

Aberdeen Performing Arts - Appendix D

	Assurance Request	ALEO Response	Risk Rating
Governance	General Data Protection Regulation	APA advised that they continually review their position in relation to the General Data Protection Regulation. A GDPR internal audit was conducted on 21 October 2019 to ensure compliance. APA will implement any recommendations from the report upon receipt. In the meantime, a wide range of technical controls have been implemented, and APA has reviewed its policies and procedures in relation to data protection law. APA has also undertaken regular training since GDPR came into force. Most recently, between 15-16 August 2019, three refresher workshops were held with staff to keep them updated on GDPR and how it relates to our business. The workshops were led by the Head of Business Transformation (also APA's Data Protection Officer) and APA's Marketing Manager. Over 50 staff have attended this training. In addition, APA have made GDPR awareness training a mandatory part of the induction process for all new members of staff.	Low
	Zero Hours Contracts/Scottish Living Wage	APA advise - as we begin to build our budgets for 20/21 we will be ensuring our budgets factor in a projected national living wage increase, and qualify this once the rate has been announced. As an organisation we are committed to paying as a minimum the national living wage to all staff regardless of their age. We have considered adopting the Scottish Living Wage previously, but felt this could not be adopted at this time due to financial commitments and funding cuts. We will consider Scottish Living Wage in the future, but this is likely impossible in the coming year given the financial landscape.	Low
	Composition and Capacity of the Board	APA advise they have recently reviewed and updated their Memorandum and Articles of Association - approved by OSCR and ACC. There are 11 Board members who have governance, business, charitable sector, academic, financial, legal, HR, capital projects, local authority expertise and knowledge and expertise of the cultural sector. Most Board members currently or have previously served on other Boards. 5 female, 6 male including 3 elected members and one employee director. They have had guidance and information on the Equality Act and are aware of the 9 protected characteristics and their obligations. Disability and sexual orientation are directly represented on the Board from Board members who are activists. APA advise they are currently recruiting for 2 or 3 new Board members having increased Board membership to 16. This includes active recruitment within BAME communities. Recruitment pack provided to Hub. APA Board is aware of its obligations and has the capacity to take well informed decisions and minimise risk to the Council. APA hold 4 Board meetings a year, 4 Finance, Audit and Property Sub Committees, 4 Organisational Development Sub Committee and one development day annually.	Very Low
	Induction and Training Programme for Board Members	APA Board members receive a half day board induction with a board pack. This induction is conducted by the Chief Executive and members of the Leadership Team, along with the Board Chairman. In addition, a minimum of one development day per year is scheduled for all board members, to ensure board members are fully aware of their obligations, responsibilities, and understanding of the organisation. Furthermore, Board members are provided an annual appraisal with the Chair to discuss their role, and development needs.	Low
	Recruitment to post of Chief Finance Officer	APA appointed to this post following open recruitment and the successful candidate took up post on the 28th October 2019.	Very Low

Risk	Risk Register	The risk register provided was updated in October for presentation to the Board in November. The register contains the risks identified by the organisation and are categorised by "Financial", "Operational" and "Management and Governance". Risks are scored and mitigating actions are identified and allocated to an owner with a review date.	Low
	Risk Register	We have reviewed workforce demography, have continued to provide information and education to all staff regarding EU-Exit and requirements for EU citizens around applying for settled status. This has included signposting to local workshops, information sessions and online information about how to apply and when. We continue to encourage staff to apply for settled or pre-settled status as soon as possible to avoid delays or issues. We have considered the potential impact on our business, such as visiting artists and companies, and are keeping abreast of updates and changes to the possible visa requirements should they be required following our exit from the EU.	Low
	Internal Audit	Four internal audits have been conducted during the last cycle and a fifth has been commissioned. Noted that recommendations relating to network security have been implemented and that GDPR audit report is pending. Further details of the internal audit plan will be requested in the next cycle.	Low
	External Audit	Scott Moncrieff undertook an annual external audit for 18/19. It was a clean audit with no recommendations	Low
Finance	Quarterly Trading Accounts	Management accounts are reviewed internally on a monthly basis by both Finance and the Leadership Team. They are also presented quarterly to the Finance, Audit and Property Sub Committee and annually to the main board. The accounts are tracked against budget and the position is managed in line with objectives and policies. Accounts for the 6 months to the end of Sep19 have been provided. The Hub noted that the quarterly trading accounts presented to the Board confirmed the year end position, and that quarter 2 was a quiet period in the run up to the busier quarter 3 where substantial additional income is normally generated. This is being reviewed by the Board which receives regular monitoring reports.	Low-Medium
	Medium Term Financial Planning	APA advised the Hub that they are mid year two of a three year business plan spanning 18/19 - 20/21. This Plan is reviewed quarterly by APA's Finance, Audit and Property Sub Committee and quarterly by the Aberdeen Performing Arts Board. Management accounts are reviewed monthly by the Leadership Team. APA are undertaking an externally facilitated Board session on business and financial planning prior to the Board meeting on 18th November 2019 which will include reviewing options and financial models going forward based on various core funding scenarios including local authority funding and Creative Scotland funding pressures. As part of business planning, APA assess the consequence of any core funding changes on programming activities.	Low-Medium
	Audited Annual Accounts 2018-19	The audited annual accounts for the financial year ending 31st March 2019 were reviewed. Audited Annual Accounts indicate a deficit of £270k in General Reserves, reflecting the one off nature of the Music Hall redevelopment works. These should be between £100k and £400k. This was a deliberate decision of APA and they now plan a 24 month programme to build these up again.	Low-Medium