

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 assurance that since the previous cycle, several significant updates and preparatory actions have taken place in relation to employment legislation. These include both implemented and forthcoming changes relating to the Disclosure (Scotland) Act 2020 coming into force on 1 April 2025. Sport Aberdeen has taken comprehensive steps to ensure readiness and ongoing compliance with both the Act and the broader Protecting Vulnerable Groups (PVG) Scheme. In response to the UK Supreme Court ruling on the Equality Act, workplace policies are being reviewed and amended as necessary. Sport Aberdeen are currently awaiting final guidance from ukactive and sportscotland on the implementation of the updated equality duty following the Supreme Court decision. In the interim, in addition to measures above, provisional guidance has been issued to all staff, ensuring current operations remain aligned with expected duties and the Board has been fully briefed on the interim measures and anticipated developments. Along with other ALEOs, Sport Aberdeen will be offered advice and assistance from the Council officers and progress will be followed up in the subsequent meeting cycles.	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 Sport Aberdeen continue to embed equality, diversity, and inclusion into all aspects of service delivery and employment practices. Recent developments include the expansion of its universal, targeted and specialist framework to include a Young Carers' Programme and tailored mental health support for young people. In addition, Sport Aberdeen have established a dedicated working group to ensure ongoing compliance with the United Nations Convention on the Rights of the Child (UNCRC).	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.	In respect of procurement, Sport Aberdeen provided financial regulations and procedures document which detail processes relating to procurement including consideration of procurement fraud and mitigations. In relation to the incoming Economic Crime and Corporate Transparency Act 2023, Sport Aberdeen indicate understanding of the requirements and intent to meet them however further detail will be sought in the next cycle to ensure that Sport Aberdeen have fully implemented these plans. Certification on insurance will also be followed up in the next cycle. Addressing these aspects with support from ACC will allow the risk rating to be lowered.	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.	Sport Aberdeen provided the Hub with a report covering the formal six monthly review of the Strategic Risk Register. The report confirmed new risks added to the register and the risks updated since the last reporting cycle. The report also confirmed that no risks have been de-escalated or removed from the risk register since the last reporting cycle. This provided adequate assurance on the risk management arrangements however the Hub will follow up in the next cycle on the risk environment.	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>SA shared the Internal Audit report and plan from May 2025, confirming four audits were completed by April 2025. One recommendation remains outstanding, which the Hub will follow up in the next cycle.</p> <p>The Hub reviewed the 2025/26 Internal Audit plan, which covers audits in the following areas:</p> <ul style="list-style-type: none"> - Corporate Governance - Data Protection - Budgetary Control - HR Services - Business Continuity <p>The Hub will monitor progress in the next reporting cycle.</p> <p>SA did not confirm any control failures and none were mentioned in the report. This will be followed up in the next cycle of meetings.</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>Sport Aberdeen has been preparing for the introduction of the Terrorism (Protection of Premises) Act 2025 legislation (Martyn's Law) for a number of years. Planning and preparation to date has included:</p> <ul style="list-style-type: none"> - Reviewing and revising emergency action plans to reflect the published guidance for venues which fall into 'Standard Tier' category. - Risk assessments reviews, staff training and security planning for the Linx Ice Arena (which will be subject to 'Enhanced Tier' rules for large scale ice hockey and skating events) - Briefing our extended leadership team on Martyn's Law providing an opportunity to discuss and consider the implications arising from it. - Key staff will undertake Action Counters Terrorism (ACT) training once requirements are fully confirmed. - Continued and ongoing liaison with Quality Leisure Management (QLM), our expert external health and safety consultants who provide ongoing updates and guidance on the impact of the legislation to both Sport Aberdeen and other leisure operators. <p>Sport Aberdeen await the statutory guidance for duty holders and will continue to refer to ProtectUK and GOV.UK for up-to-date information and official resources as the legislation progresses toward enforcement.</p> <p>The Hub recommends that SA request that a Counter Terrorism Security Adviser assessment is undertaken by Police Scotland to provide additional assurance to ACC of readiness and that key staff undertake ACT training immediately rather than when the requirements of the legislation are confirmed.</p>	Low
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 has received the agendas and minutes of SA Board Meetings and confirmed that Budget Monitoring and other finance related matters continue to be reported upon and discussed by the board.</p>	Low
	<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 2025-26 Business Plan has been presented to the Board and accepted. The setting of a one-year Business Plan rather than 3-year rolling plan was agreed with ACC. 2025-26 Business Plan took into account reduced ACC funding for 2025-26 and forecast balanced budget for 2025-26. The Board agreed to reduced reserves up to certain level any remaining balances to be used to invest to improve the company's services.</p>	Medium

	<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 audited copies of the 2023-24 annual accounts have been submitted to Companies House and OSCR within the deadline of 31 December 2024. The auditors' report identified no matters of concern and concluded that the organisation's use of the Going Concern basis of accounting was appropriate. It has been noted that there is no outstanding audit recommendations for financial year 2023-24. The 2024/25 accounts will be reviewed by the Hub when the draft accounts for 2024-25 become available.</p>	<p>Very Low</p>
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