
Internal Audit Progress Report 2022-23

Executive Summary

This report summarises the progress so far regarding the delivery of the internal audit plan for 2022-23 as of 25 October 2022.

Previous consideration	The Committee reviews the Internal Audit Progress Report at each meeting
Decision	The Audit & Risk Assurance Committee is requested to note this report and note that, at the request of the Fitness to Practise team, following the earlier scheduling of PSA's review in October 2022, the audit of FtP has been deferred until February 2023.
Next steps	The Committee will receive update reports at each meeting on the progress of the Plan.
Strategic priority	All
Risk	All
Financial and resource implications	None as a result of this report
Author	BDO LLP



**INTERNAL AUDIT PROGRESS REPORT
FOR THE 2022/23 AUDIT PLAN
HEALTH AND CARE PROFESSIONS COUNCIL**

**CONFIDENTIAL
STATUS - FINAL
OCTOBER 2022**

1. Internal Audit Progress Report

Introduction

- 2.1 This report summarises the progress so far regarding the delivery of the internal audit plan for 2022/23 as of 25 October 2022.

Delivery of the plan

- 2.2 The plan is fully underway since the last ARAC. At the time of writing, the final reports have been issued for the Registrant Forecasting and Cyber Security & IT Business Continuity reviews.
- 2.3 Registrant Forecasting was rated 'moderate' for both design and effectiveness which equates to 'Green/Amber' in our previous report format. We noted one High, four Medium and three Low findings.
- 2.4 Cyber Security & IT Business Continuity was rated 'moderate' for design with five Medium priority findings noted.
- 2.5 The fieldwork is complete for the Diversity and Key Financial Controls follow-up reviews.
- 2.6 A workshop for Business Transformation is planned for the end of November 2022 once the new Product Manager (commencing work at HCPC at the beginning of November) has had time to get up to speed.
- 2.7 The Business Assurance Framework review is due to start late November 2022 with the Fitness to Practise review beginning in February 2023.

Changes to the plan

- 2.8 The Audit & Risk Assurance Committee is requested to note this report and note that, at the request of the Fitness to Practise team, following the earlier

scheduling of PSA's review in October 2022, our audit of FtP has been deferred until February 2023.

Any other business

- 2.9 Bill Mitchell ran a face-to-face training session for the Quality team on auditing techniques and good practice on 26 September 2022.
- 2.10 We have attached a copy of our Internal Audit Charter and request for management and ARAC to consider and approve.

Assignment title	Output type	Period	Status	Proposed Audit Committee Date
Fitness to Practise	Audit	Q4	Scope agreed	June 2023
Business Assurance Framework	Audit	Q3	Scope issued	March 2023
Business Transformation	Assurance	Q3	Scope agreed	N/A
Registrant Forecasting	Audit	Q3	Final report issued	November 2022
Diversity	Assurance	Q3	Fieldwork complete	March 2023
Cyber Security and IT Business Continuity Planning	Audit	Q3	Final report issued	November 2022
Key Financial Controls - follow-up	Audit	Q3	Fieldwork complete	March 2023
Follow up	Assurance	Q4	Scheduled	March/June 2023

APPENDIX A: Thought Leadership

In our latest issue of the Digest, we look at the announcements from the recent Mini Budget and how they will impact your organisation, as well as what the Supreme Court's recent judgement in the Harpur Trust case regarding holiday pay for part-year workers means for charities. You'll also find our latest charity update webinar recording on preparing quality board papers and dates for your diary for our upcoming events later this year.

Articles at a glance include:

- Charity update webinar: preparing quality board papers (watch)
- Supreme court ruling impacts holiday pay for part year-workers (3 min read)
- Supplier health check (5 min read)
- Rethinking transformation driving lasting and sustainable change (3 min read)
- Building a resilient organisation (report)
- Budget (budget hub)

For the full newsletter please see: [Charity and NFP digest newsletter](#)

For further information on how we at BDO can support you please go to:

<https://www.bdo.co.uk/en-gb/insights/advisory/risk-and-advisory-services/the-internal-audit-agenda-hot-topics-2022>

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