

APPENDIX D - Aberdeen Performing Arts

Area of Assurance	Purpose	Hub Assessment	Risk Rating
Governance	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.	The Hub noted that the only recent change to the Board Structure was the appointment of an Employee Director following an internal election process. The Hub was advised that a Board Development Day had been held in January 2025 with a focus on effective governance and financial stewardship, delivered externally by Culture and Business Scotland and that a further session had been arranged for January 2026. The Hub further noted that the Board Chair continued to hold regular one to one meetings with Board members to ensure that any specific training requirements or needs were captured and addressed. The Hub agreed that this provided a good level of assurance.	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>1. The Hub noted the latest version of the APA Articles of Association which had been reviewed and formally adopted by the Board in September 2025. The Hub was advised that the latest update expanded upon APA's charitable objectives and strengthened the organisational governance by amending the Board size and tenure. The Hub agreed that the provided a good level of assurance.</p> <p>2. APA have demonstrated admirable prioritisation of cybersecurity in the replacement and development of their digital infrastructure, and its inclusion on their risk register demonstrates it is being overseen at board level, as is best practice. ACC look forward to receiving a copy of their CE Certification when it is achieved.</p>	Low
Risk Management	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>APA confirmed that the Chief Executive maintains leadership responsibility and oversight of the risk register. The risk register is reviewed on a regular basis by the Leadership Team and is presented to the Board on a biannual basis.</p> <p>The risk register provided to the Hub received its last formal review in June 2025 and was presented to the APA Board in August 2025. The risk register will be reviewed by the Board again in November 2025.</p> <p>APA confirmed no significant changes to the risk register in terms of profile or rating and that no new risks have been added or removed. The Hub reviewed an additional risk register has been created to record and provide oversight of the potential risks associated with the IT infrastructure investment project works being undertaken. This risk register identified the potential risks and associated mitigations and is reviewed on a quarterly basis by the APA Finance, Audit and Property Subcommittee.</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>APA confirmed there have been no activations of their Business Continuity Plan since the previous reporting cycle. APA's Business Continuity Plan includes a provision for escalation to ACC in the event of an activation or critical incident.</p> <p>APA provided a detailed update on the actions they are taking in preparation for the Protect legislation including a Counter Terror Security Assessment. This provided the required assurance that APA are putting in place the mitigations required.</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 noted that budget monitoring and updated cashflow reports continue as agenda items at each Board Meeting. The organisation continues to review customer behaviour and spending patterns to support cash flow and budget monitoring.</p> <p>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.</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>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.</p>	Low
	<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 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.</p> <p>2024-25 annual accounts - external audit work has been completed and the accounts are due to be presented to the Board on 25 November 2025.</p>	Very Low