

Aberdeen Performing Arts - Appendix D

	Assurance Request	ALEO Response	Assurance Rating
Governance	General Data Protection Regulation - Implementation Update	GDPR Policy reviewed annually, next review due 25 May 2019 and thereafter submitted to Organisational Sub Committee. Annual training scheduled each summer and policy available to all staff online. As part of improving data protection, Payment Card Industry Compliance is expected to be achieved in the summer and will be followed by Cyberessentials and Cyberessentials Plus accreditation.	Low
	Zero Hours Contracts/Scottish Living Wage	No staff are employed on zero hours contracts. The Scottish Living Wage is not paid but all employees, regardless of age, receive the National Living Wage.	Low
Risk	Risk Register including EU Exit related risks and mitigations	Risk Register captures EU Exit related risk, advice is being provided to EU nationals. Risk Register reviewed by Board in February.	Low
	Details of internal and external audit work	Internal Audit – two key audits conducted in current calendar year and no high risk recommendations identified.	Medium
	Business Continuity Planning (BCP) - maintenance and testing of plans	Seeking evidence from APA of BCP testing schedule. This will be addressed in the next round of Hub meetings.	Medium
	PREVENT policies and procedures	Staff have received training from Police Scotland and policies and procedures are in place for PREVENT.	Low
Finance	Management accounts and published annual accounts	Draft Management accounts to March 2019 have now been reported to APA Board and reviewed by the Assurance Hub. The report indicates a deficit of £235k, although APA have confirmed that the deficit figure includes depreciation costs relating to the Music Hall re-development £159k, which are considered not to be operational costs and were therefore not included in the previous monitoring reports. Overall this suggests a favourable movement on the P&L account against budget of £130k. The report also indicates a deficit of £270k on the General Reserve, noting that this does not comply with APA's Reserves Policy, which states that the fund should be between £100k and £400k. This position reflects the one-off nature of the music hall redevelopment work, for which the final invoice was received and settled in March. APA plan to restore the General Reserve during 2019/20	Low-Medium
	Financial Procedures including delegations, Board reports	Board Reporting template – still unresolved re financial implications section. Would actually help Board and informed decision making. Whilst the APA Board papers do confirm that Finance matters are discussed it is not possible from the contents of the Board papers to confirm that all pertinent issues are covered. The adoption of a “Financial Implications” section in the Board report template would assist in ensuring that the Board are well informed as to the financial impact of the decisions requested of them.	Low-Medium
	Business Planning	Business plan documents financial risks, including potential reductions in core funding from the Council. Business Plan to be presented to Committee before end of calendar year.	Low