

Sport Aberdeen - Appendix G

	Assurance Request	ALEO Response	Risk Rating
Governance	<p>Governance Documentation - Please provide copies of Constitution, Standing Orders and Procurement Regs, Delegated Powers and evidence that these have been reviewed as part of your Board structures (eg through minutes)</p> <p>Specifically, do delegated powers make provision for emergency structures and decision making to be initiated if your Board is unable to meet (eg pandemic-related)? If not, do you plan to make such provision?</p> <p>Do you have anything to report by exception in relation to codes of conduct for Board members?</p>	<p>The Hub noted that copies of the various governance documents had been provided, i.e. Articles of Association, Financial Procedures, Financial Regulations and Procurement Strategy, with the latter three having been updated within the past year and due for review on a planned and regular basis with oversight maintained by the Board. The Hub agreed that this provided the required level of assurance.</p> <p>The Hub was advised that the Financial Regulations and Procedures had been amended during 2020 to take account of exceptional expenditure arising from potential emergency situations. The Hub noted that the Board and its committees had maintained their established meeting schedule throughout the pandemic, and that Additional Corporate Governance and Special Business Committees were added to the schedule, with the latter having delegated powers from the Board to deal with emergency business. The Hub agreed that this provided adequate assurance in this regard.</p>	Very Low
	<p>Staff Welfare and Performance Appraisal during COVID-19 - Please provide assurance around staff welfare arrangements during COVID - eg working from home procedures and guidance, including health, safety and wellbeing, updates to procedures to reflect flexible working arrangements, communications to staff on wellbeing matters. Please also provide confirmation that your performance appraisal system has continued to operate during the pandemic and how this has been applied to furloughed staff.</p>	<p>The Hub noted good evidence regarding staff welfare and the various efforts that had been made, including:</p> <ul style="list-style-type: none"> <li>Remote working guidance put in place</li> <li>Guidance for homeworking adapted from the Scottish Government</li> <li>Monthly staff briefings by the Managing Director</li> <li>Regular communication briefings sent to furloughed staff and all managers engaged in group chats and welfare checks with staff within their area of responsibility</li> </ul> <p>The Hub was advised that the performance appraisal system for non-furloughed staff had been deferred and replaced with a more appropriate arrangement; and that furloughed staff had not been subject to performance appraisal and the Hub acknowledged that it was not feasible to do this under the terms of the Government Job Retention Scheme (JRS). The Hub noted that several reports had been submitted to the Board and its committees on furlough arrangements and the JRS, as well as an organisational restructure.</p>	Very Low
	<p>Data Protection - Please provide written assurance that the following are in place (there is no need to send documentation, just confirmation that these are in place):</p> <ul style="list-style-type: none"> <li>Policy and procedures which cover Data Protection (including breach handling and data protection rights requests) - in place (y/n) and date when last reviewed</li> <li>Appropriate Privacy Notices - in place (y/n) and date when last reviewed</li> <li>Appropriate Training for staff which covers DP - y/n and date(s) when last delivered</li> </ul>	<p>The Hub noted good evidence with regard to data protection, with assurance provided that the relevant policies, procedures and notices were in place and regularly updated. In terms of staff training, the Hub was advised that updated training had been delivered in 2020 to take account of new ways of working and part of the re-induction training for staff returning from furlough.</p>	Very Low
Risk	<p>Please provide a copy of your risk register and evidence that it has been reviewed and updated? If EU Exit risks have been closed off, please provide evidence of this. Please also include reference to recruitment of EU nationals (process) and any risks remaining.</p>	<p>SA provided its Strategic Risk Register which been regularly reviewed throughout the pandemic and reported to Corporate Governance Committee or the Board.</p> <p>A separate linked COVID-19 risk register has also been running throughout the pandemic.</p> <p>A specific Brexit action plan was developed by Sport Aberdeen and this had been reviewed and updated at the end of the Brexit Transition Period. SA reported that there are no significant outstanding risks for the company (for operations currently operating under level 4 restrictions) relating to recruitment of European nationals or importing of goods.</p> <p>EU Nationals - now incorporated into recruitment process for any future appointments. Where this applies to the current workforce, all necessary checks have been undertaken and where applicable share codes have been provided by the individuals.</p> <p>The level of assurance gained in respect to SA's Risk Management activities is high due to the levels of scrutiny by the Board on their risk registers, with particular focus on COVID and EU Exit. Within the SRR, mitigations are in place for all risks, and those scored highest are being tolerated. The COVID risk register is extremely comprehensive and details a broad range of risks and controls around the impact of the pandemic. EU Exit action plan evidences all but one action complete, with the remaining action being an on-going piece of work.</p>	Very Low
	<p>Please provide copies of internal and external audit plans and evidence of your organisation's process for monitoring and completing internal and external audit recommendations.</p>	<p>SA provided their Audit Strategy and Annual Internal Audit Plan for 2020/21 and advised that this had been deferred due to COVID however the auditors had now scheduled a resumption of the audit plan, commencing in March 2021 and running to June. The areas of audit have been carried forward to 2021/22. This provides adequate assurance that there is a process in place which, read alongside the comprehensive risk registers, confirms that the system of checks and balances is sound.</p> <p>The level of assurance gained in respect to SA's audit activities is high. The deferral of the scheduled audit programme for 2020/21 was due to both organisations having key staff on furlough, and the diversion to survival priorities, making it unfeasible to undertake any audits. Sport Aberdeen confirmed that there were no internal failures in internal control, and no unintended consequences, as a result of the deferral. Risks are being closely monitored through active review of risk registers. This decision to defer the audit plan was also approved by the company's Corporate Governance Committee.</p>	Very Low
	<p>Please confirm that your organisation makes provision for the testing of business continuity plans and confirm the process for doing this. Please confirm any lessons learned from the activation of business continuity plans over the last 12 months. Please provide evidence that business continuity plans have been updated in the last 12 months i.e. to reflect lessons learned, changes in working/operational processes.</p>	<p>The Hub noted that SA had activated (and therefore tested) business continuity plans over the past year, both in respect of loss of staff and buildings due to the pandemic, and in respect of systems when an IT server had failed causing online bookings to be disrupted. These activations identified a number of gaps/lessons, and SA provided evidence that these had been addressed, mostly during the lifetime of the pandemic in order to allow business to continue whilst staff worked remotely. An updated and simplified BCP was reviewed by the Hub, as well as an updated Remote Working Policy and newly introduced remote working guidance specific to the pandemic. These were extremely comprehensive and demonstrated a robust approach and best practice.</p> <p>The level of assurance gained in respect to SA's business continuity planning is "high" due to the detail of the rigorous standards applied to remote working and the operational agility of the organisation.</p>	Very Low
Finance	<p>Please advise of any arrangements in place to support the Council with meeting its obligations as a Category 1 responder under the Civil Contingencies Act and in pursuit of the PREVENT strategy (preventing people becoming terrorists or supporting terrorism). This would include risk assessments to put in place contingency plans for emergencies, business continuity planning, emergency plans etc. Please advise if your organisation has received any training in this area, and if not, whether you would welcome a collaborative session with Council officers and all ALEOs.</p>	<p>The Hub noted a number of supports which Sport Aberdeen has put in place to assist the Council in meeting its obligations, including the provision of rest centres, transport and personnel. Sport Aberdeen have advised that they have not completed work around the PREVENT at present and would welcome further opportunity to be involved with ACC in this area of work, including training, to support it in meeting its statutory obligations.</p> <p>The level of assurance gained in respect to SA's Civil Contingencies is "medium" as there is further work to be done in respect of PREVENT and to provide training on the Council's responsibilities as a Category 1 responder.</p>	Low
	<p>Please provide copies of any papers provided to your Board on your quarterly financial position along with any financial resilience papers that were prepared to support decisions made to manage your organisation's financial position.</p>	<p>The Hub reviewed the financial papers provided and noted the following. There were no matters of concern raised within the audit of the 2019/20 annual accounts although it was noted the challenges facing such organisations arising from Covid. Whilst Covid was identified as a risk in 2020/21, given the nature of the organisations activity (Worst Case Scenario) the organisations year to date/forecasts position appeared reasonable. The current forecast position is showing a surplus on unrestricted funds, with forecasts exhibiting a cautious approach at this time. The organisation had net current assets of £1.6m at year end (March 2020) to support their position. The organisation has understandably taken full advantage of the furlough scheme and has accessed approximately £1.9m to support staff salaries. There has been re-opening of elements of the organisation's operations as lockdown has changed.</p>	Low/Medium