

Area of Assurance	Purpose	Hub commentary	Risk Rating
<b>Governance</b>	Assurance on the on-going training and development of Board members including any changes to Board structure, rationale for any structure changes, training plans for Board members, procedures around conflicts of interest.	The Hub noted that APA's newly appointed Chair and four Board members had been formally appointed to the Board, with various plans for onboarding, training and induction under way, some of which had been delivered externally. The Hub was advised that the new Chair had held one-to-one meetings with each Board member to discuss development and priorities and was working with the newly appointed Head of People and Culture to schedule any additional training requirements. The Hub agreed this provided a good level of assurance.	<b>Very Low</b>
	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.	<p><b>Health &amp; Safety</b> - The Hub noted that the organisation has a legally compliant health and safety policy which fulfils the three areas required within the Health and Safety at Work Act, namely that it has a statement of intent and sets out the responsibilities of named job roles; explains the hierarchy of responsibility within the organisation and has sufficient detail on the arrangements in place to manage health and safety within the organisation. The Hub noted that the Head of Technical and Operations is the HSE Competent Person and holds the required qualifications for doing so. APA set out responsibilities and the committees this information will go to however they provide no detail on their safety management process and how the board are given the reassurance that the controls in place are adequate, risk assessments are completed, staff have had training identified and provided nor detail on their process for closing off any compliance issues. The Hub agrees that whilst they show evidence that they understand the safety management process it would be useful to be provided with a level of detail to confirm the process is in place. These matters will be followed up in a future cycle of Hub meetings.</p> <p>Public Liability, Employers Liability and Excess of Loss Policy were shared and these provided the Hub with adequate assurance.</p>	<b>Low</b>
		<b>Data Protection</b> - The Hub noted that Aberdeen Performing Arts does not require all staff to complete relevant training, and for those that do, they did not provide evidence that this is carried out on an annual basis. The Hub recommends that all staff are required to undertake relevant training on an annual basis in line with best practice. Although there is a relevant and up to date policy in place for staff, the Hub noted that that Aberdeen Performing Arts did not provide evidence of a tested procedure for staff in order to ensure they know how to recognise and report an incident should one occur. The Hub agreed that this provided some indication of understanding and compliance.	<b>Medium</b>
		<b>Cyber Security</b> - The Hub noted that APA have appointed a new IT and Systems Manager whose role it will be to improve the organisation's cybersecurity position. There is already a board member responsible for information and cyber security, and these positions coupled with the training detailed, will form a suitable organisational structure on which to build a good security culture. However, no detail has been provided to describe the controls currently in place to assure confidentiality, integrity and availability of information and digital tools at APA. The Hub needs these assurance questions to be revisited and detail provided in a future cycle of meetings.	<b>Medium</b>

<b>Risk Management</b>	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. This assurance will be provided through provision of risk registers and relevant supporting minutes/documentation.	<p>The Hub noted that the risk register and risk appetite policy has been reviewed by APA and will be discussed by members of the Finance, Audit and Property (FAP) Sub Committee in the Nov-24 cycle of meetings. This Sub Committee has the delegated responsibility for risk management.</p> <p>The risk register is considered continually by our Leadership Team, with the appropriate risk ratings updated and marked accordingly. This is then presented to our FAP Sub Committee for review.</p> <p>The risk register will continue to be reviewed by the board annually, in addition to review by our Finance, Audit and Property Sub Committee biannually.</p> <p>There have been no new risks identified for incorporation on the risk register.</p> <p>The Hub considered that this provided adequate assurance that risks are being proactively managed and will continue to review in each cycle.</p>	<b>Low</b>
	Assurance that arrangements are in place for internal and external auditing.	An Internal Audit plan for 2024/25 was presented to APA's Finance, Audit and Property Sub Committee earlier in the year, as they have delegated board authority for internal and external audit and assurance. This plan targeted four key areas, Financial Reporting, Cyber Security, Supplier Contract Review and VAT. All four workstreams are progressing and a full update will be taken to the Committee in February 2025 on the outcomes and any identified actions as a result of the same. The Hub will follow this up in the next cycle to obtain maximum assurance.	<b>Low</b>
<b>Finance</b>	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 organisation's 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.	<b>Medium</b>
	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 funding changes and potential reductions.	<b>Low</b>

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. It has been noticed that there were no recommendations made by their external auditors for the financial year 2022/23 therefore no actions are outstanding.

**Very Low**