

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.	The Hub received a summary of activity across all people policies and practices, including Real Living Wage, staff communications, Equality, Diversity and Inclusion and workforce development. This provided strong assurance that APA's employment practices are aligned with Scottish employment legislation and the principles of Fair Work First.	Very 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.	<p>Following the last reporting cycle, Aberdeen Performing Arts (APA) participated in the ACC-led ALEO workshop in December 2024, which provided a comprehensive overview of the Public Sector Equality Duty (PSED). APA then engaged in a follow-up session, facilitated by Council officers, to explore in greater depth the application of PSED in practice, particularly in relation to decision-making and data use.</p> <p>As a result, APA have worked closely within their People & Culture and Marketing teams to strengthen the availability and use of equality-related data. This has improved their ability to demonstrate due regard to people with protected characteristics in decision-making processes, particularly through the application of appropriate metrics and consideration of impact. This supports data led decision making when it comes to external service provision (affecting our audience, creative engagement participants) or internally (affecting the workforce).</p> <p>APA also have a dedicated internal role, Change Maker for Inclusion and Relevance, with responsibility for embedding equality, diversity, and inclusion both externally, through community engagement, and internally. This role actively contributes to organisational decisions by advising on equality impacts and supporting staff awareness and development around protected characteristics.</p> <p>APA remains committed to meeting the requirements of the Equality Act 2010 and the PSED by ensuring that all significant decisions are informed by relevant equality data and by fostering a culture of inclusion across the organisation. The Hub concluded that assurance in this area was strong, with APA demonstrating innovative methods for compliance with the PSED.</p>	Very 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.	<p>The Hub received assurance in the following governance areas:</p> <ol style="list-style-type: none"> 1. Public Liability and Employers Liability insurance cover up to appropriate values. 2. APA provided a copy of Financial Regulations which outlines approach to procurement, which include reference to segregation of duties and levels of delegated authority and evidences controls in place around placing of orders. Some controls around early consideration of fraud would supplement this. 3. APA provided evidence of financial control, anti-fraud training and policies for handling whistleblowing and anti-bribery. However, the response did not identify what changes have been made to policy or training to account for the new offence under the Economic Crime and Corporate Transparency Act 2023 coming into force in autumn. 	Medium

Risk Management	<p>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.</p>	<p>APA reported to the Hub that two areas have shown a reduced risk profile since the last reporting cycle:</p> <p>(1) External Funding Landscape: APA's successful award of Multi-Year Funding from Creative Scotland in the latest funding cycle provides indicative funding until 2027/28, along with the positive outcome of ACC Cultural Investment Funding, which also offers indicative funding through 2027/28, APA now has greater visibility and improved certainty for its medium-term financial planning. Consequently, they have been able to de-escalate the risk associated with this item on the Corporate Risk Register.</p> <p>(2) IT Infrastructure Investment Upgrade - The organisation has made a significant investment in IT infrastructure over the past six months. The project aims to improve the security of the APA's IT estate and ensure its digital assets are prepared for the future. Whilst APA recognise that the risks from external threats remains, the recent investment has supported risk reduction in this area.</p>	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>APA confirmed that during the 2024/25 Financial Year, no internal control failures were recorded. Additionally, there are no outstanding recommendations from the 2024/25 .</p> <p>APA confirmed that Internal Audit focal areas for 2025/26 as follows:</p> <p>1) Value Added Tax (VAT) - Conduct a comprehensive review of processes, procedures, and the organisations VAT structure.</p> <p>2) People and Culture Process and Policy Audit - Perform a thorough audit and review of procedures and policies.</p> <p>3) Policy Tracker - Evaluate the new policy review tracker to ensure its effectiveness.</p>	Very 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 received reasonable assurance from APA in relation to its preparations for the Protect duty:</p> <p>APA attends the monthly North East Scotland Bridge Call which is hosted by Police Scotland and updates participants with changes in legislation and offers support and guidance.</p> <p>A Security Plan has been created on the APA SharePoint page for all staff to access. This is a work in progress and additional content will be added as more information is shared with organisations around "Martyn's Law" and the Terrorism (Protection of Premises) Act 2025. An external health and safety audit has been actioned for July 2025 across our three venues which will be conducted by Worknest who specialise in workplace safety and compliance, of which security of the venues will be considered. APA has an account on the ProtectUK website and is signed up to receive important updates.</p> <p>The Hub recommends that APA request a Counter Terrorism Security Adviser assessment is</p>	Medium

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 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. 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.	Low
	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 was 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 Business Plan is based and what actions are being carried out to support the achievement of the Business Plan. Reference has been made within the Plan to funding changes and potential reductions.	Low
	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 2023-24 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. 2024/25 accounts will be reviewed by the Hub when the draft accounts for 2024-25 become available.	Very Low