Procedure – referring to a separate Appendix A

3.1 Plan The Process

3.2 Define The Job

3.3 Obtain Authorisation to Recruit

3.4 Advertising the Post

4.0 The Selection Process

4.1 Shortlisting

4.2 Shortlisting Paperwork

4.3 Invitation to Interview

4.4 Travel Expenses

4.5 Interview Guidance, including preparation, location, welcome, questions and question types and note taking.

1 EXECUTIVE SUMMARY

Bòrd na Gàidhlig
Staff Recruitment & Succession Planning

- 4.6 Appointing, including decision making and making an offer.
- 4.7 Pre-Employment Checks with a link to further details on right to work checks.
- 4.8 Notifying Unsuccessful Candidates including feedback.
- 4.9 Recruitment Documentation
- 5.0 Induction

We have been advised by the Head of Finance & Corporate Affairs that changes in staffing have delayed both getting the updated Recruitment Policy and the Guidance approved.

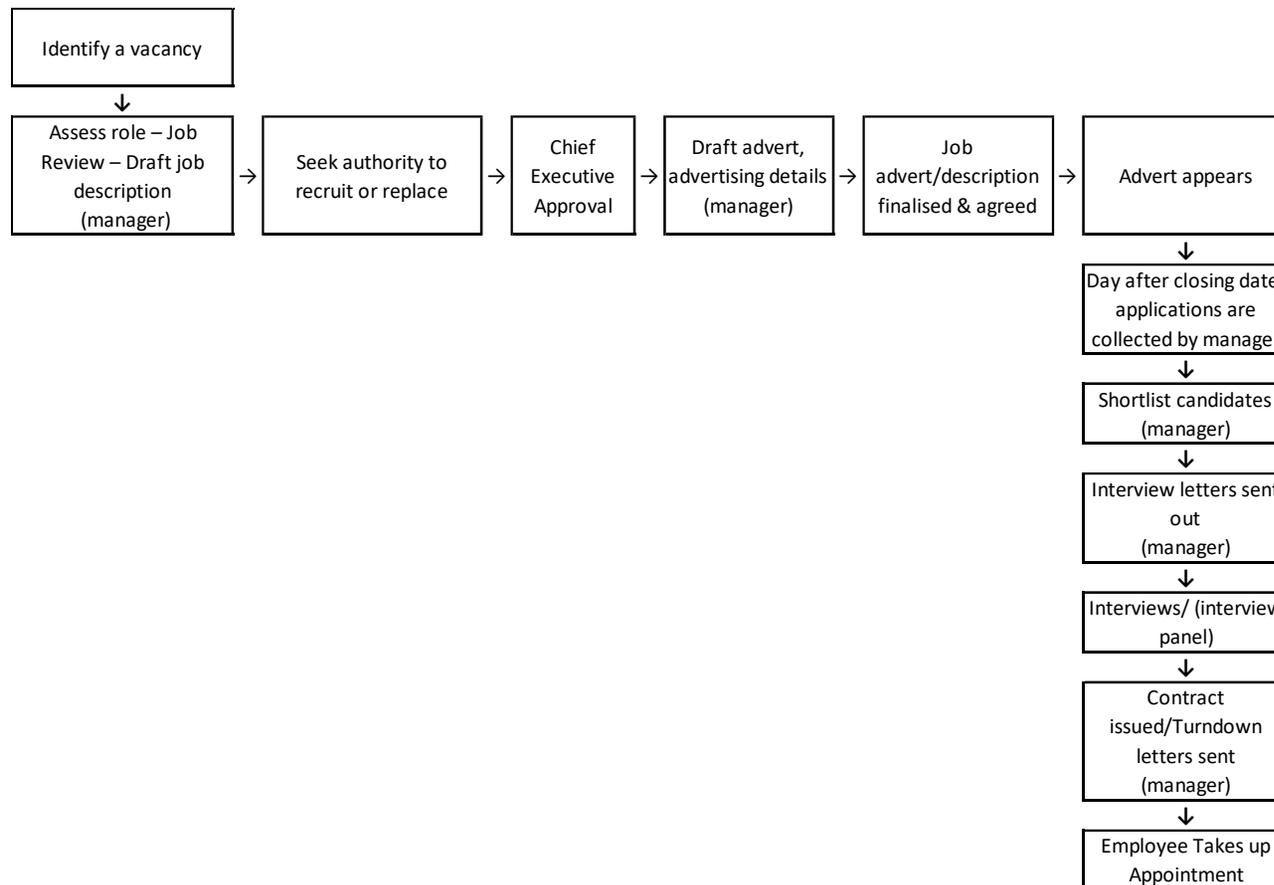
Our testing showed that there are certain important elements that are missing from the existing Recruitment Policy, such as roles and responsibilities, related legislation, EDI and discrimination.

1 EXECUTIVE SUMMARY

Bòrd na Gàidhlig
Staff Recruitment & Succession Planning

Process:

Every recruiting manager is responsible for carrying out the initial employee recruitment by following the flowchart in the Recruitment and Selection Guide as shown below:



1 EXECUTIVE SUMMARY

Our testing showed that although point 3.0 Recruitment Procedure refers managers to Appendix A for a flowchart the whole recruitment and selection process, there are a few steps that are missing from the flowchart with regards to conditional offers and pre-employment checks. We have made a recommendation on **Section 3: Detailed Recommendations**.

Pre-employment checks:

According to the existing recruitment guide, the recruiting manager should prepare and send an offer letter and employment contract to the successful candidate. Pre-employment formalities must then be completed including:

- References
- Disclosure Scotland
- Right to Work checks

We noted that there was no mention of the amount and nature of references required (e.g. personal, work, last two employers) in neither the existing recruitment policy nor the guidance. We made a recommendation on **Section 3: Detailed Recommendations**.

Equalities Legislation:

The public sector equality duty came in to force in April 2011 (s.149 of the Equality Act 2010) and public authorities are now required, in carrying out their functions, to have due regard to the need to achieve the objectives set out.

To ensure transparency, and to assist in the performance of this duty, the Equality Act 2010 (Specific Duties) Regulations 2011 require public authorities to publish:

- Equality objectives, at least every four years (from 6th April 2012)
- Information to demonstrate their compliance with the public sector equality duty (from 31st January 2012)

1 EXECUTIVE SUMMARY

Bòrd na Gàidhlig have in place an **Equalities Report and Outcomes for 2021 to 2025** which includes an overview of their belief and mission with regards to equality and diversity. It also refers to the Equality Act 2010 and the public sector equality duty. The report itself focuses on statistical information regarding Gaelic learners with a section on Equal Pay stating that at the time of the report there were 15 female and 7 male employees in the organisation, with the average hourly rate for females being 75.9% of the average hourly rate for males, an increase from 2017 when it was 72%.

Our testing showed that Bòrd na Gàidhlig do not currently have a separate Equality and Diversity Policy for staff and that a disability section is not included on application forms to guarantee interviews. Please refer to **Section 3: Detailed Recommendations** for further details.

Induction

The induction checklist forms a discussion between the new start and manager, working through certain elements together and some by themselves, i.e. reading the policies. The induction checklist will be discussed with the employee at their first 3 monthly review meeting.

The induction form contains a section about the Organisation and its vision, remit and priorities. At the bottom of the form there is a comprehensive list of tasks for managers to action, prior to a new starter joining.

The list is five pages long and includes some of the following:

- Send useful literature;
- Provide opportunity to meet the team;
- Computer equipment set up with logins and passwords ready;
- Send email to team in advance, informing them of new joiner's start date;
- Email or call new starter to make sure he or she is ready for first day;
- Choose a mentor or "buddy";
- Schedule one-on-one meetings in advance.
- There is also an appendix with links to various policies and guidance.

1 EXECUTIVE SUMMARY

Probation

We were advised that the Organisation does not have a probation policy. Probation on a standard permanent contract is 9 months. There are probation reviews throughout the probation period and a final meeting at which an employee will be advised whether they have successfully passed probation.

Our testing found non-compliance in this area and we have issued a recommendation on **Section 3: Detailed Recommendations**.

Staff Appraisal

Employees have continuous reviews every six weeks, and Personal Development Reviews (PDP) every six months to identify any training needs. The focus of this audit was on PDP to determine whether training needs were being met. We raised a good practice point to that effect.

Succession Planning/Training

The Scottish Government uses the Skills for Success Competency Framework that supports career planning and skills development. It sets out what is fundamental to success in the Scottish Government from Band A to the Senior Civil Service. The competency framework identifies a set of Core Skills that everyone should have and be able to demonstrate whatever job they are doing. As a Scottish non-departmental public body (NDPB) Bòrd na Gàidhlig aligns with this framework.

Their Organisation's training budget is mostly work related but there is also an element of self-development which is considered, if it is deemed that it brings value to the Organisation.

Recruitment Planning

The main aim of Bòrd na Gàidhlig is to promote the Gaelic language and ensure that Gaelic and Gaelic culture improves in Scotland. Therefore, most of their job advertisements and job descriptions are prepared in Gaelic to attract the right candidates.

To ensure that they receive a sufficient number of appropriate candidates, the jobs are advertised on their website and Facebook page and on various Scottish and Gaelic job sites such as myjobscotland.

The job descriptions are clear, easy to read and free from Jargon and abbreviations.

1 EXECUTIVE SUMMARY

Bòrd na Gàidhlig
Staff Recruitment & Succession Planning

Work Undertaken

In line with our objectives, we undertook the following work:

Objective 1: There is a policy in place to support the recruitment process.

- We obtained and reviewed the Poileasaidh Trusaidh/Recruitment Policy which was last approved in September 2012.
- We obtained and reviewed the Recruitment and Selection guide which was created in November 2022 to assist managers with the recruitment and selection process.

Objective 2: 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.

- We sampled seven out of thirteen employees covering a period of two years (22/23 and 23/24) and reviewed every step of their recruitment process against the Organisations' abovementioned recruitment policy and guidance.
- We reviewed whether the Organisation's abovementioned recruitment policies were fit for purpose.

Objective 3: 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.

- We sample tested the abovementioned starters and reviewed the following evidence to gain assurance that processes were appropriately followed:
 - Conditional offers and contracts.
 - Pre-employment checks.
 - DBS/Disclosure Scotland checks.

1 EXECUTIVE SUMMARY

Bòrd na Gàidhlig
Staff Recruitment & Succession Planning

Objective 4: New employees receive a comprehensive induction on the commencement of their employment at the Organisation.

- We evaluated the induction process followed for the abovementioned starter sample.
- We reviewed the Organisation's Induction forms.

Objective 5: There is a talent management programme to nurture internal talent.

- We reviewed training provided to staff members to nurture their talent and self-development, to help promote them within the Organisation.

Objective 6: 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.

- We reviewed individual Personal Development plans which are used to identify individual training needs for employees.
- We discussed succession planning and skills development with the Head of Finance & Corporate Affairs.

Objective 7: Recruitment planning identifies hard to recruit areas and advertisements are strategically placed to ensure suitable applicants.

- We reviewed job adverts and job descriptions.
- We discussed specific recruitment needs for Bòrd na Gàidhlig with the Head of Finance & Corporate Affairs.

1 EXECUTIVE SUMMARY

Bòrd na Gàidhlig
Staff Recruitment & Succession Planning

Conclusion

Overall conclusion

Overall Conclusion: Weak

We can provide a weak level of assurance of the Organisation's controls in place in relation to its recruitment and succession planning. We have raised two high level recommendations and three medium recommendations.

Summary of recommendations

Grading of recommendations

	High	Medium	Low	Total
Staff Recruitment & Succession Planning	2	3	0	5

The following is a summary of the recommendations we have graded as high

- Equality, Diversity and Inclusion
- Pre-employment Checks

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 Scottish Government uses the Skills for Success Competency Framework that supports career planning and skills development. It sets out what is fundamental to success in the Scottish Government from Band A to the Senior Civil Service. The competency framework identifies a set of Core Skills that everyone should have and be able to demonstrate whatever job they are doing. As a Scottish non-departmental public body (NDPB) Bòrd na Gàidhlig aligns with this framework.
2.	The main aim of Bòrd na Gàidhlig is to promote the Gaelic language and ensure that Gaelic and Gaelic culture improves in Scotland. Therefore, most of their job advertisements and job descriptions are prepared in Gaelic to attract the right candidates. There is good recruitment planning in place to ensure that Bòrd na Gàidhlig receive a sufficient amount of appropriate candidates.
3.	Employees have appropriate Personal Development Reviews (PDP) every six months to identify any training needs.
4.	The Organisation's job descriptions are clear, easy to read and free from Jargon and abbreviations.
5.	The Organisation's online application form is organised and easy to follow. The simplicity of the form makes it easy for applicants to complete and attracts more applicants.

2 BENCHMARKING

Bòrd na Gàidhlig Staff Recruitment & Succession Planning

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.

Staff Recruitment & Succession Planning

Benchmarking				
	High	Medium	Low	Total
Average number of recommendations in similar audits	0	2	5	7
Number of recommendations at Bòrd na Gàidhlig	2	3	0	5

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, although two of these are of a high priority rating.

3 DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Staff Recruitment & Succession Planning

Equality, Diversity and Inclusion			
Ref.	Finding and Risk	Grade	Recommendation
1.	<p>Promoting and delivering Equality , Diversity and Inclusion (EDI) in the workplace is an essential aspect of good people management, in line with the Equality Act 2010.</p> <p>The Organisation's Equalities Report and Outcomes for 2021 to 2025 focuses on statistical information regarding Gaelic learners with a section on Equal Pay. It does not, however, mention the Organisation's employees and there is currently no Equality, Diversity and Inclusion policy in place.</p> <p>If EDI is not promoted effectively the Organisation may incur reputational and/or financial damage.</p>	High	The Organisation is required to ensure that a separate EDI policy is in place for staff.

3 DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Staff Recruitment & Succession Planning

Management response	Responsibility and implementation date
<p>A distinct Equality, Diversity and Inclusion Policy will be added to the suite of Bòrd na Gàidhlig policies and training delivered to staff.</p> <p>Policy will be drafted by 31/01/24 and staff training carried out in first quarter of next financial year.</p>	<p><i>Responsible Officer:</i> <i>Karen Smith - Operations Manager</i></p> <p><i>Implementation Date:</i> <i>31/01/2024</i></p>

3 DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Staff Recruitment & Succession Planning

Pre-employment Checks			
Ref.	Finding and Risk	Grade	Recommendation
2.	<p>It is an employer's responsibility to ensure that appropriate pre-employment checks are carried out for new employees, including the provision of an appropriate form of identification and right to work where appropriate. Reliance should not be made solely on third parties, such as Disclosure Scotland. Our testing of a sample of seven out of thirteen starters in 2022 and 2023 showed the following:</p> <p><u>References</u></p> <ul style="list-style-type: none"> ➤ 4 out of 7 employees had evidence of two references; ➤ 1 employee had 2 references with no name of the people giving the reference. The references were typed without a letterhead, and no evidence of e-mail requests for references; ➤ 3 employees had only evidence of 1 reference. <p><u>Disclosure Scotland Certification</u></p> <ul style="list-style-type: none"> ➤ 4 out of 7 employees had proof of Disclosure 	High	We recommend that appropriate forms of ID are evidenced for all new starters and a record of all checks is maintained. This should include sight, of all Disclosure Scotland certificates.

3 DETAILED RECOMMENDATIONS

	<p>Scotland certificate, 2 of which were not included in the Disclosure dashboard;</p> <ul style="list-style-type: none"> ➤ 3 employees were included in the DBS dashboard as proof that DBS was completed; <p><u>Right to Work - Passports/Other Form of Identification</u></p> <ul style="list-style-type: none"> ➤ 4 out of 7 employees had passport evidence; ➤ 1 employee only had a birth register showing a year of birth and their maiden name; ➤ 1 employee had a passport with a different surname to their registered name; ➤ 1 employee had no form of Identification. <p>In addition to the findings above, we found an instance where an employee was registered on the payroll as having a different surname to the surname shown on their identifying documentation.</p> <p>Therefore, we concluded the following:</p> <ul style="list-style-type: none"> • The Organisation seems to be relying on Disclosure Scotland for employees' proof of identification and right to work, as not all employees had evidence of those on file. • Some employees were omitted from the 		
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3 DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Staff Recruitment & Succession Planning

	<p>Organisation's Disclosure Scotland dashboard, which aim is to record details of every new starter's Disclosure Scotland certificate.</p> <p>Such examples can lead to fraud and misrepresentation going undetected, which, if an inappropriate person is recruited, may lead to reputational and/or financial damage to the Organisation.</p>		
Management response		Responsibility and implementation date	
<p>Whilst we are confident that all necessary checks are being carried out we agree that this needs to be done evidenced and stored, where appropriate, in the individual People HR files.</p> <p>The Recruitment Guidelines will be expanded to explicitly state that these checks must be evidenced and the evidence uploaded to People HR.</p> <p>This will also be reiterated to managers and spot checks on completeness of People HR files carried out.</p>		<p><i>Responsible Officer:</i> <i>Karen Smith – Operations Manager</i></p> <p><i>Implementation Date:</i> <i>01/02/2024</i></p>	

3 DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Staff Recruitment & Succession Planning

Policies and Procedures			
Ref.	Finding and Risk	Grade	Recommendation
3.	<p>It is good practice for recruitment policies and guidance to be updated and reviewed regularly. The Organisation's existing Recruitment Policy has not been reviewed and approved since 2012 and the managers guidance is also pending review and approval. Although we have noted that changes in staffing had delayed their review and approval, the length of time taken for review and approval now requires the Organisation's immediate attention.</p> <p>Where policies are out of date, it is possible that staff are following inaccurate or inappropriate processes. This can result in the organisation being unable to defend itself in event of challenge.</p>	Medium	The current recruitment policy and guidance should be reviewed immediately to ensure it is reflective of current practice and any recommendations raised in this review.

3 DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Staff Recruitment & Succession Planning

Robustness of Recruitment Procedures			
Ref.	Finding and Risk	Grade	Recommendation
4.	<p>All recruitment policies and guidance should be clear regarding the amount and nature of references required as part of pre-employment checks. It is also good practice to ensure that the recruitment process for managers is clear.</p> <p>The Organisation's Recruitment Policy and Recruitment and Selection Guide are currently missing some important elements, which need to be reviewed and implemented to avoid reputational damage.</p>	Medium	<p>We recommend the following elements are included within the Recruitment Policy:</p> <ul style="list-style-type: none"> ➤ Roles and responsibilities – the policy should state that line managers are responsible for the recruitment process and the upload of all relevant documentation onto the HR system. ➤ Related legislation and documents – Equality legislation (Equality Act 2010), Data Protection (GDPR 2018) and UK Visa and Immigration – Right to Work. ➤ Equality, Diversity and Inclusion – this is only mentioned on an attached Equal Opportunities Monitoring form in both Gaelic and English, stating that the “Organisation’s commitment to recruiting, retaining and developing a workforce that reflects at all grades the diverse communities that they serve”. It is mentioned again briefly on the managers guidance. ➤ Discrimination – to prevent recruitment decisions being based on arbitrary or irrelevant requirements, or as a result of unconscious bias, there should be a mention of Direct Discrimination, Association and Perception, Indirect Discrimination, Disability Discrimination, and Failing to make reasonable adjustments. This is an important part of recruitment and should be included in the policy and guidance

3 DETAILED RECOMMENDATIONS

		<p>and highlighted to managers through appropriate training.</p> <ul style="list-style-type: none"> ➤ Exact number and nature of references required for Starters. <p>Additionally, the flowchart on the Recruitment and Selection Guide should be reviewed to include missing elements relating to conditional offers and pre-employment checks.</p>
<p>Management response</p>		<p>Responsibility and implementation date</p>
<p>We agree with the recommendation and this is being progressed with our HR Consultant.</p> <p>Updated guidance and draft policy will be drafted by 31/01/24.</p>		<p><i>Responsible Officer:</i> <i>Karen Smith – Operations Manager</i></p> <p><i>Implementation Date:</i> <i>31/01/2024</i></p>

3 DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Staff Recruitment & Succession Planning

Probation			
Ref.	Finding and Risk	Grade	Recommendation
5.	<p>It is good practice for probation reviews to be carried out in a timely manner and for evidence of discussion to be retained.</p> <p>Our testing showed that out of a sample of 7 out of 13 employees in the period 2022 and 2023, only 1 had evidence of a documented probation review.</p> <p>Additionally, only 3 out of 7 employees had evidence of a formal probation letter being issued.</p> <p>Not documenting reviews and saving probation outcome letters can lead to both reputational and financial damage for the Organisation.</p>	Medium	<p>Probation reviews should be documented and saved in a consistent manner.</p> <p>All formal end of probation letters should be saved in employees electronic folders.</p>

3 DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Staff Recruitment & Succession Planning

Management response	Responsibility and implementation date
<p>We agree that the successful completion of a probation period should be confirmed in writing and that this should be recorded in the individuals People HR file.</p> <p>The Recruitment Guidelines will be expanded to explicitly state what documentation should be uploaded to People HR.</p> <p>This will also be reiterated to managers and spot checks on completeness of People HR files carried out.</p>	<p><i>Responsible Officer:</i> <i>Karen Smith – Operations Manager</i></p> <p><i>Implementation Date:</i> <i>31/01/2024</i></p>

4 OBSERVATIONS

The following is a list of observations from our review

- | | |
|----|--|
| 1. | The induction checklist form uses old fashioned wording such as 'he' and 'she' when referring to employees. We advise wording should be reviewed and changed accordingly to reflect modern times and employee diversity, for example change 'he or she' to 'they'. |
| 2. | The Disability Confident scheme was introduced in 2016 to replace the Guaranteed Interview scheme for disabled employees. This scheme aims to increase the opportunities available to disabled job applicants, and to change attitudes towards disabled candidates.
It would be beneficial to the Organisation to sign up to the Disability Confident scheme to show that it is committed to providing equal opportunities for all. |

5 AUDIT ARRANGEMENTS

Bòrd na Gàidhlig
Staff Recruitment & Succession Planning

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	6 December 2023
Closing meeting	12 December 2023
Draft report issued	20 December 2023
Receipt of management responses	31 January 2024
Final report issued	2 February 2024
Audit & Assurance Committee	20 February 2024
Number of audit days	4

6 KEY PERSONNEL

Bòrd na Gàidhlig
Staff Recruitment & Succession Planning

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
Senior	Gila Ellison	Internal Audit Senior	gila.ellison@wyliebisset.com

Bòrd na Gàidhlig			
Key Contact	Nicola Pearson	Head of Finance & Corporate Affairs	nicola@gaidhlig.scot
	Karen Smith	Operations Manager	karen@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 2023-24

Review of Finance System
January 2024

Overall Conclusion

Strong

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1 EXECUTIVE SUMMARY

Overview

Purpose of review

The purpose of the assignment was to review the current Finance system and assess whether it is working as anticipated. This included reviewing the policies and procedures currently in place following on from our previous audit recommendation, and providing assurance that key financial controls that are in place are adequate and are being followed by staff.

This review forms part of the 2023/24 Internal Audit Annual Plan.

Scope of review

Our objectives for this review were to ensure:

- Data has been accurately transferred from the previous Finance system.
- That previous year's Internal Audit recommendation (included in Review of New Finance System, April 2023), has been implemented with regards to documented policies and procedures.
- Appropriate key financial controls have been put in place 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

There is no limitation of scope.

1 EXECUTIVE SUMMARY

Background

As part of the Organisation's Improvement Plan and following an increase in remote working, Bòrd na Gàidhlig decided that a cloud-based financial system option should be considered, in order to make flexible working for staff more accessible and user friendly. The Head of Finance and Corporate Affairs was, therefore, tasked with finding and implementing a cloud-based accounting system. After considering all available options, a report was presented to and approved by the Sgioba Stiuiridh (SMT) in November 2022 for the implementation of Xero. Following SMT approval the system was initially implemented in February 2023 – loading transactions from 1 January 2023 and running in parallel with the existing system for the last financial quarter of 2022/23. Xero became fully operational as the main financial system from 1 April 2023.

System Overview

Xero is a cloud-based accounting software for managing cash flow, which is HMRC recognised and claims it provides an easy access from a laptop or a mobile phone. The software includes several features:

- Online invoicing.
- Bank reconciliation.
- Claiming and managing expenses.
- Paying bills.
- Payroll.

Accessibility

All finance staff have access to Xero, with individual login details and passwords. Any access is granted by the Head of Finance and Corporate Affairs.

To access the system an account needs to be created with an email and an eight-character long password, a mix of letters and numbers. The system also asks for multi factor authenticator to be set up and for an alternative e-mail address to be provided.

When accessing the system, there is a dashboard which summarises the transactions for the Organisation's current account, credit card account, invoices owed, bills and an account watchlist. The latter shows a summary of the account types, budget, spend this month and YTD (Year to Date). Each account type can be accessed at a click of a button.

1 EXECUTIVE SUMMARY

Data Reconciliation

There is a trial balance showing the position of debits and credits pre and post external audit. Adjustments of any differences have been carried out post audit and on Xero only due to audit postponement by Audit Scotland until October 2023. As a result of the postponement of audit, Bòrd na Gàidhlig were unable to amend the accounts within the old financial system, QuickBooks as their service was withdrawn by them at the end of June 2023. All amendments therefore had to be processed solely on Xero producing two Xero year end trial balances.

Policies/Procedures

Following on from last year's Internal Audit recommendation (included in the Review of New Finance System audit report, April 2023), there are now some Xero desktop instructions in place covering the following areas:

- Making Payments.
- Raising Invoices.
- Bank and Credit Card Reconciliations.

Financial Controls

The Organisation has Segregation of Duties Desktop Instructions which include the following principles:

- The duties of providing information regarding sums due to or from Bòrd na Gàidhlig and of calculating and recording these sums, shall be separate as completely as possible from the duties of collecting or disbursing them;
- Staff charged with the duty of examining and checking the accounts of cash transactions shall not themselves be engaged in any of these transactions;

1 EXECUTIVE SUMMARY

Bòrd na Gàidhlig Review of Finance System

- Where these principles cannot be complied with, they are reported to the Accountable Officer so an agreed course of action can be put in place to minimise risk.
- No financial sums or other assets are written out of the accounts without the written approval of the Accountable Officer.
- Reference should be made to the Scottish Public Finance Manual, section Losses and Special Payments.

The Organisation's additional Scheme of Delegated Financial Authority Limits was signed and approved by the Accountable Officer on 22 September 2023. It provides more detail with regards to authorisation limits for the following areas:

- Procurement of Goods & Services/Travel and Subsistence claims.
- Funding Distribution (Grant Awards).
- Finance.
- Assets.

This scheme of delegation does not currently align with Xero. A recommendation has been made to this effect under **Section 3: Detailed Recommendations**.

The Finance team currently comprises a Finance Administrator and the Head of Finance & Corporate Affairs, with the Finance Administrator inputting and approving invoices and bills and the Head of Finance & Corporate Affairs having the additional authority to add and delete users on Xero.

1 EXECUTIVE SUMMARY

Work Undertaken

Our work undertaken for this review included the following:

Objective 1: Data has been accurately transferred from the previous Finance system.

- We reviewed the year-end trial balance reconciliation.
- We reviewed journal amendments to reconcile transactions.
- We reviewed e-mail correspondence with regards to journals.

Objective 2: That last year's Internal Audit recommendation (included in Review of New Finance System, April 2023), has been implemented with regards to documented policies and procedures.

- We reviewed the desktop instructions for making payments, raising invoices and bank and credit card reconciliations.
- We reviewed whether the abovementioned instructions were fit for purpose.

Objective 3: Appropriate key financial controls have been put in place and these are being adhered to by staff.

- We reviewed the Organisation's Desktop Instructions and the additional evidence provided with regards to segregation of duties, such as e-mail correspondence from Finance staff to approve cash transactions, approval of expenses and disposal of assets approval.
- We discussed segregation of duties with the Head of Finance and Corporate Affairs and how that was applied on Xero.
- We reviewed Xero to verify users and authorisation levels.
- We discussed authorisation levels with the Head of Finance and Corporate Affairs to gain assurance that there are formal authorisation levels built into the system and agreement on who can authorise what.
- We reviewed the current Scheme of Delegated Financial Authority Limits agreement and how it aligned with Xero.

1 EXECUTIVE SUMMARY

Conclusion

Overall conclusion

Overall Conclusion: Strong

We can provide a strong level of assurance over the Organisation's controls in place in relation to its current Finance system. We have raised 1 low grade recommendation for improvement.

Summary of recommendations

Grading of recommendations

	High	Medium	Low	Total
Review of 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

Areas of good practice

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

1.	The Organisation's current financial system is easy to use and has restricted access to the Finance team. It is password protected and also requires additional authenticator verification prior to allowing access. Dashboard is organised and clear, with all transactions being able to generate appropriate document imaging at a press of a button.
2.	The Organisation has successfully managed to migrate and balance all of its financial transactions despite delays with External Audit.

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 Finance System

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

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

3 DETAILED RECOMMENDATIONS

Segregation of Duties & Authorisation Levels			
Ref.	Finding and Risk	Grade	Recommendation
1.	<p>Journals are prepared on Excel with details of the account, description, debit and credit transactions. On the bottom left corner of each journal there are details of who posted the journal and who authorised it. The journal is then uploaded onto Xero.</p> <p>We reviewed 10% of the sample listed below from February 2023 to November 2023. Our testing showed the following:</p> <ul style="list-style-type: none"> ➤ The reviewed Excel samples contained details of the Finance Administrator posting the journal, and authorisation by the Head of Finance & Corporate Affairs. ➤ Journals - when journals are posted onto Xero, the system provides no information with regards to who the authoriser is. ➤ Credit card transactions - the same Finance administrator uploads, creates, approves and reconciles the transaction. ➤ Invoices can be created, approved and paid by the same Finance Administrator. 	Low	The capability of Xero should be explored to enable details of authorisers and authorisation levels when applicable.

3 DETAILED RECOMMENDATIONS

Bòrd na Gàidhlig
Review of Finance System

	<p>We have noted that the current Finance team consists of the Finance Administrator and Head of Finance & Corporate Affairs, and that Xero acts as a cash book only. Any financial damage resulting from lack of visibility of delegated levels of authority in the system is minimal.</p> <p>The following recommendation is to encourage good practice, to help prevent fraud and errors from occurring and to ensure consistency of the implemented authorisation levels with the current financial system.</p>		
Management response		Responsibility and implementation date	
<p>We will review the capabilities of Xero in this respect and determine if a change in procedure is required.</p>		<p><i>Responsible Officer:</i> Nicola Pearson, Head of Finance and Corporate Affairs</p> <p><i>Implementation Date:</i> 1 April 2024</p>	

4 AUDIT ARRANGEMENTS

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 Committee meeting.

Audit stage	Date
Fieldwork start	12 December 2023
Closing meeting	19 December 2023
Draft report issued	16 January 2023
Receipt of management responses	31 January 2024
Final report issued	2 February 2024
Audit Committee	20 February 2024
Number of audit days	4

5 KEY PERSONNEL

Bòrd na Gàidhlig Review of 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
Senior	Gila Ellison	Internal Audit Senior	gila.ellison@wyliebisset.com

Bòrd na Gàidhlig			
Key Contact	Helen Walker	Finance Administrator	helen@gaidhlig.scot
Key Contact	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.			

APPENDICES

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	Audit & Assurance Committee
Date of Meeting	20/02/2024
Location:	Online
Item on Agenda	4.1

Title	Best Value Review	
Request	For Information *	
Spokesperson	Nicola Pearson, Head of Finance and Corporate Affairs	
Governance route for the report	Date	Type of Treatment
Leadership Team	09/02/23	For approval
Appendices	PT 1 – Best Value Review 2022/23	
1.0	Purpose	
1.1	<p>The purpose of this paper is to present the review of 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 and is used by the external auditors as part of their work.</p>	
2.0	Background	
2.1	<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 & 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 Best Value statement was agreed by this committee in May 2023 and, following an internal audit recommendation The Best Value statement is updated annually.</p>	
3.0	Main points	
3.1	<p>The statement reflects the seven areas recommended by SG and AS guidance and these are:</p> <ul style="list-style-type: none"> • Vision and Leadership • Effective Partnerships • Governance & Accountability • Use of Resources • Performance Management <p>And the two cross-cutting themes:</p> <ul style="list-style-type: none"> • Equality (SPFM – “Equal Opportunities arrangements”) 	

	<ul style="list-style-type: none"> Sustainability (SPFM – “A Contribution to Sustainable Development) <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 review presents an update of BnG’s performance against the targets and measures set out in the Best Value Statement for 2022/23.</p>																																				
4.0	Recommendation																																				
4.1	The Committee is requested to: <ul style="list-style-type: none"> Consider the review. 																																				
5.0	Key Strategic Impacts																																				
5.1	Impact on Finance																																				
	The statement relates to how the organisation uses its finances; it does not incur additional expenditure as a result of having the statement.																																				
5.2	Impact on Staff																																				
	N/a																																				
5.3	Impact on Training																																				
	N/a																																				
5.4	Links to Corporate Aims																																				
	The report contributes to the corporate aim that BnG continues to develop how it works.																																				
5.5	Links to the National Performance Framework																																				
	<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 & 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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	This is a formal duty of the Accountable Officer.																																				
5.9	Impact on Equality																																				
	The review includes consideration of ensuring equality and diversity.																																				
5.10	Impact on Environment																																				
	The review 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 – Review 2022/23***Introduction***

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

Bòrd na Gàidhlig's Best Value Statement was presented to the Comataidh Sgrùdaidh is Dearbhachd in May 2023. This report gives an update of progress on achieving the targets contained within that report.

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

Update:

The table below gives a summary of results for 2022/23:

KPIs met		KPIs not met	
No.	%	No.	%
9	100	0	0

Total Targets	Targets met		Targets partially complete	
80	No.	%	No.	%
	76	95	4	5

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.

Update:

The 2022/23 stakeholder survey asked, “Do you think Bòrd na Gàidhlig is effective in meeting its priorities?”

All respondents answered this question and 67% agreed that BnG was effective in meeting its priorities. (2022 - 86%).

This agreement was over 3 levels: Fully agree 10% (17%), mostly agree 24% (34%) and partially agree 33% (34%).

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.

Update:

Internal Audit: Over 2022/23 Internal Audit undertook eight audits and a follow up review of previous recommendations. Across the nine reports, the assurance given on controls in place was strong (the highest rating) on eight of the reports with the remaining report being substantial (the second highest rating).

Wylie Bisset noted: *“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.”*

External Audit: Audit Scotland issued an unmodified audit report and in the ISA 260 for the year ended 31 March 2023.

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

Update:

Bòrd na Gàidhlig continued to work towards achieving the Key Performance Indicators set out in the Operational Plan.

For the financial year 2022/23 100% of KPIs were met (2021/22 89%); and 95% of targets were achieved (2021/22 79%).

The tables below give details of both for the financial year 2022/23:

KPIs met		KPIs not met	
No.	%	No.	%
9	100	0	0

Total Targets	Targets met		Targets partially complete	
	No.	%	No.	%
80	76	95	4	5

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

Update: In the year to 31 March 2023, Bòrd na Gàidhlig submitted responses to 42 consultations a selection of which are noted below:

Consultation on Gaelic and Scots and Scottish Languages Bill

Briefing on Reforming Scottish Qualifications – Hayward Review

DCMS Committee to examine health and future of minority languages

Consultation on Gaelic Medium Education for Aberdeen City Council

Scottish Fire & Rescue Service Strategic Plan 2022 - 25

Inner Moray Firth Local Development Plan

University of Strathclyde – Further Education Teaching Programme

Communities Strategy for Scotland’s National Forest and Land

Highland Council – GME catchment areas within Plockton Associated School Group

National Care Service (Scotland) Bill Consultation

South Lanarkshire Council – Economic Strategy 2022-2027

A National Conversation on a New Dementia Strategy

UHI Rural and Islands College Merger Consultation

Sustainability

Bòrd na Gàidhlig is committed to sustainable development. Our work means that we include language development as part of the definition of sustainability. Gaelic language and culture are closely entwined with the environment and in 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

Update: The Covid-19 pandemic meant that all staff were working from home from March 2020 until May 2022 when a hybrid working trial was launched. In 2022/23 all internal and a majority of external meetings were held online thus keeping BnG's carbon footprint minimal for the year.

As the majority of staff were still working from home we did not re-establish the staff environmental group however as more staff are now taking the opportunity to go back to the office for at least part of the time we have taken steps to bring the group back into being.

The Business Travel Policy, which lays out a hierarchy of travel options in order of impact on carbon footprint is reviewed in conjunction with the Travel and Subsistence Policy as part of each travel request that is submitted.

The pandemic showed that we can change our working practices in a way that will have a positive impact on the environment and many of these practices have now been normalised across the organisation. This may mean that we are able to achieve our target of net zero carbon sooner than 2045, which will be a positive outcome from what has been a challenging time for everyone.



For	Audit & Assurance Committee
Date of Meeting	20/02/2024
Location:	Online
Item on Agenda	4.3

Title	Audit & Assurance Committee Work Plan	
Request	For Decision	
Spokesperson	Nicola Pearson, Head of Finance and Corporate Affairs	
Governance route for the report	Date	Type of Treatment
-	-	-
Appendices	PT1 – Work Plan 2023/24 PT2 – Work Plan 2024/25	
1.0	Purpose	
1.1	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. The paper is in English as it is presented by the Head of Finance and Corporate Affairs.	
2.0	Background	
2.1	Both Committees and the Board of BnG have a work program. They are useful in planning and ensuring that relevant and regular topics are presented throughout the year. The 2023/24 workplan was last reviewed in November 2023.	
3.0	Main points	
3.1	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.	
4.0	Recommendation	
4.1	The Committee is requested to: <ul style="list-style-type: none"> - make recommendations for changes as viewed as appropriate - approve the workplans 	
5.0	Key Strategic Impacts	
5.1	Impact on Finance	
	The workplans do not have a financial impact but do ensure that financial matters are properly scrutinised by the Committee.	
5.2	Impact on Staff	
	The workplans provide a guide to officers as to work to be developed during the year.	
5.3	Impact on Training	
	Not applicable.	
5.4	Links to Corporate Aims	

	The report contributes to the corporate aim that BnG continues to develop how it works.			
5.5	Links to the National Performance Framework			
	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"/>		
5.6	Impact on Reputation			
	The workplans ensure that the Committee fulfils its responsibilities; this has a positive impact on the organisation's reputation.			
5.7	Impact on Health and Safety			
	n/a			
5.8	Legal Impact			
	The workplans ensure that the Committee fulfils its statutory responsibilities.			
5.9	Impact on Equality			
	n/a			
5.10	Impact on Environment			
	n/a			

A' Chomataidh Sgrùdaidh is Dearbhachd (CSD) Plana Obrach 2023/24

Cèitean
23/05/2023Sultain
19/09/2023Samhain
21/11/2023Samhain
30/11/2023Gearran
20/02/2024

Puingeann Stèidhichte

Cùisean Tòiseachaidh / Fàilte	Introduction / Welcome	√	√	√		√
Nochdadh Com-pàirt	Declarations of Interest	√	√	√		√
Geàrr-chunntas	Minutes	√	√	√		√
Clàr-gnìomhan	Actions log	√	√	√		√
Co-dhùnaidhean eadar coinneamhan	Decisions between meetings	√	√	√		√
Rianachd Mhì-chinntean	Risk Management	√	√	√		√
Inbhe Molaidhean Sgrùdadh	Status of Audit Recommendations	√	√	√		√
Plana-obrach	Workplan	√	√	√		√

Aithisgean In-sgrùdaidh

Buidhnean Taobh a-muigh - Stiùireadh Coileanaidh	External Organisations (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 (May 24)					
Teachd a-steach agus Luchd-fiaich	Income & Debtors					√
Lèirmheas air an Siostam Ionmhas	Review of Finance System					√
Stiùireadh Coileanadh Luchd-obrach	Employee Performance Management			√		
Buidhnean Taobh a-muigh - Stiùireadh Coileanaidh	External Organisations (MFOs) - Performance Management (May 24)					
Tabhartasan do Bhuidhnean Gàidhlig	Grants to Gaelic Organisations			√		

Puingeann Cunbhalach Bliadhnail

Plana Sgrùdadh Bliadhnail In-sgrùdaidh	Internal Audit, Annual Audit Plan	√				
Plana Sgrùdadh Bliadhnail Taobh a-muigh	External Audit, Annual Audit Plan					√
Aithisg Sgrùdadh Bliadhnail Taobh a-muigh	External Audit, Annual Audit Report				√	
Dreachdan den Aithisg Bhliadhnail is na Cunntasan	Annual Report & Accounts				√	
Aithisg Bliadhnail na CSRC don Bhòrd-stiùiridh	AAC Annual Report to the Board	√				
Ath-sgrùdadh Bliadhnail air na Bun-Riaghailtean	Review of the Terms of Reference	√		√		
Sgrùdadh Bliadhnail air Èifeachdas na Comataidh Sgrùdaidh is trèanadh	Review of Audit Committee Effectiveness and Training					
Sgrùdadh Fhein Bliadhnail air Èifeachdas na Comataidh Sgrùdaidh	Self assessment of Audit Committee Effectiveness					√
Aithisg Dìon Dàta	Data Protection Report	√		√		
Aithris Luach as Fheàrr	Best Value Statement	√				
Sgrùdadh Luach as Fheàrr	Best Value Review					√
Aithisg air Tèarainteachd Dhidsiteach	Cyber Resilience Report					√
Ro-innleachd Rianachd Mhì-chinntean	Risk Management Strategy	√				

Puingeann eile

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A' Chomataidh Sgrùdaidh is Dearbhachd (CSD) Plana Obrach 2024/25

Cèitean
21/05/2024Sultain
24/09/2024Samhain
19/11/2024Gearran
25/02/2025

Puingeann Stèidhichte

Cùisean Tòiseachaidh / Fàilte	Introduction / Welcome	√	√	√	√
Nochdadh Com-pàirt	Declarations of Interest	√	√	√	√
Geàrr-chunntas	Minutes	√	√	√	√
Clàr-gnìomhan	Actions log	√	√	√	√
Co-dhùnaidhean eadar coinneamhan	Decisions between meetings	√	√	√	√
Rianachd Mhì-chinntean	Risk Management	√	√	√	√
Inbhe Molaidhean Sgrùdadh	Status of Audit Recommendations	√	√	√	√
Plana-obrach	Workplan	√	√	√	√

Aithisgean In-sgrùdaidh

Buidhnean Taobh a-muigh - Stiùireadh Coileanaidh	External Organisations (MFOs) - Performance Management	√			
Rianachd Mhì-chinntean	Risk Management	√			
Aithisg Bhliadhnail In-sgrùdadh	Internal Audit Report	√			
Leanmhainn	Follow Up Review	√			
Tabhartasan do Bhuidhnean Gàidhlig	Grants to Gaelic Organisations			√	
Lèirmheas air modail maoineachaidh ùr na PBG	Review of new MFO funding model			√	
Solarachadh	Procurement				√
Stiùireadh Neo-làthaireachd	Absence Management				√
Riaghladh agus Rianachd Mhì-chinntean	Governance and Risk Management				√
Rola-pàighidh agus cosgaisean (Cèitean 25)	Payroll and Expenses (May 25)				
Buidhnean Taobh a-muigh - Stiùireadh Coileanaidh	External Organisations (MFOs) - Performance Management (May 25)				

Puingeann Cunbhalach Bliadhnail

Plana Sgrùdadh Bliadhnail In-sgrùdaidh	Internal Audit, Annual Audit Plan	√			
Plana Sgrùdadh Bliadhnail Taobh a-muigh	External Audit, Annual Audit Plan				√
Aithisg Sgrùdadh Bliadhnail Taobh a-muigh	External Audit, Annual Audit Report		√		
Dreachdan den Aithisg Bhliadhnail is na Cunntasan	Annual Report & Accounts		√		
Aithisg Bliadhnail na CSRC don Bhòrd-stiùiridh	AAC Annual Report to the Board	√			
Ath-sgrùdadh Bliadhnail air na Bun-Riaghailtean	Review of the Terms of Reference	√			
Ath-sgrùdadh air Ballrachd Comataidh	Committee membership review	√			
Sgrùdadh Fhein Bliadhnail air Èifeachdas na Comataidh Sgrùdaidh	Self assessment of Audit Committee Effectiveness				√
Aithisg Dion 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	√			

Puingeann eile

Sgrùdadh Bliadhnail air Èifeachdas na Comataidh Sgrùdaidh is trèanadh ('25)	Review of Audit Committee Effectiveness and Training (external 3 yearly due'25)				
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