



Bòrd na Gàidhlig

Improvement Plan arising from the 2018/19 audit

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Introduction

As set out in the Code of Audit Practice, we are required to draw clear conclusions and make recommendations for improvement, where appropriate.

Recommendations arising from audit work should:

- Be useful, specific and practicable
- Be focused on the public interest
- Be proportionate
- Include management responses, target dates and responsibility
- Be followed up at appropriate intervals

This improvement plan includes recommendations arising from our audit work in 2018/19, the conclusions from which were presented to the Audit and Risk Management Committee in our interim report (presented in June 2019) and our final report (presented in August 2019).

These recommendations have been agreed in full with management, who have accepted the recommendations and agreed to implement them. We will monitor implementation through our 2019/20 audit.

In this paper, we set out the recommendations arising from our work, the responsibility for them, target dates and priority. In total, we have made 44 recommendations: 6 on financial sustainability; 3 on financial management; 29 on governance and transparency, and 6 on value for money.

Through our work with management on developing this detailed improvement plan, we hope to have demonstrated the added value element of our audit work, by encouraging best practice and a focus on improvement.

Pat Kenny
Audit Director

Improvement plan

Financial sustainability

Area	Recommendation	Responsible person	Target Date	Priority
<i>Financial Sustainability</i>	The Board should consider the level of staff resource it currently allocates to each area of activity against its remit, bearing in mind the findings of the ongoing external review of remit. Where the organisation is expending resources in an area outwith its remit, the Board should consider whether this remains appropriate or whether a strategic realignment on the core remit of the organisation is needed.	CEO	31/12/2019	High
	Any actions identified from this external review should be added to this improvement plan.	Head of Finance Chair of the Board		
<i>Financial Sustainability</i>	Bòrd na Gàidhlig needs to develop a workforce plan, linked to its corporate plan and vision, which includes succession planning. This workforce plan should identify the current workforce, the workforce currently needed, the workforce needed into the future and the gaps existing presently and expected in the future. There should be detailed information on how these gaps will be addressed: through recruitment (including the method of recruitment - e.g. apprenticeships, graduate placements, experienced hires, secondments), through changing the services provided by Bòrd na Gàidhlig, and through development of the current workforce.	Head of Corporate Services	20/2/2020	High
	The workforce plan should be updated on an annual basis and considered by the Board or Committee as appropriate.			

Improvement plan (continued)

Financial sustainability (continued)

Area	Recommendation	Responsible person	Target Date	Priority
<i>Financial Sustainability</i>	<p>A business case should be prepared by Bòrd na Gàidhlig for discussions with the Sponsor Division on the amending of the running costs cap currently in place (moving amounts allocated for development costs to running costs), particularly in the short term (2019/20 and 2020/21), to enable Bòrd na Gàidhlig to incur the additional spend required to address the actions in this improvement plan. Costs will be higher in the short term due to the remedial training required, the short-term use of consultants and the requested appointment of a high-level support by the Scottish Government.</p>	<p>CEO Head of Finance</p>	23/12/2019	High
<i>Financial Sustainability</i>	<p>Given the longstanding nature of vacancies within Bòrd na Gàidhlig and the difficulties with recruitment, the Board should consider whether its policy of employing only fluent Gaelic speakers remains appropriate.</p> <p>If the Board decides to relax the policy to be on a 'case-by-case' basis, each position advertised for recruitment should be monitored and documentation should include:</p> <p>(a) How long the role has been vacant; (b) How important the role is to the organisation; (c) How many applications have been received; and (d) How many times recruitment has been attempted.</p> <p>This will provide SMT with clear information on which to consider whether it is appropriate to consider applications from non-Gaelic speakers. This would be an operational decision for SMT to make on a case-by-case basis.</p>	<p>Chair of the Board CEO</p>	12/9/2019	Medium

Improvement plan (continued)

Financial sustainability (continued)

Area	Recommendation	Responsible person	Target Date	Priority
<i>Financial Sustainability</i>	Bòrd na Gàidhlig should develop a standalone Medium-Term Financial Plan ('MTFP') in addition to an annual budget, linked to its corporate plan and the Scottish Government Medium-Term Financial Strategy.	Head of Finance	31/3/2020	Medium
<i>Financial Sustainability</i>	Bòrd na Gàidhlig should include the impact that decisions will have on the organisation's position against the in-year budget and the funding gap identified in the MTFP, so that it is clear to everyone who is making the decision the longer-term financial impact that decisions are expected to have, rather than simply understanding the impact in the short term.	Head of Corporate Services	31/3/2020	Medium

Improvement plan (continued)

Financial management

Area	Recommendation	Responsible person	Target Date	Priority
<i>Financial Management</i>	The revised Risk Management Strategy and general approach to risk management should be included in the Internal Audit workplan for 2019/20, to identify any further areas for improvement and to provide assurance on the approach taken.	Head of Corporate Services	31/3/2020	High
<i>Financial Management</i>	Bòrd na Gàidhlig should have a detailed, standalone annual budget other than the MTFP. This annual budget should make clear links to the MTFP and the impact the budget has on the funding gaps identified in the MTFP.	Head of Finance	31/3/2020	Medium
<i>Financial Management</i>	Bòrd na Gàidhlig needs to ensure it makes clear links to the Corporate Plan in its budget. There should be an analysis of how the budget links in quantitative terms to the priorities set out in the Corporate Plan.	Head of Finance	31/3/2020	Medium
<i>Financial Management</i>	The budget needs to consider the outcomes it aims to achieve in the year. There should be information of the outcomes the organisation expects to be progressed (and to what extent) by the budget, to enable Board members to assess to what extent budgetary decisions are impacting on outcomes achieved. This can be addressed to some degree by linking the budget to the Operational Plan, which is in turn linked to the Corporate Plan which then addresses outcomes.	Head of Finance	31/3/2020	Medium

Improvement plan (continued)

Governance and transparency

Area	Recommendation	Responsible person	Target Date	Priority
<i>Governance and Transparency</i>	<p>A formal governance structure to monitor implementation and report to the Board on this improvement plan needs to be instituted.</p> <p>The Board should approve a sub-group being established, consisting of: (1) a Chair, being a member of the ARMC; (2) a staff representative; and (3) a representative of the leadership team. It may be considered appropriate to include additional representatives. The sub-group should provide strategic leadership and immediate oversight of implementation, reporting regularly to the ARMC (regularity and method to be agreed with ARMC). The sub-group should agree amongst themselves how regularly they meet, how they meet and how those meetings are recorded and reported.</p> <p>Bòrd na Gàidhlig should report a reconciliation of the improvement on an annual basis. This should include the opening amount of actions, the amount of actions implemented (broken down by the amount implemented on time/late), the amount due but outstanding, and the amount of actions added to the improvement plan in the year, reconciling to the amount of actions brought forward. This report should also set out how many actions are expected to be implemented in the coming year.</p> <p>As part of monitoring, Bòrd na Gàidhlig should agree desired outcomes as a result of implementing this improvement plan (equivalent to KPIs) which can be monitored to demonstrate whether the agreed actions, when implemented, are having the desired result or whether further action is needed.</p>	CEO	24/7/2019	High

Improvement plan (continued)

Governance and transparency (continued)

Area	Recommendation	Responsible person	Target Date	Priority
<i>Governance and Transparency</i>	<p>Discussions should be had with the Scottish Government Sponsor Division for the appointment of temporary support at a senior level in the organisation (at or above SMT level) to ensure there is sufficient capacity and expertise to implement this improvement plan. The appointed person should have change management expertise to support the implementation of change. If not, Bòrd na Gàidhlig should ensure that it obtains change management expertise from elsewhere (e.g. consultancy).</p> <p>This support can be either internal or external and can be either part-time or full-time, depending on the approach considered most appropriate by Bòrd na Gàidhlig and the Scottish Government.</p> <p>This discussion should also include the provision of mentorship arrangements for all members of SMT.</p>	CEO	30/4/2020	High
<i>Governance and Transparency</i>	<p>Bòrd na Gàidhlig should establish an Executive Assistant post to work with the SMT. Although the Executive Assistant will provide support to each member of the SMT, it is important a single line manager is appointed for them (although this line manager should not expect the Executive Assistant to work for them, as opposed to the SMT). A clear job specification should be set out so that the Executive Assistant is clear on their role and responsibilities.</p>	CEO	31/3/2020	High
<i>Governance and Transparency</i>	<p>The Board should reconsider holding meetings in public, with agendas and papers being publicly available online a week prior to meetings, where items are discussed in private by exception (and the reason for these being clearly recorded).</p> <p>The Board should also consider public Committee meetings.</p> <p>When publishing the agenda and papers online, the Board should make clear that the meeting will be conducted in Gàidhlig and whether translation services will be provided. The Board should note that it is not required to provide translation services for members of the public.</p>	Chair of the Board	12/9/2019	High

Improvement plan (continued)

Governance and transparency (continued)

Area	Recommendation	Responsible person	Target Date	Priority
Governance and Transparency	The Terms of Reference of the Audit & Risk Management Committee should be reassessed to consider inclusion of monitoring financial planning, performance and reporting.	Head of Corporate Services	14/8/2019	High
	As permitted under section 6(2) of the Gaelic Language (Scotland) Act 2005, the Board should consider in discussion with members of the Committee whether the appointment of a non-Board member to the Committee would improve scrutiny and governance of financial matters.			
Governance and Transparency	The Board should hold a formal training and development session to familiarise itself with its responsibilities and the terms of reference of Committees. A presentation on the general responsibilities of Board members, the responsibility of the Chair and Chairs of Committees, and the role of Committees should be provided to the Board. Thereafter, the Board should hold at least one development day to feed into specific areas where the Board as a group require further training.	Head of Corporate Services	24/7/2019	High
	Board members should be asked to highlight any areas where further information or training would be helpful.			
Governance and Transparency	Bòrd na Gàidhlig should invite the Commissioner for Ethical Standards in Public Life in Scotland to consider apparent breaches of the Code of Conduct and recommend any action appropriate thereafter.	CEO	31/7/2019	High
Governance and Transparency	Line managers across the organisation and the Chair of the Board should arrange discussions with all staff and Board members to identify training needs for 2019/20, based on current roles and career progression.	Chair of the Board	30/9/2019	High
	These needs should be provided to the training manager and training plans developed, training booked and built into staffing schedules.	Line management Training manager		

Improvement plan (continued)

Governance and transparency (continued)

Area	Recommendation	Responsible person	Target Date	Priority
<i>Governance and Transparency</i>	<p>To improve collaboration and consistency of leadership within the SMT, all papers which are presented to the Board or Committees for decision should be presented as an SMT paper, as opposed to a paper by any specific member of the SMT. This will demonstrate to the Board that the SMT have reached an agreed position and all members of the SMT are satisfied with the quality of the paper presented.</p> <p>This recommendation does not prohibit the allocation of specific work to members of SMT at an operational level, but requires that the SMT agrees with the decision reached and presents a united view to the organisation and the Board.</p>	Head of Corporate Services	12/9/2019	High
<i>Governance and Transparency</i>	<p>A self-assessment programme should be developed for the organisation. On an annual basis, all Committees and the Board should complete a self-assessment. In line with best practice, there should be an external assessment on a tri-annual basis.</p> <p>There should also be operational self-assessments completed by staff and SMT completed on an annual basis.</p>	Head of Corporate Services	31/12/2019	High
<i>Governance and Transparency</i>	<p>Areas for improvement identified through these self-assessments should be added to this improvement plan.</p> <p>Following the completion of the review of the structure of SMT, Bòrd na Gàidhlig should engage an independent review of SMT against this structure and remit, individually and as a group, with actions identified for each individual member of SMT and for SMT as a collective. This review should provide on the job feedback, identify skills gaps within SMT (individually and as a group) and actions to address those gaps.</p> <p>This review could be carried out by the to-be-appointed support by the Scottish Government.</p> <p>Actions to address SMT-wide skills gaps should be added to this improvement plan and monitored for implementation. Actions to address individual areas of improvement should be monitored by the CEO.</p>	CEO	31/12/2019	High

Improvement plan (continued)

Governance and transparency (continued)

Area	Recommendation	Responsible person	Target Date	Priority
<i>Governance and Transparency</i>	<p>The Board should consider options for improving Board engagement with staff. Options, with associated benefits and risks (and mitigations), should be presented to the Board.</p> <p>Specific options which should be considered by the Board include: (1) the appointment of one Board member as a staff engagement champion; (2) the implementation of a shadowing programme for Board members to better understand the work of staff; (3) the regular attendance by staff at Board and Committee meetings; (4) the consideration of an annual staff engagement report by the Board or Committee; (5) the inclusion of a specific staff engagement KPI (often referred to as the "friends and family recommendation" KPI used in other public bodies) for the organisation and in performance reviews of SMT.</p> <p>Other options may be considered by the Board or SMT as appropriate.</p> <p>If carrying out any of the above, the Board must remember that it has no authority to instruct the CEO or any member of staff on operational matters.</p>	Chair of the Board	31/5/2020	High
<i>Governance and Transparency</i>	<p>Reporting to the Board on progress against the Operational Plan and Corporate Plan should include narrative on how the progress against these plans translates into progress against the vision; whether progress against the vision is as expected and what other actions may help progress against the vision outwith those actions identified in the Operational Plan and Corporate Plan.</p> <p>At the first all-staff meeting following a Board meeting, an update should be provided to staff on progress against the vision and plans to progress it further in the period between that meeting and the next meeting planned.</p>	Head of Corporate Services	12/9/2019	High

Improvement plan (continued)

Governance and transparency (continued)

Area	Recommendation	Responsible person	Target Date	Priority
<i>Governance and Transparency</i>	<p>Bòrd na Gàidhlig should review its current governance practices against the On Board guidance and the recommendations of the Audit Scotland report on Openness and Transparency. Where the Board is not following best practice, it should outline why this is appropriate or what actions it will take to improve. Thereafter, the Board should consider its approach to openness and transparency on an annual basis, considering how it has improved in the year. The Board should be cognisant at all times that it is expected to be always "striving for more" with regards to openness and transparency.</p> <p>Any actions identified from this review should be added to this improvement plan.</p>	Head of Corporate Services	31/12/2019	High
<i>Governance and Transparency</i>	<p>Bòrd na Gàidhlig, in conjunction with the Sponsor Division, should consider what changes should be made to the operations of the relationship to improve governance and scrutiny. If agreement cannot be reached between Bòrd na Gàidhlig and the Sponsor Division, an independent review of the relationship against best practice and the requirements of legislation and the Framework Document should be carried out.</p> <p>Any actions arising from the above should be added to this improvement plan.</p>	CEO	29/2/2020	High
<i>Governance and Transparency</i>	<p>A systematic, holistic review of the governance arrangements in the organisation needs to be carried out (by Internal Audit or an external organisation) to ensure that these remain appropriate for the organisation, in line with best practice and set up for continuous improvement.</p> <p>Any recommendations arising from this review should be added to this improvement plan.</p>	Head of Corporate Services	31/3/2020	High
<i>Governance and Transparency</i>	<p>On an annual basis, the Board should consider a report by the Standards Officer outlining whether it has complied with its Standing Orders, Code of Conduct, Terms of Reference and other governance requirements/good practice as appropriate.</p> <p>Any areas of non-compliance should be rectified with actions added to this improvement plan.</p>	Standards Officer (Head of Corporate Services)	31/3/2020	High

Improvement plan (continued)

Governance and transparency (continued)

Area	Recommendation	Responsible person	Target Date	Priority
<i>Governance and Transparency</i>	<p>In order to improve the clarity, consistency and collaboration of leadership, actions identified in the ongoing review of the remit of Bòrd na Gàidhlig should be considered by the sub-group for inclusion in this improvement plan.</p> <p>This should include the results of a review of the management structure within Bòrd na Gàidhlig against its remit, with any recommended changes actioned with clear roles and responsibilities laid out for each position.</p>	Chair of the Improvement Plan Working Group	31/12/2019	Medium
<i>Governance and Transparency</i>	<p>Suggestions for improvement made by staff should be noted in all-staff meetings and considered by SMT at the following SMT meeting. Feedback on suggestions should be provided, outlining what actions (if any) will be taken as a result. The number of suggestions received, responded to and actioned should be monitored and considered for reporting to the Board or Committee.</p>	Director of Language Planning & Community Development	19/7/2019	Medium
<i>Governance and Transparency</i>	<p>In conjunction with staff, any areas for improvement in communication between the Board, SMT and staff and associated actions should be identified.</p>	Director of Language Planning & Community Development	30/8/2019	Medium
<i>Governance and Transparency</i>	<p>Where any policies or documents which will be publicly available are considered by the Board or Committee, the English and Gaelic versions should both be presented for scrutiny to ensure there are no discrepancies.</p> <p>As part of the internal review of policies and documents, Bòrd na Gàidhlig should specifically document who has carried out the check of consistency between the English and Gaelic versions and when this check was carried out.</p>	Head of Corporate Services	12/9/2020	Medium
<i>Governance and Transparency</i>	<p>The Board and each Committee should have an annual workplan of items to be considered at each meeting, with these being publicly available. These workplans should be developed prior to the start of each year.</p> <p>This does not preclude agendas being expanded to include additional items as needed, but will enable better planning for Committees and the Board.</p>	Head of Corporate Services	31/10/2019	Medium

Improvement plan (continued)

Governance and transparency (continued)

Area	Recommendation	Responsible person	Target Date	Priority
<i>Governance and Transparency</i>	In conjunction with staff, the CEO should identify areas where she can improve her engagement with staff. This could include having regular set-aside time for informal catch ups or the establishment of an "ask the CEO" area on the intranet.	Director of Language Planning & Community Development	31/8/2019	Medium
<i>Governance and Transparency</i>	<p>A review into how information is provided to the Board and Committee should be carried out, identifying how the time at Committee and Board meetings can be better utilised, ensuring debate and focus is on performance and areas for decision.</p> <p>This review should identify what alternative means can be used to keep Board members informed. This review should specifically consider a database of information where items which would currently be presented in 'for information' papers would be stored instead, available to Board members. Board members should not be precluded from raising items stored in such a database at a subsequent Board or Committee meeting.</p>	Head of Corporate Services	10/12/2019	Medium
<i>Governance and Transparency</i>	<p>The Audit & Risk Management Committee should engage Internal Audit to assess the effectiveness of the financial governance systems in place – the Committee structure, delegation schemes, standing orders, the role of officers, etc. It would be our recommendation that the Committee consider including this in the 2019/20 Internal Audit Plan.</p> <p>Any actions arising from this review should be added to this improvement plan.</p>	Head of Corporate Services	31/12/2019	Medium

Improvement plan (continued)

Governance and transparency (continued)

Area	Recommendation	Responsible person	Target Date	Priority
<i>Governance and Transparency</i>	<p>As part of the annual appraisal of the CEO - which should be documented - the Chair of the Board should afford other Board members the opportunity to provide written feedback to the Chair to be considered in the appraisal.</p> <p>In line with the revised ongoing approach to performance management, Board members should highlight identified strengths and areas for development for the CEO to the Chair throughout the year, with the Chair raising these with the CEO in a timely manner.</p>	Chair of the Board	31/1/2020	Medium
<i>Governance and Transparency</i>	The Publication Scheme should be reviewed with performance reports, finance reports, papers presented to Board meetings and minutes arising from those meetings being published on Bòrd na Gàidhlig's website.	Head of Corporate Services	31/3/2020	Medium
<i>Governance and Transparency</i>	The Board should consider on at least an annual basis how it is contributing to the outcomes of the National Performance Framework. This should be published as part of the Annual Report each year.	CEO	31/3/2020	Medium
<i>Governance and Transparency</i>	<p>Bòrd na Gàidhlig, in conjunction with the Sponsor Division, should consider whether the size of the Board is appropriate, bearing in mind that the Board must consist of 5 - 11 members per the Gaelic Language (Scotland) Act 2005.</p> <p>This review should specifically consider whether there are specific Board members whose position should be reviewed under section 2(6)(b) of the Act or whether there are Board members who have repeated declarations of interest which should consider resigning in line with the guidance in On Board.</p>	CEO	31/3/2020	Medium

Improvement plan (continued)

Value for money

Area	Recommendation	Responsible person	Target Date	Priority
<i>Value for Money</i>	A specific officer within Bòrd na Gàidhlig should be given responsibility for: (1) Collating identified individual training needs; (2) ensuring training is arranged to meet these needs across the organisation; (3) collating feedback on training; (4) reporting, on at least an annual basis, to the Board or Committee as appropriate, on the amount of training (hours per person) undertaken in the year (broken down by Board members and staff) and the amount spent on training (including comparatives); and (5) confirming to the Board on an annual basis that every Board member and member of staff had a specific development plan in place for the year being reported on.	Head of Corporate Services	15/8/2019	High
<i>Value for Money</i>	As the main method through which the public access information on Bòrd na Gàidhlig will be through its website, this needs to be kept updated. A specific officer in Bòrd na Gàidhlig should be given responsibility for maintaining the website.	Director of Language Planning & Community Development	30/9/2019	High
<i>Value for Money</i>	<p>In the annual review of the three year funding agreements, Bòrd na Gàidhlig should reconsider specifically which elements of the Corporate Plan it expects to be progressed through each three year funding agreement, and to what extent.</p> <p>KPIs - which link back to outcomes, as opposed to outputs as currently included in the agreements - for monitoring of the three year funding agreements should be agreed to improve monitoring of performance and to enable the Board to identify areas of under performance and take action as necessary.</p>	Director of Language Planning & Community Development	31/3/2020	High

Improvement plan (continued)

Value for money (continued)

Area	Recommendation	Responsible person	Target Date	Priority
<i>Value for Money</i>	<p>Before entering any further multi-year agreements, Bòrd na Gàidhlig should:</p> <ol style="list-style-type: none"> 1. Carry out a wider stakeholder consultation on the revised approach to grant funding and assess the potential impact on wider Gaelic organisations and the wider Gaelic community. 2. When management or the Board are considering applications for grant funding, there should be explicit reference to the history with the applicant: how much they have previously been awarded; what they were expected to achieve; what they actually achieved; how that contributed to Bòrd na Gàidhlig's Corporate Plan, and whether there were any issues in the past. It should not be assumed that management or the Board are aware of these matters, it should be explicitly considered and weigh on the decision making process. 	Director of Language Planning & Community Development	31/3/2020	High
<i>Value for Money</i>	<p>As part of the annual review of the three year funding agreements, Bòrd na Gàidhlig should:</p> <ol style="list-style-type: none"> 1. Consider whether the targets for each body demonstrate a commitment to continuous improvement, as required under the duty to secure Best Value. Where targets do not include an element of improvement, the reason for this should be clearly set out. 2. Management should review the effectiveness of the grants awarded to the Main Funded Organisations against grants awarded to other bodies, in order to inform future decision making. This analysis should be updated on an ongoing basis to enable more informed decision making. 3. Ensure that the targets set for each body are clear and measurable, with an agreed understanding between BnaG and the body receiving funding. 4. Set out which element of the Corporate Plan each target is expected to progress. 	Director of Language Planning & Community Development	31/3/2020	High
<i>Value for Money</i>	<p>Any action plans for organisational improvement should be reviewed and outstanding actions condensed into this improvement plan. Bòrd na Gàidhlig should ensure it maintains an organisation-wide improvement plan, updated on an ongoing basis for actions completed and further improvements identified.</p>	Head of Corporate Services	14/8/2019	Medium



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