Audit and Risk Assurance Committee, 16 September 2021

Matters Arising

Executive summary and recommendations

Attached is an actions list as agreed at the last public meeting of the Audit and Risk Assurance Committee.

	Action point (and location in the minutes)	For the attention of/ Comment on progress
11 November 2020		
1.	**Item 11. Review of internal whistleblowing policy (report ref: AUD 64/20)** The Executive confirmed that a register of policies would be developed with dates for review and ownership. (11.4)	**Executive:** Several HR and Finance policies are being reviewed by both the PRC and ARAC in September following a which a register will be developed.
10 March 2021		
2.	**Item 9ii. Papers from the HCPC's Internal Auditors, BDO LLP - Intelligence gathering review (report ref: ARAC 05/21)** 9.ii.5 In response to a question the Committee noted that the ownership of data processes and data quality would require a focal point at SMT level, with end-to-end responsibility, and if there was a Council member who could provide a level of expertise then that would be beneficial in acting as a critical friend. The Executive agreed to clarify ownership and governance of data and intelligence. **June 2021 update:** The Chair of Committee requested this item remained as a live action and asked the Executive to provide a timescale with the next update. **Action Executive**	Executive: We currently hold an agreed list of data owners as part of our ISO27001 compliance documentation. Insight & Intelligence Manager has left HCPC on the 6 August. A draft Insight and Intelligence framework has been developed, this will be picked up by the new Head of Insight and Analytics. Following approval of budgets at Council on 1 July and at the time of this update, we are now part way through the recruitment process for a new

		Head of insight and analytics with the advert closing on 16 August 2021
3.	**Item 9iii. Papers from the HCPC's Internal Auditors, BDO LLP - Internal Audit Plan 2020-21 progress update (report ref: ARAC 06/21)** 9.iii.3 The Committee noted the insights piece included with the update report which highlighted the changes to the Institute of Internal Auditors' Three Lines of Defence model, which is now known as the Three Lines Model. The Committee noted that the new model places less emphasis on defence and allows for organisations to seize opportunities. The Executive would review the assurance map to see if these changes of focus were reflected in it.	**Executive:** The Executive has reviewed the model and our internal assurance mapping and framework is being developed to reflect this along with other developments. We aim to present this new framework to the ARAC at its November meeting.
11 June 2021		
4.	**Item 7. Strategic Risk Register (report ref: ARAC 15/21)** Strategic Risk 3 7.12 The Committee noted that the planned mitigations appeared to be larger steps and suggested that smaller incremental activities should be captured. The Committee further noted that it was hard to understand which of the planned mitigations were driving down the impact of a failure to exploit and harness data. The Executive agreed to review the mitigations as suggested and ensure both likelihood and impact were addressed clearly.	Executive: The risk scoring for strategic risk 3 has been reviewed and the target risk amended to better reflect the impact of planned mitigations and to ensure the target was attainable.
5.	**Item 7. Strategic Risk Register (report ref: ARAC 15/21)** Strategic Risk 5 7.19 The Committee emphasised the need to provide a current risk scoring for such an important area and to include it in the heat map.	Executive: Complete included within SR5

	The Executive agreed to re-evaluate the risk level once the work on the budget was completed.	
6.	**Item 7. Strategic Risk Register (report ref: ARAC 15/21)** Strategic Risk 6 The Chair of Committee noted that a correction in the wording of the risk appetite section should be made where it stated that the current level was within risk appetite, when it should read outside risk appetite.	Executive: Complete
7.	**Item 9.iv Internal Audit Plan 2021-22 progress update (report ref: ARAC 19/21)** 9.iv.8 The Committee noted that the CPD audit was one of the core areas to be reviewed but recognised that if the QA team were covering this area the Committee would support the change in the plan for the reasons given, on condition there was collaboration with BDO on the audit as suggested by the Executive. The Committee requested that the QA findings should be presented to the Committee.	Executive: QA Lead: I have included an update in the QA part of the paper, and attached the QA report as an appendix.
8.	**Item 10. Internal Assurance Report (report ref: ARAC 20/21)** 10.8 The Committee noted that a follow up on the digital applications audit was planned for Q3. The Executive agreed to include a paragraph in the QA activity report explaining issues where there was a low assurance rating found.	Executive: QA Lead: There were no findings of Low Assurance since the last ARAC meeting.
9.	**Item 10. Internal Assurance Report (report ref: ARAC 20/21)** 10.15 The Committee asked for the report to include instances of single tender action in the reporting period. The Executive agreed to explore this for inclusion in the	Executive: Detail is included in the Internal Assurance report.

	report, to be presented at the Committee's meeting in September 2021.	
10.	**Item 10. Internal Assurance Report (report ref: ARAC 20/21)** 10.16 The Executive Director of Corporate Services noted that a comprehensive procurement report was being developed the Chairs of both the People and Resources Committee and the Audit and Risk Assurance Committee agreed to meet to ascertain where the scrutiny of this item should lie.	Committee: The Chair of ARAC and Chair of PRC agreed that the procurement policy and report should be presented to ARAC only. The Chair of ARAC would brief the Chair of PRC where required.

Decision

The Committee is requested to note the document. No decision is required.

Background information

Please refer to individual papers and minutes for the background to decisions.

Resource implications

None

Financial implications

None.

Appendices

None.

Date of paper

08 September 2021