

Sport Aberdeen - Appendix H

Area of Assurance	Assurance Request	ALEO Response and Hub Commentary	Risk Rating
<p>Governance</p>	<p>Assurance that all governance documentation is regularly reviewed and supports the organisation's governance framework. The following are examples of documents which may be requested:</p> <ul style="list-style-type: none"> - Delegated powers - Codes of Conduct - Procurement Regulations 	<p>The Hub noted that a copy of the Scheme of Delegation had been provided and had been recently reviewed (September 2022) and approved at Committee in October 2022. Financial procedures (including changes made to procurement regulations) had been reviewed and updated in March 2022 and minute evidence was provided that these had been discussed at the Board. The data protection policy had also been recently reviewed and presented for approval at the March 2022 Board meeting. Relevant privacy notices were confirmed as being in place and had been reviewed in June 2022 and training on DP was provided every three years for appropriate staff.</p> <p>The Hub noted that there had been nothing to report in terms of Code of Conduct for Board members.</p>	<p>Very Low</p>
	<p>Complaints Procedure</p>	<p>The Hub noted that a complaints procedure was currently in place and that a revised procedure to reflect SPSO revisions from April 2021 was due to be presented to the Board in November 2022 for approval. The Hub therefore agreed to request that a copy of the revised procedure be provided for a future cycle to enable the Hub to review the revised document.</p>	<p>Low</p>
<p>Risk Management</p>	<p>Assurance that risks are being regularly reviewed in accordance with the organisation's agreed risk management policy, are kept under regular review with control actions monitored to completion, and are linked to the achievement of outcomes for the ALEO and the Council.</p>	<p>Sport Aberdeen continues to demonstrate effective risk management and reporting. A copy of the Strategic Risk register which is reviewed on a 6 monthly was provided to the Hub. The Hub noted that the register is due to be reported to the Sport Aberdeen Board in November.</p> <p>The risk register contains the Top 12 risks identified by the organisation and provides risk scores, control measures and further actions required in order to manage the risks identified.</p> <p>The Hub noted the new risks added to the Strategic Risk Register – Operating Model Review, Staff Recruitment and Retention and Impact of the War in Ukraine (increased energy costs)</p> <p>The risk register also captures risks relating to Inflationary Pressures (utility costs) and the Cost of Living increases on Sport Aberdeen members and customers.</p>	<p>Very Low (No Change)</p>
	<p>Assurance that ALEOs are actively considering risk appetite in their decision making.</p>	<p>Sport Aberdeen confirmed that they have established a risk appetite and that this has been incorporated into existing reporting processes for specific items of business to committees and the board.</p> <p>The Hub noted that risk appetite has also been incorporated into the Strategic Risk Register.</p> <p>The Hub will review reports that reflect risk appetite in the next reporting cycle.</p>	<p>Very Low (No Change)</p>

	<p>Assurance that appropriate business continuity arrangements are in place including testing and exercising arrangements or schedules; that each organisation has an awareness of the Council's responsibilities as a Cat 1 responder under the Civil Contingencies Act and has agreed mechanisms in place to support these; and that each organisation is fully conversant with the implications for their operations of the CONTEST Strategy (UK Govt strategy for counter-terrorism)</p>	<p>Sport Aberdeen confirmed that a live test of the Business Continuity Plan took place in July 2022. The scenario exercised tested the organisations plans and arrangements in relation to loss of access to HQ.</p> <p>Improvement actions to the existing plan were identified as a result of the test and these actions have been fully implemented. Compliance with these actions and activities will be reviewed in the first quarter of 2023.</p>	<p>Very Low (No Change)</p>
<p>Finance</p>	<p>Assurance that accounts are being managed within budget, that the level of financial risk to the Council is low and that there is compliance with the Following the Public Pound Code of Practice.</p>	<p>The Hub noted that both monthly and year to date budget monitoring information is submitted regularly to the Board. This includes a narrative on any material variances which may have arisen and any mitigation if required.</p>	<p>Low</p>
	<p>Assurance that ALEOs undertake medium-term financial planning or have incorporated medium term planning into a Business Plan to provide assurance that ALEOs are prepared for core funding pressures. Again this ensures compliance with the Following the Public Pound Code of Practice.</p>	<p>The Hub noted that a one year Business Plan has been produced for 2022-23 which has been signed off by the Board. The setting of a one year Business Plan rather than a 3 year rolling plan as in pre-covid years was agreed by Aberdeen City Council.</p>	<p>Medium (No change)</p>
	<p>Assurance that accounts are being managed within budget, are in line with statutory requirements and Following the Public Pound Code of Practice, and that the level of financial risk to the Council is low.</p>	<p>A copy of the audited annual accounts for financial year 2021-22 have been received and reviewed. The auditors have not expressed any concerns.</p>	<p>Low</p>