

APPENDIX E - Aberdeen Sports Village

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 stucture, rationale for any structure changes, training plans for Board members.	<p>The Hub noted that in September 2025, Board governance training had been delivered to Non Executive Directors and Trustees by Brodies LLP, ASV's legal partner. The session focused on strengthening the Board's understanding of governance responsibilities, compliance frameworks, and best practice principles in line with current regulatory expectations.</p> <p>The Hub further noted that ASV were due to underake a comprehensive governance review in partnership with Brodies, with commencement planned for November 2025. The review was due to include an evaluation of ASV's governance structures, decision making processes, and alignment with charity and company law obligations. The Hub noted that the review was anticipated to be completed by February 2026, with findings to be presented to the Board for consideration and implementation. The Hub agreed to request an update on the governance review and implementation as part of the next report to committee in June 2026.</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.	Continuing good cybersecurity proactive as ASV and through their support from UoA. Last cycle ACC highlighted that a high-level plan for user training and awareness would be beneficial; this has not been provided this cycle. A more varied awareness programme to complement the good practice emails highlighted should be adopted.	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>ASV provided a copy of the risk register in addition to the Risk Report which was included within the September 2025 Board pack.</p> <p>The risk register format remains consistent with previous reviews with clear risk categorisation which provides an overview of ASV's current risk environment. The register also includes risk scoring and summary of controls/response in place or underway to mitigate the risk.</p> <p>The Risk Report included an overview of the "top business risks" these risks relate to ASV's financial operating environment and considers the external factors that may create financial risk to the organisation.</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>ASV has established and maintains risk-based internal and external audit arrangements to support governance, accountability, and continuous improvement. ASV's internal audit activities are carried out in accordance with its annual risk register and governance framework.</p> <p>Findings and recommendations from internal audits are reviewed by senior management, who develop action plans to address identified areas for improvement. Progress on these actions is tracked until completion.</p> <p>External audits are conducted annually by independent auditors (currently AAB in October 2025) as part of statutory financial reporting. Audit findings are presented to the board and addressed promptly with management actions. No significant internal control failures were identified, and minor issues have been resolved without need for escalation.</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>Aberdeen Sports Village (ASV) has robust emergency response and business continuity arrangements in place to ensure resilience during any major incident or service disruption. Plans are regularly reviewed, tested, and aligned with the principles of the Civil Contingencies Act 2004 and the Grampian Local Resilience Partnership (GLRP) framework. ASV completes the NaCTSO Emergency and Business Continuity Planning Checklist annually and has begun participating in Police Scotland's monthly Counter Terrorism 'Bridge Call' to maintain awareness of evolving risks. The Critical Incident Policy has been reviewed and strengthened to reflect these commitments. Although ASV is not a statutory responder, it recognises its duty to cooperate and coordinate effectively with Category 1 and 2 responders. Front-line staff complete ACT (Action Counters Terrorism) online training, supporting our compliance with the CONTEST Strategy (Prevent and Protect duties).</p> <p>No major incidents or control issues have been reported during the period, however ASV was used as a rest centre for local residents due to a garage fire during June 2025.</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 the ASV Board continue to be provided with detailed budget monitoring and forecasts, as well as updates on specific actions in relation to cost mitigation and Income Generation. Board minutes confirm members take the opportunity to raise questions and make suggestions in relation to Finance related matters.</p>	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.	The Hub reviewed financial forecast 2025-2028 which made reference to changes in funding and scrutinised cost drivers. ASV continue to operate within a challenging financial environment but provide regular monitoring reports to the Board alongside specific reports on various financial aspects, updates on progress with cost mitigation as well as benchmarking in relation to prices, attendance and income generation.	Medium
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. ASV's financial year is to 31 July and the 2024/25 accounts will be reviewed by the Hub when the audit of these is complete.	Very Low