

|   | A   | B  | C  | D                                       | E   | F   |
|---|---|--|--|---|---|---|
| 1 | <b>SPORT ABERDEEN</b><br>The Work Plan outlines the assurance the Hub will request from Sport Aberdeen during 2019. |  |  |   |   |   |
| 2 | <b>Area of Assurance</b>  | <b>Scope</b>   | <b>Objective</b>   | <b>Assurance Hub Terms of Reference</b> | <b>Reference to Risk Register/Audit Report/Council Decision</b>                   | <b>Target Date for Reporting to Committee</b> |
| 3 | Financial Management  | Quarterly Trading Accounts   | Assurance that accounts are being managed within budget and the level of financial risk to the Council is low.   | 15                                      | Corporate Risk Register: Financial Sustainability Corp-001                        | Standing Item                                 |
| 4 | Risk Management   | Risk Register  | Assurance that risks had been adequately identified and scored; and appropriate controls were in place to limit risk to the Council.   | 14                                      | Audit Scotland report: ALEOs: are you getting it right? (2011)                    | Standing Item                                 |
| 5 | Risk Management   | ALEO Internal and External Audit Reports   | Assurance that ALEOs have appropriate internal and external audit arrangements in place. The Hub will monitor reporting to the Board and plans put in place by ALEOs to address and close audit recommendations. | 14                                      | Audit Scotland report: ALEOs: are you getting it right? (2011)                    | Standing Item                                 |
| 6 | Governance  | Integration of Adventure Aberdeen and Garthdee Alpine Sports into Sport Aberdeen | Assurance that the integration process was being undertaken in line with statutory requirements and risk to the Council was low.   | 14,15,16,18, 20                         | Finance, Policy and Resources Committee Review of Sports Organisations ECS/17/067 | 14-Feb-19                                     |
| 7 | Governance  | Accountability and Transparency of ALEOs   | Assurance that ALEOs had taken into account Audit Scotland recommendations and aim to increase the accountability and transparency of decision making.   | 16                                      | Audit Scotland report: How councils use arms-length organisations (2018)          | 14-Feb-19                                     |

|    | A                    | B  | C   | D                                | E  | F                                      |
|----|----------------------|--|---|----------------------------------|--|--|
|    | Area of Assurance    | Scope  | Objective   | Assurance Hub Terms of Reference | Reference to Risk Register/Audit Report/Council Decision                 | Target Date for Reporting to Committee |
| 2  |                      |  |   |                                  |  |  |
| 8  | Governance           | Public Participation in ALEO decision making | Assurance that ALEOs had taken into account Audit Scotland recommendations and aim to increase the level of public participation in the design and delivery of public services. | 16                               | Audit Scotland report: How councils use arms-length organisations (2018) | 14-Feb-19                              |
| 9  | Financial Management | SA Audited Annual Accounts 2017-18           | Assurance that accounts were being managed within budget, were in line with statutory requirements and the level of financial risk to the Council is low.                       | 15                               | Corporate Risk Register: Financial Sustainability Corp-001               | 14-Feb-19                              |
| 10 | Financial Management | GAS Audited Annual Accounts 2017-18          | Assurance that accounts were being managed within budget, were in line with statutory requirements and the level of financial risk to the Council is low.                       | 15                               | Corporate Risk Register: Financial Sustainability Corp-001               | 14-Feb-19                              |
| 11 | Risk Management      | Business Continuity Planning                 | Assurance that appropriate arrangements are in place to test the Business Continuity Plan.  | 14                               | Corporate Risk Register: Civil Contingencies Corp-004                    | Jun-19                                 |
| 12 | Governance           | Information Governance and Data Protection   | Assurance on compliance with GDPR.  | 16                               | Corporate Risk Register: Information Governance Corp-005                 | Jun-19                                 |
| 13 | Risk Management      | PREVENT Strategy                             | Assurance that ALEOs have appropriate procedures in place to work effectively with the Council to ensure it can meet its PREVENT obligations.                                   | 21                               | Corporate Risk Register: Civil Contingencies Corp-004                    | Jun-19                                 |

|    | A                    | B   | C   | D                                | E   | F                                      |
|----|----------------------|---|---|----------------------------------|---|--|
| 2  | Area of Assurance    | Scope   | Objective   | Assurance Hub Terms of Reference | Reference to Risk Register/Audit Report/Council Decision          | Target Date for Reporting to Committee |
| 14 | Governance           | High Level Employment Practices                         | To advise Committee on each ALEO's use/non use of zero hour contracts and adoption of the Scottish Living Wage.   | 18                               | Council:<br>Living Wage Accreditation<br>CG/16/044                | Jun-19                                 |
| 15 | Governance           | Induction and Training Programme for ALEO Board Members | Assurance that ALEOs have developed a robust induction and training programme which aim to increase the Board's capacity and ensure that well informed decisions could be taken. The training programme should outline how each ALEO would inform Board members of their obligations in terms of conflicts of interest and the code of conduct. | 16                               | Audit Scotland report:<br>ALEOs: are you getting it right? (2011) | Oct-19                                 |
| 16 | Governance           | Compositon and Capacity of the ALEO Board               | Assurance that ALEO Boards have the capacity and expertise within their memberships to take well informed decisions and minimise risk to the Council. Assurance will also be sought on the profile of the Board and representation of equalities groups.  | 16                               | Audit Scotland report:<br>ALEOs: are you getting it right? (2011) | Oct-19                                 |
| 17 | Financial Management | Financial Regulations                                   | Assurance on robustness and compliance with financial regulations and procedures.   | 15                               | Corporate Risk Register: Financial Sustainability Corp-001        | Oct-19                                 |

|    | A                    | B                                  | C  | D                                | E  | F                                      |
|----|----------------------|------------------------------------|--|----------------------------------|--|--|
|    | Area of Assurance    | Scope                              | Objective  | Assurance Hub Terms of Reference | Reference to Risk Register/Audit Report/Council Decision   | Target Date for Reporting to Committee |
| 2  |                      |                                    |  |                                  |  |  |
| 18 | Financial Management | Medium-Term Financial Planning     | Assurance that ALEOs had prepared a medium-term financial plan or had incorporated medium term planning into a Business Plan. This would provide assurance that ALEOs had prepared for core funding pressures. | 15                               | Corporate Risk Register: Financial Sustainability Corp-001 | Oct-19                                 |
| 19 | Financial Management | SA Audited Annual Accounts 2018-19 | Assurance that accounts were being managed within budget, were in line with statutory requirements and the level of financial risk to the Council is low.  | 15                               | Corporate Risk Register: Financial Sustainability Corp-001 | Oct-19                                 |

**ABERDEEN SPORTS VILLAGE**

The Work Plan outlines the assurance the Hub will request from Aberdeen Sports Village during 2019.

| Area of Assurance    | Scope  | Objective  | Assurance Hub Terms of Reference | Reference to Risk Register/Audit Report/Council Decision                 | Target Date for Reporting to Committee |
|----------------------|--|--|----------------------------------|--|--|
| Financial Management | Quarterly Trading Accounts                   | Assurance that accounts are being managed within budget and the level of financial risk to the Council is low.   | 15                               | Corporate Risk Register: Financial Sustainability Corp-001               | Standing Item                          |
| Risk Management      | Risk Register                                | Assurance that risks had been adequately identified and scored; and appropriate controls were in place to limit risk to the Council.   | 14                               | Audit Scotland report: ALEOs: are you getting it right? (2011)           | Standing Item                          |
| Risk Management      | ALEO Internal and External Audit Reports     | Assurance that ALEOs have appropriate internal and external audit arrangements in place. The Hub will monitor reporting to the Board and plans put in place by ALEOs to address and close audit recommendations. | 14                               | Audit Scotland report: ALEOs: are you getting it right? (2011)           | Standing Item                          |
| Financial Management | Medium-Term Financial Planning               | Assurance that ALEOs had prepared a medium-term financial plan or had incorporated medium term planning into a Business Plan. This would provide assurance that ALEOs had prepared for core funding pressures.   | 15                               | Corporate Risk Register: Financial Sustainability Corp-001               | 14-Feb-19                              |
| Financial Management | Audited Annual Accounts 2017-18              | Assurance that accounts were being managed within budget, were in line with statutory requirements and the level of financial risk to the Council is low.  | 15                               | Corporate Risk Register: Financial Sustainability Corp-001               | 14-Feb-19                              |
| Risk Management      | Business Continuity Plan                     | Assurance that a robust and consolidated Business Continuity Plan had been developed and approved by the Board.  | 14                               | Corporate Risk Register: Civil Contingencies Corp-004                    | 14-Feb-19                              |
| Governance           | Accountability and transparency of ALEOs     | Assurance that ALEOs had taken into account Audit Scotland recommendations and aim to increase the accountability and transparency of decision making.   | 16                               | Audit Scotland report: How councils use arms-length organisations (2018) | 14-Feb-19                              |
| Governance           | Public Participation in ALEO decision making | Assurance that ALEOs had taken into account Audit Scotland recommendations and aim to increase the level of public participation in the design and delivery of public services.                                  | 16                               | Audit Scotland report: How councils use arms-length organisations (2018) | 14-Feb-19                              |

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| Risk Management      | Business Continuity Planning                            | Assurance that appropriate arrangements are in place to test the Business Continuity Plan.  | 14 | Corporate Risk Register: Civil Contingencies Corp-004          | Jun-19 |
| Risk Management      | PREVENT Strategy  | Assurance that ALEOs have appropriate procedures in place to work effectively with the Council to ensure it can meet its PREVENT obligations.   | 21 | Corporate Risk Register: Civil Contingencies Corp-004          | Jun-19 |
| Governance           | Scheme of Delegation                                    | Assurance that a scheme had been developed to support decision making and outlined which powers were reserved to the Board and which powers had been delegated to executive officers.   | 16 | Audit Scotland report: ALEOs: are you getting it right? (2011) | Jun-19 |
| Governance           | Information Governance and Data Protection              | Assurance on compliance with GDPR.  | 16 | Corporate Risk Register: Information Governance Corp-005       | Jun-19 |
| Financial Management | Financial Regulations                                   | Assurance on robustness and compliance with financial regulations and procedures.   | 15 | Corporate Risk Register: Financial Sustainability Corp-001     | Jun-19 |
| Governance           | High Level Employment Practices                         | To advise Committee on each ALEO's use/non use of zero hour contracts and adoption of the Scottish Living Wage.   | 18 | Council: Living Wage Accreditation CG/16/044                   | Jun-19 |
| Governance           | Induction and Training Programme for ALEO Board Members | Assurance that ALEOs have developed a robust induction and training programme which aim to increase the Board's capacity and ensure that well informed decisions could be taken. The training programme should outline how each ALEO would inform Board members of their obligations in terms of conflicts of interest and the code of conduct. | 16 | Audit Scotland report: ALEOs: are you getting it right? (2011) | Oct-19 |
| Governance           | Composition and Capacity of the ALEO Board              | Assurance that ALEO Boards have the capacity and expertise within their memberships to take well informed decisions and minimise risk to the Council. Assurance will also be sought on the profile of the Board and representation of equalities groups.  | 16 | Audit Scotland report: ALEOs: are you getting it right? (2011) | Oct-19 |

**BON ACCORD CARE**

The Work Plan outlines the assurance the Hub will request from Bon Accord Care during 2019.

| <b>Area of Assurance</b> | <b>Scope</b>   | <b>Objective</b>   | <b>Assurance Hub Terms of Reference</b> | <b>Reference to Risk Register/Audit Report/Council Decision</b>          | <b>Target Date for Reporting to Committee</b> |
|--------------------------|--|--|---|--|---|
| Risk Management          | Risk Register  | Assurance that risks had been adequately identified and scored; and appropriate controls were in place to limit risk to the Council.   | 14                                      | Audit Scotland report: ALEOs: are you getting it right? (2011)           | Standing Item                                 |
| Financial Management     | Quarterly Trading Accounts                                   | Assurance that accounts are being managed within budget and the level of financial risk to the Council is low.   | 15                                      | Corporate Risk Register: Financial Sustainability Corp-001               | Standing Item                                 |
| Risk Management          | ALEO Internal and External Audit Reports                     | Assurance that ALEOs have appropriate internal and external audit arrangements in place. The Hub will monitor reporting to the Board and plans put in place by ALEOs to address and close audit recommendations. | 14                                      | Audit Scotland report: ALEOs: are you getting it right? (2011)           | Standing Item                                 |
| Governance               | Public Participation in ALEO decision making                 | Assurance that ALEOs had taken into account Audit Scotland recommendations and aim to increase the level of public participation in the design and delivery of public services.                                  | 16                                      | Audit Scotland report: How councils use arms-length organisations (2018) | 14-Feb-19                                     |
| Governance               | Accountability and transparency of ALEOs                     | Assurance that ALEOs had taken into account Audit Scotland recommendations and aim to increase the accountability and transparency of decision making.   | 16                                      | Audit Scotland report: How councils use arms-length organisations (2018) | 14-Feb-19                                     |
| Governance               | Recruitment process and appointment of new Managing Director | Assurance that the recruitment process had complied with employment and equalities legislation; and to report if an appointment had been made.   | 16                                      | Urgent Business Committee: Prospective Appointments 6 July 2018          | 14-Feb-19                                     |

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| Governance           | Scheme of Delegation                                    | Assurance that a scheme had been developed to support decision making and outlined which powers were reserved to the Board and which powers had been delegated to executive officers.   | 16 | Audit Scotland report: ALEOs: are you getting it right? (2011) | 14-Feb-19 |
| Risk Management      | Business Continuity Planning                            | Assurance that appropriate arrangements are in place to test the Business Continuity Plan.  | 14 | Corporate Risk Register: Civil Contingencies Corp-004          | 14-Feb-19 |
| Risk Management      | Oversight provided by Risk Management Committee         | Assurance on how the Risk Management Committee monitors and reviews BAC's risk register and risk management framework.  | 14 | Audit Scotland report: ALEOs: are you getting it right? (2011) | 14-Feb-19 |
| Risk Management      | PREVENT Strategy  | Assurance that ALEOs have appropriate procedures in place to work effectively with the Council to ensure it can meet its PREVENT obligations.   | 21 | Corporate Risk Register: Civil Contingencies Corp-004          | Jun-19    |
| Governance           | Information Governance and Data Protection              | Assurance on compliance with GDPR.  | 16 | Corporate Risk Register: Information Governance Corp-005       | Jun-19    |
| Financial Management | Financial Regulations                                   | Assurance on robustness and compliance with financial regulations and procedures.   | 15 | Corporate Risk Register: Financial Sustainability Corp-001     | Jun-19    |
| Governance           | High Level Employment Practices                         | To advise Committee on each ALEO's use/non use of zero hour contracts and adoption of the Scottish Living Wage.   | 18 | Council: Living Wage Accreditation CG/16/044                   | Jun-19    |
| Governance           | Induction and Training Programme for ALEO Board Members | Assurance that ALEOs have developed a robust induction and training programme which aim to increase the Board's capacity and ensure that well informed decisions could be taken. The training programme should outline how each ALEO would inform Board members of their obligations in terms of conflicts of interest and the code of conduct. | 16 | Audit Scotland report: ALEOs: are you getting it right? (2011) | Oct-19    |



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| Governance           | Compositon and Capacity of the ALEO Board | Assurance that ALEO Boards have the capacity and expertise within their memberships to take well informed decisions and minimise risk to the Council. Assurance will also be sought on the profile of the Board and representation of equalities groups. | 16 | Audit Scotland report: ALEOs: are you getting it right? (2011) | Oct-19 |
| Financial Management | Medium-Term Financial Planning            | Assurance that ALEOs had prepared a medium-term financial plan or had incorporated medium term planning into a Business Plan. This would provide assurance that ALEOs had prepared for core funding pressures.   | 15 | Corporate Risk Register: Financial Sustainability Corp-001     | Oct-19 |
| Financial Management | Audited Annual Accounts 2018-19           | Assurance that accounts were being managed within budget, were in line with statutory requirements and the level of financial risk to the Council is low.  | 15 | Corporate Risk Register: Financial Sustainability Corp-001     | Oct-19 |

**ABERDEEN HEAT AND POWER**

The Work Plan outlines the assurance the Hub will request from Aberdeen Heat and Power during 2019.

| Area of Assurance    | Scope  | Objective  | Assurance Hub Terms of Reference | Reference to Risk Register/Audit Report/Council Decision                 | Target Date for Reporting to Committee |
|----------------------|--|--|----------------------------------|--|--|
| Financial Management | Quarterly Trading Accounts                   | Assurance that accounts are being managed within budget and the level of financial risk to the Council is low.   | 15                               | Corporate Risk Register: Financial Sustainability Corp-001               | Standing Item                          |
| Risk Management      | Risk Register                                | Assurance that risks had been adequately identified and scored; and appropriate controls were in place to limit risk to the Council.   | 14                               | Audit Scotland report: ALEOs: are you getting it right? (2011)           | Standing Item                          |
| Risk Management      | ALEO Internal and External Audit Reports     | Assurance that ALEOs have appropriate internal and external audit arrangements in place. The Hub will monitor reporting to the Board and plans put in place by ALEOs to address and close audit recommendations. | 14                               | Audit Scotland report: ALEOs: are you getting it right? (2011)           | Standing Item                          |
| Financial Management | Medium-Term Financial Planning               | Assurance on the evidence base and process used by AHP when making financial assumptions within its five-year Business Plan.   | 15                               | Corporate Risk Register: Financial Sustainability Corp-001               | 14-Feb-19                              |
| Governance           | Public Participation in ALEO decision making | Assurance that ALEOs had taken into account Audit Scotland recommendations and aim to increase the level of public participation in the design and delivery of public services.                                  | 16                               | Audit Scotland report: How councils use arms length organisations (2018) | 14-Feb-19                              |
| Governance           | Accountability and transparency of ALEOs     | Assurance that ALEOs had taken into account Audit Scotland recommendations and aim to increase the accountability and transparency of decision making.   | 16                               | Audit Scotland report: How councils use arms length organisations (2018) | 14-Feb-19                              |

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| Governance           | Data Protection Policy                     | Assurance that a Data Protection Policy had been developed and approved by the Board which was in compliance with GDPR.   | 16 | Corporate Risk Register: Information Governance Corp-005       | 14-Feb-19 |
| Governance           | Scheme of Delegation                       | Assurance that a scheme had been developed to support decision making and outlined which powers were reserved to the Board and which powers had been delegated to executive officers. | 16 | Audit Scotland report: ALEOs: are you getting it right? (2011) | 14-Feb-19 |
| Governance           | Board Report Template                      | Assurance that AHP had developed a Board Report Template which clearly set out sections for recommendations, financial implications and managing risk.                                | 16 | Audit Scotland report: ALEOs: are you getting it right? (2011) | 14-Feb-19 |
| Risk Management      | Business Continuity Planning               | Assurance that appropriate arrangements are in place to test the Business Continuity Plan.  | 14 | Corporate Risk Register: Civil Contingencies Corp-004          | Jun-19    |
| Risk Management      | PREVENT Strategy                           | Assurance that ALEOs have appropriate procedures in place to work effectively with the Council to ensure it can meet its PREVENT obligations.   | 21 | Corporate Risk Register: Civil Contingencies Corp-004          | Jun-19    |
| Governance           | Information Governance and Data Protection | Assurance on compliance with GDPR.  | 16 | Corporate Risk Register: Information Governance Corp-005       | Jun-19    |
| Financial Management | Financial Regulations                      | Assurance on robustness and compliance with financial regulations and procedures.   | 15 | Corporate Risk Register: Financial Sustainability Corp-001     | Jun-19    |
| Governance           | High Level Employment Practices            | To advise Committee on each ALEO's use/non use of zero hour contracts and adoption of the Scottish Living Wage.   | 18 | Council: Living Wage Accreditation CG/16/044                   | Jun-19    |

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|----------------------|---|---|----|--|--------|
| Governance           | Induction and Training Programme for ALEO Board Members | Assurance that ALEOs have developed a robust induction and training programme which aim to increase the Board's capacity and ensure that well informed decisions could be taken. The training programme should outline how each ALEO would inform Board members of their obligations in terms of conflicts of interest and the code of conduct. | 16 | Audit Scotland report: ALEOs: are you getting it right? (2011) | Oct-19 |
| Governance           | Compositon and Capacity of the ALEO Board               | Assurance that ALEO Boards have the capacity and expertise within their memberships to take well informed decisions and minimise risk to the Council. Assurance will also be sought on the profile of the Board and representation of equalities groups.  | 16 | Audit Scotland report: ALEOs: are you getting it right? (2011) | Oct-19 |
| Financial Management | Medium-Term Financial Planning                          | Assurance that ALEOs had prepared a medium-term financial plan or had incorporated medium term planning into a Business Plan. This would provide assurance that ALEOs had prepared for core funding pressures.  | 15 | Corporate Risk Register: Financial Sustainability Corp-001     | Oct-19 |
| Financial Management | Audited Annual Accounts 2018-19                         | Assurance that accounts were being managed within budget, were in line with statutory requirements and the level of financial risk to the Council is low.   | 15 | Corporate Risk Register: Financial Sustainability Corp-001     | Oct-19 |

### ABERDEEN PERFORMING ARTS

The Work Plan outlines the assurance the Hub will request from Aberdeen Performing Arts during 2019.

| Area of Assurance    | Scope  | Objective  | Assurance Hub Terms of Reference | Reference to Risk Register/Audit Report/Council Decision                 | Target Date for Reporting to Committee |
|----------------------|--|--|----------------------------------|--|--|
| Financial Management | Quarterly Trading Accounts                   | Assurance that accounts are being managed within budget and the level of financial risk to the Council is low.   | 15                               | Corporate Risk Register: Financial Sustainability Corp-001               | Standing Item                          |
| Risk Management      | Risk Registers                               | Assurance that risks within the Corporate and Music Hall risk registers had been adequately identified and scored; and appropriate controls were in place to limit risk to the Council.                          | 14                               | Audit Scotland report: ALEOs: are you getting it right? (2011)           | Standing Item                          |
| Risk Management      | ALEO Internal and External Audit Reports     | Assurance that ALEOs have appropriate internal and external audit arrangements in place. The Hub will monitor reporting to the Board and plans put in place by ALEOs to address and close audit recommendations. | 14                               | Audit Scotland report: ALEOs: are you getting it right? (2011)           | Standing Item                          |
| Governance           | Accountability and transparency of ALEOs     | Assurance that ALEOs had taken into account Audit Scotland recommendations and aim to increase the accountability and transparency of decision making.   | 16                               | Audit Scotland report: How councils use arms-length organisations (2018) | 14-Feb-19                              |
| Governance           | Public Participation in ALEO decision making | Assurance that ALEOs had taken into account Audit Scotland recommendations and aim to increase the level of public participation in the design and delivery of public services.                                  | 16                               | Audit Scotland report: How councils use arms-length organisations (2018) | 14-Feb-19                              |
| Governance           | Scheme of Delegation                         | Assurance that a scheme had been developed to support decision making which outline which powers were reserved to the Board and which powers had been delegated to executive officers.                           | 16                               | Audit Scotland report: ALEOs: are you getting it right? (2011)           | 14-Feb-19                              |
| Financial Management | Financial Regulations                        | Assurance on robustness and compliance with financial regulations and procedures.  | 15                               | Corporate Risk Register: Financial Sustainability Corp-001               | 14-Feb-19                              |

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|----------------------|---|---|----|--|--------|
| Risk Management      | Business Continuity Planning                            | Assurance that appropriate arrangements are in place to test the Business Continuity Plan.  | 14 | Corporate Risk Register: Civil Contingencies Corp-004          | Jun-19 |
| Risk Management      | PREVENT Strategy  | Assurance that ALEOs have appropriate procedures in place to work effectively with the Council to ensure it can meet its PREVENT obligations.   | 21 | Corporate Risk Register: Civil Contingencies Corp-004          | Jun-19 |
| Governance           | Information Governance and Data Protection              | Assurance on compliance with GDPR.  | 16 | Corporate Risk Register: Information Governance Corp-005       | Jun-19 |
| Governance           | High Level Employment Practices                         | To advise Committee on each ALEO's use/non use of zero hour contracts and adoption of the Scottish Living Wage.   | 18 | Council: Living Wage Accreditation CG/16/044                   | Jun-19 |
| Governance           | Induction and Training Programme for ALEO Board Members | Assurance that ALEOs have developed a robust induction and training programme which aim to increase the Board's capacity and ensure that well informed decisions could be taken. The training programme should outline how each ALEO would inform Board members of their obligations in terms of conflicts of interest and the code of conduct. | 16 | Audit Scotland report: ALEOs: are you getting it right? (2011) | Oct-19 |
| Governance           | Compositon and Capacity of the ALEO Board               | Assurance that ALEO Boards have the capacity and expertise within their memberships to take well informed decisions and minimise risk to the Council. Assurance will also be sought on the profile of the Board and representation of equalities groups.  | 16 | Audit Scotland report: ALEOs: are you getting it right? (2011) | Oct-19 |
| Financial Management | Medium-Term Financial Planning                          | Assurance that ALEOs had prepared a medium-term financial plan or had incorporated medium term planning into a Business Plan. This would provide assurance that ALEOs had prepared for core funding pressures.  | 15 | Corporate Risk Register: Financial Sustainability Corp-001     | Oct-19 |

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|----------------------|---------------------------------|---|----|--|--------|
| Financial Management | Audited Annual Accounts 2018-19 | Assurance that accounts were being managed within budget, were in line with statutory requirements and the level of financial risk to the Council is low. | 15 | Corporate Risk Register: Financial Sustainability Corp-001 | Oct-19 |
|----------------------|---------------------------------|---|----|--|--------|