

Bòrd na Gàidhlig

Annual report on the 2010/11 audit



Prepared for Bòrd na Gàidhlig and the Auditor General for Scotland

October 2011

Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. It provides services to the Auditor General for Scotland and the Accounts Commission. Together they ensure that the Scottish Government and public sector bodies in Scotland are held to account for the proper, efficient and effective use of public funds.

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Key messages

The following are the key messages from our 2010/11 audit of Bòrd na Gàidhlig (the Bòrd):

Financial Statements

We have given an unqualified opinion that the financial statements of Bòrd na Gàidhlig for 2010/11 give a true and fair view of the state of the body's affairs and of its net operating cost for the year. We have also concluded that, in all material respects, the expenditure and receipts shown in the financial statements were incurred or applied in accordance with applicable enactments and relevant guidance issued by Scottish Ministers.

Financial Position

The 2010/11 financial statements show a surplus of £0.112 million with net assets of £0.266 million. This is an improved position compared to the net assets value at 31 March 2010 which were net liabilities of £0.015 million. This favourable movement is mainly due to the fall in the pension liability at the year end because of the change in policy for the calculation of future pension increase from the Retail Price Index (RPI) to the Consumer Price Index (CPI). This resulted in a past service gain of £ 0.091 million as it is assumed that the CPI will increase at a slower rate than the RPI and as such pension increases and therefore future liabilities are likely to be lower.

Governance and Accountability

The Bòrd has a sound internal control environment. Although our review of controls carried out in 2010/11 did not identify any areas of high priority, some actions for future improvement were identified and agreed to be addressed by management. We also highlighted to management during the year a particular case concerning payments to a private company where actual spending had exceeded the approved budget. We have received management assurances that budgetary control processes have been appropriately strengthened.

Use of resources and performance management

The Bòrd has a well established framework for managing performance against its key corporate objectives. Its main strategic priorities have been clearly identified and translated into operational priority actions with progress against these actions being reported to the Bòrd. Going forward there will be a greater emphasis on demonstrating the achievement of target outcomes which are linked to each agreed priority action.

Outlook

The Bòrd, in line with other public sector organisations, is facing a period of continued funding reductions as well as pressure on resources. There has been a 5.71% reduction in grant in aid funding in 2011/12, and the efficiency target to be delivered will be 3%. While a budget for 2011/12 has been agreed, there is a need going forward to prepare financial plans over a longer time period. It is essential that the Bòrd continues to closely monitor its financial position and to continue to engage with partners to ensure their commitment to the delivery of the National Plan for Gaelic.

Introduction

1. This report is the summary of our findings arising from the 2010/11 audit of Bòrd na Gàidhlig. The purpose of the annual audit report is to set out concisely the scope, nature and extent of the audit, and to summarise the auditor's opinions (i.e. on the financial statements) and conclusions and any significant issues arising. The report is divided into sections which reflect the extent of our public sector audit model.
2. A number of reports have been issued in the course of the year in which we make recommendations for improvements (Appendix A). We do not repeat all of the findings in this report, but instead we focus on the financial statements and any significant findings from our wider review of Bòrd na Gàidhlig.
3. Appendix B is an action plan setting out the high level risks we have identified from the audit. Officers have considered the issues and agreed to take the specific steps in the column headed "planned management action". We do not expect all risks to be eliminated or even minimised. What we expect is that Bòrd na Gàidhlig understands its risks and has arrangements in place to manage these risks. The Bòrd and Accountable Officer should ensure that they are satisfied with the proposed management action and have a mechanism in place to assess progress.
4. This report is addressed to Bòrd na Gàidhlig and the Auditor General and should form a key part of discussions with audit committees, either prior to or as soon as possible after the formal completion of the audit of the financial statements. Reports should be made available to stakeholders and the public, where appropriate. Audit is an essential element of accountability and the process of public reporting.
5. This report will be published on our website after consideration by Bòrd na Gàidhlig.
6. The management of the audited body is responsible for preparing financial statements that show a true and fair view and for implementing appropriate internal control systems. Weaknesses or risks identified by auditors are only those which have come to our attention during our normal audit work, and may not be all that exist. Communication by auditors of matters arising from the audit of the financial statements or of risks or weaknesses does not absolve management from its responsibility to address the issues raised and to maintain an adequate system of control.

Financial statements

7. Audited bodies' financial statements are an essential part of accounting for their stewardship of the resources made available to them and their performance in the use of those resources.
8. Auditors are required to audit financial statements in accordance with the timescales set by Audit Scotland, which may be shorter than statutory requirements, and give an opinion on:
 - whether they give a true and fair view of the financial position of audited bodies and their expenditure and income
 - whether they have been properly prepared in accordance with relevant legislation, the applicable accounting framework and other reporting requirements
 - the regularity of the expenditure and income (except for local government bodies).
9. Auditors review and report on, as appropriate, other information published with the financial statements, including the management commentary, statement on internal control and the remuneration report. Where required, auditors also review and report on the Whole of Government Accounts return. This section summarises the results of our audit on the financial statements.

Audit opinion

10. We have given an unqualified opinion that the financial statements of Bòrd na Gàidhlig for 2010/11 give a true and fair view of the state of the body's affairs and of its net operating cost for the year.
11. Bòrd na Gàidhlig is required to follow the 2010/11 Government Financial Reporting Manual (the FReM) and we confirm that financial statements have been properly prepared in accordance with the FReM.

Regularity

12. We have also provided an opinion, that in all material respects, the expenditure and receipts in the financial statements were incurred or applied in accordance with applicable enactments and guidance.

Remuneration report and statement on internal control

13. In our opinion, the audited part of the remuneration report has been properly prepared and the remaining elements of the remuneration report and management commentary are consistent with the financial statements.
14. We also confirm that we have no issues to report to you on the statement of internal control and its compliance with Scottish Government guidance.

Accounting issues

Accounts submission

15. The financial statements were submitted for audit in May 2011 in line with the pre agreed timetable. The audit fieldwork was completed in May 2011 and matters arising from this work were discussed with senior management in June 2011.

Presentational and monetary adjustments to the unaudited accounts

16. The draft accounts presented for audit were substantially complete and a working papers file was prepared by finance officers which assisted the audit fieldwork. A number of presentational changes were required to the annual report and accounts as a result of our review of the disclosures required by the FReM. In general there continues to be a need to improve the standard of supporting documents available for audit to reduce the number of matters arising raised and required changes to the draft accounts.

Prior year adjustments

17. All central government bodies have been affected by the removal of the cost of capital in the 2010/11 FReM. This change has been identified in the notes to the accounts. The amount involved was small and immaterial to the 2010/11 accounts.

Pension costs

18. Bòrd na Gàidhlig is an admitted body to Highland Council Pension Fund. This is a Local Government Pension Scheme which is a funded defined benefit final salary scheme which operates through both the Bòrd and employees paying contributions into the fund. Contribution rates are set at a level intended to balance pension liabilities against investment assets. Under the accounting standard IAS 19, the cost of providing employee benefits should be recognised in the period in which the benefit is earned by the employee rather than when it is paid or payable.
19. The actuarially assessed estimate of the value of the pension liability of the Bòrd at 31 March 2011 was £ 0.061 million compared with a liability of £ 0.307 million at 31 March 2010. The reduction in the closing liability at the year end reflects both an increase in the valuation of the fund assets at 31 March 2011 as well as a fall in the present value of the funded obligation. It is important to stress however that this was a snapshot picture at the year end and due to the long term nature of the pension liabilities, small changes to assumptions can make a large difference to the liability on the scheme balance sheet.
20. On 22 June 2010 the Chancellor of the Exchequer announced a change in policy for the calculation of future pension increases from the Retail Price Index (RPI) to the Consumer Price Index (CPI). The actuary has estimated the impact of this change as being a past service gain of £ 0.091 million. It is assumed that the CPI will increase at a slower rate than the RPI and as such pension increases and therefore the IAS 19 liabilities are likely to be lower.

Whole of government accounts/ consolidation packs

21. The whole of government accounts (WGA) is the consolidated financial statements for all branches of government in the UK. The Bòrd is not required to submit a consolidation pack, as its gross income/ expenditure and assets/ liabilities are below the threshold for completion.

Outlook

22. The main change in the financial reporting framework (FReM) next year (2011/12) is that grants and donated assets should be recognised immediately, unless there is a condition that the recipient had not satisfied that would lead to repayment. Most grants and donated assets should be recognised as income, but grants from a sponsoring department to an NDPB should be credited to general reserves. As a consequence, the government grant reserve and donated asset reserve will no longer exist.
23. Looking further ahead, from 1 January 2013 changes to international financial reporting standards (IFRSs) will become effective. This includes the introduction of:
- IFRS 9 - financial instruments (replacing IAS39)
 - IFRS 10 - consolidated financial statements (replacing IAS27)
 - IFRS11 - joint arrangements (replacing IAS31)
 - IFRS12 - disclosure of interest in other entities (replacing IFRS12)
 - IFRS 13 - fair value.
24. Revisions to the FReM for 2013/14 are included in the Financial Reporting Advisory Board (FRAB) forward work programme for 1 December 2011.

Audit appointment for 2011/12

25. Audit appointments are made by the Auditor General, either to Audit Scotland staff or to private firms of accountants for a five year term. 2010/11 is the last year of the current audit appointment. The procurement process for the next five years was completed in May 2011 and from next year (2011/12) the auditor for the Bòrd will be Audit Scotland. We look forward to continuing the good working relationship that exists and thank officers and members of the board and committees for their assistance during the last five years.

Financial position

26. Audited bodies are responsible for conducting their affairs and for putting in place proper arrangements to ensure that their financial position is soundly based.
27. Auditors consider whether audited bodies have established adequate arrangements and examine:
 - financial performance in the period under audit
 - compliance with any statutory financial requirements and financial targets
 - ability to meet known or contingent, statutory and other financial obligations
 - responses to developments which may have an impact on the financial position
 - financial plans for future periods.
28. These are key areas in the current economic circumstances. This section summarises the financial position and outlook for the organisation.

Financial results 2010/11

29. Bòrd na Gàidhlig is required to work within its resource budget set by the Scottish Government and is expected to ensure that, taking one year with another, income from Grant in Aid and other sources equals expenditure. For 2010/11 the Bòrd had a surplus of £0.112 million.
30. Bòrd na Gàidhlig's Statement of Financial Position at 31 March 2011 shows net assets of £0.266 million (2009/10 net liabilities of £0.015 million). This movement is mainly due to the fall in the pension liability at the year end.
31. The 2010/11 budget was agreed by the Bòrd in February 2010. The original budget predicted a shortfall of £0.140 m. The financial position was reported quarterly to the Board throughout the year and cost savings during the year has seen the final outturn of a surplus position of £0.112 million. Bòrd na Gàidhlig exceeded its 2% efficiency saving target during 2010/11, with efficiencies of £0.277 million being made against a target of £0.264 million.

Financial planning to support priority setting and cost reductions

2011/12 budget

32. The 2011/12 revenue budget was approved by the Bòrd at its meeting in March 2011. The amount of grant in aid for the year has been set at £ 5.1 million. Additional income of £ 0.075 million has now been confirmed as well as potentially an additional £ 0.0150 million due from the Highlands and Islands Enterprise in respect of previous Gaelic Language Act Implementation monies paid for projects which have not been progressed. The total income receivable for 2011/12 is therefore currently £5.325 million.

33. The latest available budget monitoring report shows a projected underspend or uncommitted funds of £ 0.307 million. The management team have agreed to review the Bòrd's expenditure plans and bring forward appropriate projects to ensure the full utilisation of available funds.
34. The Bòrd has been set a target level of 3% or £ 0.162 million efficiency savings for 2011/12 and has approved planned efficiencies for the year of £0.301 million. This has been analysed across various areas of savings, with the largest area of efficiency being identified as coming from the leverage obtained from grant schemes. At £ 0.218 million or over 70% of the total planned efficiencies, it is important that performance against this target is closely monitored.

Procurement

35. In July 2009, the Scottish Government approved a new assessment tool - the Procurement Capability Assessment (PCA) - to monitor how far public bodies adopt good purchasing practice and as a basis for sharing best practice and promoting continuous improvement across the public sector. The Bòrd took part in a PCA in November 2010. Given the scale of the Bòrd's procurement activities this was a high level assessment of the key approaches and resulted in a summary of those areas for improvement which should be taken forward. The recommendations included regular reporting to Senior Management on procurement issues, the implementation of more structured contract and supplier management and the setting of targets to help drive procurement efficiencies. It is noted that the PCA report highlights that the Bòrd should analyse spend across suppliers as some cumulative spending levels may be exceeding EU thresholds and may be breaching competition law. A procurement improvement action plan is currently being developed and is due to be put to the Bòrd in December 2011.

Risk Area 3

Partnership working

36. The Bòrd recognises the importance of partnership working to achieving its strategic priorities and the essential contribution required from public, voluntary and private bodies in the delivery of the National Plan for Gaelic. One of the main mechanisms used by the Bòrd in achieving its strategic objectives is offering advice to public authorities on the preparation and implementation of their Gaelic Language Plans. The Bòrd allocated £1.1 million from the Gaelic Language Implementation Fund in 2010/11 to support the implementation of the statutory plans by public bodies and other connected purposes. The usage of these funds is kept under review by the Bòrd and will have to continue to be an area of close scrutiny to ensure the achievement of best value and the delivery of agreed targets by those bodies in receipt of funding.
37. During the year the Bòrd has worked jointly with Scottish Natural Heritage (SNH) in finalising arrangements for the provision of ICT services including ongoing support and information back ups and disaster recovery plans. A new server was also implemented. The transfer of ICT

services to SNH has at times been problematic and going forward it is essential that formal arrangements are agreed through the introduction of a service level agreement and that the delivery of ICT services within agreed budgets is kept under review.

Risk Area 2

Outlook

Financial forecasts and financial risks

38. As is the case across the public sector, the Bòrd is facing a period of future funding cuts. The Bòrd recognises the financial risks it is facing and the impact this could have on the delivery of its strategic objectives. The financial focused issues included in its strategic risk register include: reductions in funding from the Scottish Government triggered by central funding cuts, shifts in priorities and competing demands and financial cuts could restrict the filling of all employee posts in the future. Each of these risks are regularly monitored and reassessed by senior management and the Bòrd.
39. While detailed budgets have been agreed for 2011/12, the Bòrd has yet to prepare budgets on a longer term basis. Financial plans should be prepared beyond the one year timeframe to help inform future management decisions.

Risk Area 1

Governance and accountability

40. The three fundamental principles of corporate governance – openness, integrity and accountability – apply to all audited bodies, whether their members are elected or appointed, or whether they comprise groups of people or an individual accountable officer.
41. Through its chief executive or accountable officer, each body is responsible for establishing arrangements for ensuring the proper conduct of its affairs including the legality of activities and transactions, and for monitoring the adequacy and effectiveness of these arrangements. Audited bodies usually involve those charged with governance (including audit committees or similar groups) in monitoring these arrangements.
42. Consistent with the wider scope of public audit, auditors have a responsibility to review and report on audited bodies' corporate governance arrangements as they relate to:
 - corporate governance and systems of internal control
 - the prevention and detection of fraud and irregularity
 - standards of conduct and arrangements for the prevention and detection of corruption.
43. In this part of the report we comment on key areas of governance.

Corporate governance

Committees

44. The members of the Bòrd are appointed by the Scottish Ministers. A number of Committees are in operation and meet regularly throughout the year, namely the Audit, Remuneration, Education and Gaelic Usage Committees. The Audit Committee has the direct responsibility of overseeing the Bòrd's arrangements for corporate governance and provides the Accountable Officer with assurance as to the Bòrd's compliance. The committee considers all internal and external audit reports and ensures any issues raised are addressed.

Internal control

45. While auditors concentrate on significant systems and key controls in support of the opinion on the financial statements, our wider responsibilities require them to consider the financial systems and controls of audited bodies as a whole. However, the extent of this work should also be informed by their assessment of risk and the activities of internal audit.
46. As part of our 2010/11 audit at the Bòrd we have carried out reviews of the main financial systems, focusing on the key controls in place within each system along with arrangements for governance and accountability. The main purpose of this work was to obtain audit assurances on the existence and proper operation of the controls within those main systems which inform the production of the annual financial statements. Our review covered: payroll,

financial ledger, trade payables and cash. Based on the results of our review we concluded that the Bòrd's main financial systems had a satisfactory level of control for our purposes. A number of areas where controls in the main financial systems could be further strengthened were reported to management in May 2011. There were no actions which we regarded as being of a high priority.

47. The internal audit service for the Bòrd in 2010/11 was provided by TirArd MacKenzie. Every year we carry out an assessment of the adequacy, strengths and weaknesses of the internal audit function to identify those areas of internal audit work on which we can place assurance. Our review concluded that internal audit had appropriate standards and reporting procedures. This satisfactory evaluation allowed us to take assurance from the work of internal audit in 2010/11 in the following areas for the financial statements audit: controls over expenditure, banking and grant/contract awards.
48. As part of our ISA 260 report to the Audit Committee on those matters arising from the audit of the financial statements for 2010/11, we highlighted an issue regarding budgetary control over payments made to a company called The Creative Cell. The 2010/11 financial statements included payments totalling £166,420 to The Creative Cell. These payments were in respect of costs incurred relating to the setting up of the Glasgow Gaelic Hub and included such items as project management costs (£28,271), refurbishment costs (£64,424), external signage (£19,945), furniture (£19,690) and architect fees (£12,854). Our review of the governance processes surrounding this expenditure identified that at £166,420 in 2010/11, the total costs of the Bòrd's contributions to the Glasgow Gaelic Hub had exceeded the approved budget. The minute of the Bòrd meeting of 22 June 2010 states that the budget for the costs relating to the Glasgow Gaelic Hub were £100,000 and costs were to be below this amount. We have obtained management assurances that project financial monitoring systems have since been strengthened and that these budgetary controls will ensure that the Senior Management Team and the Bòrd are given timely notice of likely project overspends and underspends.

Prevention and detection of fraud and irregularities

49. Audited bodies are responsible for establishing arrangements to prevent and detect fraud and other irregularity. Auditors review and report on these arrangements.
50. The Bòrd has appropriate processes in place to prevent and detect fraud and irregularities, including policies and codes of conduct for staff and members.

Best Value, use of resources and performance

51. Accountable officers have a specific responsibility to ensure that arrangements have been made to secure Best Value.
52. The Auditor General may require that auditors consider whether accountable officers have put in place appropriate arrangements to satisfy their corresponding duty of Best Value. Where no requirements are specified for auditors in a period they may, in conjunction with their audited bodies, agree to undertake local work in this area.
53. As part of their statutory responsibilities, the Auditor General and the Accounts Commission may procure, through Audit Scotland, examinations of the use of resources by audited bodies and publish reports or guidance. Auditors may be requested from time to time to participate in:
 - a performance audit which may result in the publication of a national report
 - an examination of the implications of a particular topic or performance audit for an audited body at local level
 - a review of a body's response to national recommendations.
54. This section includes a commentary on the Best Value/ performance management arrangements within Bòrd na Gàidhlig. We also note any headline performance outcomes/ measures used by the Bòrd and comment on any relevant national reports and the body's response to these.

Performance management and overview of performance 2010/11

55. The Bòrd operates within a well established hierarchy of strategic plans. The Gaelic Language (Scotland) Act 2005 establishes the statutory framework within which Bòrd na Gàidhlig operates. This is supported by the National Plan for Gaelic and the Corporate Plan which outlines the way in which the Bòrd will deliver the National Plan for Gaelic and the Scottish Government's objectives for the language. An operational plan is also produced which sets out in practical terms the tasks for taking forward each priority action in the Corporate Plan.
56. The current National Plan for Gaelic covers the period 2007-2012. The Bòrd launched the new draft National Plan for Gaelic 2012-2017 in the Autumn of 2011. This is to be followed by a period of public consultation before being submitted for final approval by Scottish Ministers in Spring 2012.

57. Bòrd na Gàidhlig's has identified the following strategic priorities:

- Language Acquisition - to increase the number of Gaelic speakers
- Language Usage - to encourage greater use of Gaelic
- Language Status - to increase the visibility and audibility of Gaelic
- Language Corpus - to strengthen the relevance and consistency of Gaelic

58. Each of these priorities have been translated into 41 priority actions. Progress against these priorities is regularly reported to members. The report to the Bòrd on the progress against the Corporate Plan 2010-11 to the end of March 2011 is very positive and shows that overall sound progress is continuing to be made.

National performance reports

59. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. Reports in the last year which are likely to be of direct interest are set out in Exhibit 1.

Exhibit 1: A selection of National performance reports 2010/11

- | | |
|------------------------------------------------------------|-------------------------------------------------------------|
| • Improving energy efficiency: a follow-up report | • Role of boards: a summary for non-executive board members |
| • Scotland's public finances: responding to the challenges | • The cost of public sector pensions in Scotland |

Source: www.audit-scotland.gov.uk

60. Audit Scotland aims to increase the impact of its reports and to this end encourages audited bodies to formally consider report findings and to use them to inform future improvements. We are pleased to note that the report on the Role of Boards was considered by the Bòrd and an improvement action plan prepared in the light of recommended good practise.

Outlook

61. While the Bòrd is currently making progress against set objectives and priorities, future years will see continuing reductions in central funding across public sector organisations. There will be increased pressure on resources and potential risks to future performance and delivery of strategic objectives and plans. Going forward strong risk and performance management arrangements will be essential and greater focus given to the challenge of demonstrating performance in terms of outcomes and resulting improvements.

Appendix A: audit reports

External audit reports and audit opinions issued for 2010/11

Title of report or opinion	Date of issue
Annual Audit Plan	22 February 2011
Review of Internal Audit	28 February 2011
Review of Internal Controls	8 May 2011
Report on financial statements to those charged with governance	13 June 2011
Audit opinion on the 2010/11 financial statements	25 July 2011

Appendix B: action plan

Key Risk Areas and Planned Management Action

Action Point	Refer Para No	Risk Identified	Planned Management Action	Responsible Officer	Target Date
1	39	<p>Efficiencies and future funding</p> <p>As is the case across the public sector, Bòrd na Gàidhlig is facing a period of continuing reductions in funding and cost pressures. While budgets have been agreed for 2011/12 there will be considerable pressures on the future delivery of priorities and objectives.</p> <p>Risk</p> <p>There is a risk that any further reductions in funding will limit the Bòrd's capability to achieve its strategic objectives.</p>	<p>The draft national Gaelic language Plan 2012-17 was approved by the Bòrd on 13th September 2011. The Senior Management Team met on 19th and 20th September to discuss a draft budget framework based on the Plans strategic objectives for the next 3 years, as a prelude to producing budgets for 2012/13, 2013/14 and 2014/15 for consideration by the Bòrd in December 2011.</p>	Head of Finance and Corporate Services	December 2011
2	37	<p>ICT provision</p> <p>The Bòrd has entered into an agreement with Scottish Natural Heritage (SNH) for the provision of ICT services. This is to include ICT support as well as the provision of information back ups and disaster recovery plans. A formal service level agreement covering these arrangements as well as the costs involved has yet to be introduced.</p>	<p>In late March, 2011 a Memorandum of Agreement (MoA) was signed between the two organisations. The key elements of the Agreement stipulated that:</p> <ul style="list-style-type: none"> • SNH will manage and provide appropriate staff resources to facilitate the following tasks: 	Head of Finance and Corporate Services	December 2011

Action Point	Refer Para No	Risk Identified	Planned Management Action	Responsible Officer	Target Date
		<p>Risk</p> <p>There is a risk that the arrangements for the provision of the Bòrd's ICT services are not safeguarded by a formal agreement.</p>	<ul style="list-style-type: none"> • stabilize the BNG server estate following migration to SNH provided hardware • draft an ICT strategy paper for BNG to document their direction; • provide Help Desk services to BNG for support of end-user workstations. <p>The first of these elements has been largely completed and the current BNG environment has been stabilised as far as possible. SNH is providing a Help Desk service for on-going support of BNG staff and their systems on a time and materials basis to ensure that on-going operations can continue.</p> <p>Under the arrangements, the services provided by SNH are recharged at the direct cost to SNH, with SNH staff completing a timesheet when working on behalf or for BNG. SNH then submit invoices to BNG on a monthly basis or</p>		

Action Point	Refer Para No	Risk Identified	Planned Management Action	Responsible Officer	Target Date
			as required, supported by the timesheets where applicable.		
3.	35	<p>Procurement</p> <p>The Bòrd's feedback on its performance from the Procurement Capability Assessment (PCA) has highlighted areas for further improvement including the need to review cumulative spending levels in the light of EU tendering thresholds. An improvement action has not yet been formally agreed.</p> <p>Risk</p> <p>There is a risk that the Bòrd's approaches to procurement are not strengthened in line with feedback from the PCA assessment.</p>	<p>An Action Plan is being prepared and will be considered by the Senior Management Team prior to being reviewed by the Audit Committee at their November meeting.</p> <p>Public Contracts Scotland portal is being used for tendering.</p>	Finance and Business Manager	December 2011