

Area of Assurance	Purpose	Hub Commentary	Risk Rating
Governance	Assurance that all employment practices are in alignment with employment legislation, the ALEO's people policies and employment best practice.	AH&P are currently updating their Staff Handbook and provided a copy of the current draft. HR policies will be updated in conjunction with the Staff Handbook and reviewed and approved by AH&P Board, which will subsequently be audited by AH&P internal auditors .	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 there had been no further change to the Equality and Diversity Policy and Helping Vulnerable Customers booklet. Given the small size of the workforce, this is considered to be an area of low risk for AH&P.	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 received copies of the relevant insurance certificates and was sufficiently assured in regard to these. In respect of procurement fraud and readiness for Economic Crime and Corporate Transparency Act 2023 coming into force in autumn, more assurance is required. The Hub will offer a briefing from the Council's counter-fraud team. All major procurement / frameworks are advertised and secured on the Procurement Scotland Portal.	Medium
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.	AH&P confirmed that the on-going monitoring of risk has continued and noted that risks associated with Energy Costs and Decarbonisation have been escalated since the last reporting cycle. These risks are addressed via specific Working Groups.	Very Low
	<p>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.</p> <p>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.</p>	<p>AH&P provided a copy of the Audit Strategy and Annual Plan which prepared by AH&P Internal Auditors TIAA. The plan is risk based and comprehensive covering 2024 to 2027. The annual plan for 2025/26 covers the following areas:</p> <ul style="list-style-type: none"> - Corporate Governance - Business Continuity - Procurement <p>The Hub will monitor the progress and outcomes of these audits, including progress with overdue recommendations.</p>	Low

	<p>Assurance that emergency plans/major incident plans and processes and appropriate business continuity arrangements are in place.</p> <p>Assurance that testing and exercising arrangements or schedules are in place which 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.</p>	<p>The Hub will offer further guidance to AH&P on any requirements under the Protect legislation however the impact is expected to be minimal.</p>	<p>Low</p>
Finance	<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 confirmed that an extensive set of Management Accounts is regularly reviewed by the Board.</p> <p>The most recent set of accounts, examined during the Board meeting in March 2025, includes the Profit & Loss statement, Balance Sheet, Working Capital summary, Profit & Loss forecast, and Cash Flow forecast for the 12 months leading up to March 2025.</p> <p>The economy is being affected by a series of significant events, including high interest rates and ongoing global conflict. These increased costs present a challenging financial situation for the company.</p>	<p>Medium</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>AH&P has developed a five-year Business Plan covering the financial years from 2024 to 2029. The underlying assumptions in the Business Plan appear to be reasonable.</p> <p>Every year, the company prepares a two-year budget for presentation to the board and to monitor actual network returns against expected outcomes.</p> <p>The company aims to maintain cash reserves equivalent to three months' worth of gas costs, calculated based on the previous year's results.</p>	<p>Medium</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>The Hub confirmed that the annual accounts for 2023-24 were submitted to Companies House by the required deadline and in compliance with the Companies Act. The auditors' report found no issues of concern and concluded that the organisation's use of the Going Concern basis of accounting was appropriate. 2024/25 accounts will be reviewed by the Hub when the draft accounts for 2024-25 become available.</p>	<p>Low</p>
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