

Appendix A

ALEO	Finance	Risk	Governance
<p>Aberdeen Heat and Power</p>	<p>Annual Accounts Copy of draft accounts were received.</p> <p>No matters raised by external auditors.</p> <p>Level of working capital sufficiently high to meet ongoing obligations during COVID–19 pandemic.</p> <p>AH&P also provided evidence of a control failure that appears to have led to a one-off loss. The matter is under investigation. Meantime additional controls have been put in place to address a recurrence.</p>	<p>Risk Register</p> <p>Copy of risk register/s were not requested or supplied, however, response provides assurance that risks are identified and mitigated via risk registers that have been developed for specific types of risk. COVID-19 and EU-Exit were provided as examples of this.</p> <p>Business Continuity</p> <p>AH&P provided detailed information around the activities and measures that have been put in place to provide critical / minimal levels of service and protective measures put in place to protect staff and contractors. AH&P confirmed that previous reviews conducted have not identified any single points of failure.</p> <p>BCPs are updated and reviewed to reflect the current working</p>	<p>Response provides sufficient assurance.</p> <p>It is noted that there were no extraordinary Board meetings between 11 February and 12 May in light of the pandemic, however from reviewing the response with regard to business continuity it is clear that a lot of work was taking place at operational level led by the Chief Executive.</p>

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		arrangements and any other operational changes recently adopted.	
<p>Aberdeen Performing Arts</p>	<p>Annual Accounts Draft accounts received.</p> <p>Working capital did not meet their target at the close of 2018-19 as this was utilised in respect of the Music Hall project.</p> <p>ACC finance staff have been in receipt of regular cash flow forecasts and provided ongoing support during this period.</p> <p>APA have accessed all available grants and the council has provided letters of support were appropriate in order to access funding.</p>	<p>Risk Register</p> <p>APA confirmed that as 96% of staff are currently furloughed and considering the current operating environment, risk management activities have been focused on managing the risks associated with the pandemic which are contained within the COVID Risk Register that was shared with the Hub.</p> <p>The risk register is comprehensive and captures the risks that the organisation has identified within the following categories: Leadership, Governance, Finance, People, Creative Programme, Information and Communications Technology and Compliance.</p> <p>The risks are scored, mitigating actions are identified with ownership and review dates assigned.</p>	<p>Comprehensive response provides assurance.</p> <p>Confirmation that Aberdeen Performing Arts established a Covid-19 Board Sub-Committee to work alongside the Leadership Team during the pandemic to act as an additional interface between the Board and the Executive Team and support and advise the Team and the Board in dealing with the impact of the pandemic on its operations. Whilst the establishment of a special sub-committee could be considered relatively standard practice, confirmation of such arrangements is reassuring.</p> <p>Aberdeen Performing Arts also provided an overview of the establishment of a Crisis Management Team and an Emergency Team in March 2020, however these were stood down in May 2020, with the work</p>

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		<p>Business Continuity</p> <p>APA updated and provided a copy of its BCP that reflects the current and ongoing requirements relating to the pandemic.</p> <p>No single points of failure have been identified by APA and assurance was provided in regard to remote systems to mitigate the potential effects of Test and Protect on retained staff and this is reflected within the BCP.</p>	<p>absorbed by other groups/teams. Confirmation was also received that the Leadership Team increased the frequency of its meetings significantly during lockdown, with daily meetings initially then three times per week, compared to once a month before Covid-19.</p>
<p>Aberdeen Sports Village</p>	<p>Annual Accounts ASV's year end is July 2020 so draft financial figures supplied have been made available.</p> <p>Their year- end is 31 July 2020. The covid-19 effect is included within the last third of the financial year.</p> <p>Although the organisation closed 2018-19 with strong cash reserves, they have continued to access all government support available.</p>	<p>Risk Register</p> <p>Copy of risk register/s were not requested or supplied, however, the response provided by ASV provides assurance that COVID related risks have been identified and embedded into operating procedures and emergency actions plans.</p> <p>The ASV intranet site for staff has been updated to include COVID online training and assessment for staff,</p>	<p>Response provides assurance. Aberdeen Sports Village confirmed its Board has met regularly since 20 March 2020 which was the day it closed for lockdown. Ordinarily the Board would meet quarterly but due to the pandemic there had been 9 meetings during the six month period from 20 March.</p>

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		<p>operational risk assessments. Video staff induction and walk through videos have also been created.</p> <p>Business Continuity</p> <p>ASV confirmed that the existing Business Continuity Plan has been updated to include pandemic specific information.</p> <p>ASV provided details of how they are mitigating the risk of service disruption of failure. This includes rota management to enable staff to work effectively from home, with authorised visits for senior staff in limited circumstances. Consideration has been given to identifying any single points of failure and it is considered that this is not a risk due to the rota system in place and effective home working arrangements.</p>	
Bon Accord Care	<p>Annual Accounts Audited annual accounts received.</p>	Risk Register	Response provides sufficient assurance.

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	<p>No matters raised with external auditors.</p>	<p>BAC confirmed that the risk register is still being maintained every two months and a copy of the September 2020 register was provided.</p> <p>The register specifies the risks identified by the organisation and includes risks associated with EU-Exit and COVID pandemic and contains target dates presumably for completion or review.</p> <p>Business Continuity</p> <p>BAC confirmed that services have continued without interruption.</p> <p>BAC have identified critical roles within their operation and are updating Business Continuity Plans to reflect the impact of COVID-19 on their day to day business. This included non-essential staff being redeployed into critical roles. BAC outlined to the Hub the controls in place to manage the potential effects of Test and Protect</p>	<p>Confirmation of a significant increase in Board meetings during the pandemic - ordinarily the Board meets six times per year, whereas between April and August 2020 alone 13 Board meetings took place.</p> <p>Bon Accord Care also advised that fortnightly Clinical Care and Professional Governance Committee meetings were being held, as well as periodic Audit Committee meetings.</p> <p>The Managing Director left her position recently and an interim replacement for six months has been appointed, to commence on 21st September.</p>

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		and advised that a COVID team will remain in place over the winter period to monitor guidance and ensure compliance.	
Sport Aberdeen	<p>Annual Accounts The Draft Annual Accounts for 2019-20 indicate that SA was on target to meet its financial targets.</p> <p>Draft Annual accounts indicated value of unrestricted funds in line with working capital targets.</p> <p>Post April 2020, extensive discussions have taken place to ensure that SA are in a position to restart full range of activities when restrictions are fully lifted.</p>	<p>Risk Register</p> <p>SA confirmed that risks identified within its current operating environment are captured within the COVID Risk Register that was provided. The risks identified are categorised by type including Strategic, Governance, Finance, HR and Operations. Each risk is scored, has control measures identified with further actions required.</p> <p>SA has also reviewed its “Preparing for Brexit” action plan. The plan contains areas of risk and areas that may be affected resulting from EU-Exit and details a range of actions assigned to staff with target completion dates.</p> <p>Business Continuity</p>	<p>Comprehensive response provides assurance.</p> <p>Meetings taking place digitally as would be expected during the pandemic. Sport Aberdeen advised that a Special Business Committee was established and has met as and when required, and occasionally in lieu of other scheduled meetings – whilst this is relatively standard practice, confirmation of such arrangements is reassuring.</p>

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		<p>SA confirmed that its BCP was reviewed in April and again in August and a copy of the updated plan was provided. The plan contains the key business continuity tasks identified by the business and details how they will continue to be delivered.</p> <p>SA provided a detailed response in relation to mitigating the risk of COVID transmission within the workplace.</p> <p>SA advised that BCPs had stood up to the challenge of COVID-19 and that they have developed their approach to team working and matrix management, using considerable experience in the breadth and depth for non-impacted staff to cover roles and responsibilities on a temporary basis. It has also considered detailed plans if all or parts of the business need to shut down if further lockdown is imposed or if staff numbers are affected by Test and Protect. This includes the Senior</p>	

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		Leadership Team and the Extended Leadership Team.	