ABERDEEN PERFORMING ARTS

Area of Assurance	Assurance Request	ALEO Response and Hub Commentary	Hub Risk Rating
Governance	Assurance on the on-going training and development of Board members including any changes to Board stucture, rationale for any structure changes, training plans for Board members, procedures around conflicts of interest.	The Hub noted that APA had successfully recruited a Chair Elect and 4 new board members, all of whome were formally elected onto the board at the February 2024 meeting. The Hub noted that the current Chair was due to step down at the May 2024 board meeting, with the Chair Elect taking over thereafter and a handover plan had been agreed. The Hub further noted that an induction had been held in February 2024 for all new board members and the Chair Elect would be undertaking 1:1s with all board members in due course, which would coincide with a review of board skills and a future training plan to be agreed.	Very Low
	Assurance that all employment practices are in alignment with employment legislation, the ALEO's people polices and employment best practice.	The Hub noted that the APA policy tracker and the dated detail of the suite of policies plus the ongoing review program with their employment lawyer will cover the legislative changes occurring within 2024 and therefore provides the assurance required.	Low
	Assurance that the Public Sector Equality Duty is being met and that decision making does provide evidence of due regard to people with protected characteristics.	The Hub noted that APA has a comprehensive Equality, Diversity and Inclusion policy and action plan, with EDI a regular agenda item as part of our Organisational Development sub committee and board meetings. One Board member is the nominated board EDI champion, and a further board member who is a retired employment lawyer has a specific interest in EDI and ensuring equality and protected characteristics are given due regards as part of the decision making process. APA also has a senior HR professional on our leadership team who attends all board and sub committee meetings who also provides advice and guidance in relation to equalities and protected characteristics as required.	Low
	Assurance of on-going review of all governance documentation and policies. The assurance will be provided through a short written summary of planned and completed activities in this area and should include reference to information governance, health and safety governance, public liability and employer's liability insurance and cyber governance.	The Hub noted that APA have commenced our phased implemenation of Asana, a project management and collaboration tool, and this started with the Leadership Team who have been actively using the tool to track meetings and actions, coordinate funding applications and reporting requirements. APA will continue to phase the rollout across our teams throughout 2024/25.	Very Low

	A	C	N	O
8	**Risk Management**	Assurance that risks are being regularly reviewed in accordance with the organisation's agreed risk management policy. The assurance will be provided through a short written summary of ALEOs current risk environment, including risks that been added, escalated or de-escalated rather than through provision of the risk register. This will also include an overview of activity and controls in place across the three lines of defence.	APA confirmed that the risk register was reviewed at the Finance Audit and Property Board Sub-committee in May 2024. APA confirmed that there were no material changes to the risk environment or specific risks contained within the register. The APA risk register will be reviewed in full by the Hub in the next reporting cycle, particularly to understand more about the current risk environment in which APA are operating.	**Low**
10		Assurance that ALEOs have risk-based internal and external audit plans in place and a process to address and close out audit recommendations to completion. Assurance that there have been no internal control failures or that any failures have been addressed and/or notified if they are of significance to the Council.	APA confirmed that there were no control failures recordned and provided a copy of the internal audit plan and priorities for FY 24/25 that was presented to the Board. Priority areas inlude; programme data and financials, cyber security, supplier contract review and VAT compliance. The Hub will follow-up on plan progress in the next reporting cycle.	**Very Low**
12		Assurance that emergency plans/major incident plans and processes and appropriate business continuity arrangements are in place. Assurance that testing and exercising arrangements or schedules are in placewhich recognise the evolving risk environment for the Place; in particular that provision is made within plans and exercising to ensure resilience around critical service delivery; 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), in particular in respect of the Prevent and Protect duties.	APA confirmed there have been no activations of Business Continuity Plans since the last reporting cycle. APA Business Continuity plans and process include escalation prompts to the Council, depending on the nature and severity of the incident. The Hub suggests that ACT Elearning is rolled out to frontline stafff and that the Protect UK app is also downloaded to staff devices. In addiion, that APA attends training session being held on 25th July by ACC to cover Risk and Resilience matters.	**Low**
13	**Finance**	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.	The Hub noted that Budget monitoring and updated cashflow reports continue as agenda items at each Board Meeting. The review of budgets and finance are supported by the organisations Finance, Audit and Property Sub Committee. The organisation continues to review customer behaviour and spending patterns to support Cash Flow and budget monitoring. There is a clear distinction between available funds and advance booking monies within Cash Flow and budget forecasts. Current year monitoring information and Board papers confirm that APA continue to operate within a challenging financial environment and continues to analyse its operations to identify opportunities for growth or cost mitigation..	**Medium**

	A	C	N	O
14		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.	A detailed Business Plan covering 2024/25 to 2027/28 was presented at the February 2024 Board meeting for Board input/comment. This has been reviewed by the ALEO Hub. The Business Plan provides clear links to both the recent financial performance of the organisation as well as the assumptions upon which the BP is based and what actions are being carried out to support the achievement of the Business Plan. Reference has been made within the BP to potential funding changes, including the Cultural funding review being carried out by ACC.	Low
15		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.	The Hub confirmed that the 2022-23 annual accounts were submitted to Companies House and OSCR by the required deadline and in accordance with the appropriate regulations. The auditors' report identified no matters of concern and concluded that the organisations use of the Going Concern basis of accounting was appropriate. The 2023-24 accounts are still subject to audit and will be reviewed when that is complete.	Very Low