

## Audit and Risk Assurance Committee

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| <b>Meeting Date</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 20 November 2025                                                                                                                                                                  |
| <b>Title</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Committee forward plan 2026                                                                                                                                                       |
| <b>Author</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Patricia Morrissey, Head of Governance                                                                                                                                            |
| <b>Executive Sponsor</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Claire Amor, Executive Director of Corporate Affairs                                                                                                                              |
| <b>Executive Summary</b><br><br><p>The Committee forward plan for 2026 has been developed to enable the effective conduct of the Committee's work. The proposed work programme may be subject to change given the potential for developments or changes in our external environment to impact on the work programme and the need to keep work under review to reflect priorities. The forward plan may also require changes to ensure alignment with the HCPC corporate strategy 2026-31 and corporate plan 2026-27, which are currently under development.</p> <p>The Committee is asked to consider the proposed forward plan and decide whether any changes need to be made.</p> |                                                                                                                                                                                   |
| <b>Action required</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | The Committee is asked to review the information provided and seek clarification on any areas.                                                                                    |
| <b>Previous consideration</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | None                                                                                                                                                                              |
| <b>Next steps</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | The Committee forward plan will be reviewed to ensure alignment with the HCPC corporate strategy 2026-31 and corporate plan 2026-27 once these have been approved by the Council. |
| <b>Financial and resource implications</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | None                                                                                                                                                                              |
| <b>Associated strategic priority/priorities</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Build a resilient, healthy, capable and sustainable organisation                                                                                                                  |
| <b>Associated strategic risk(s)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 5.a The resources we require to achieve our strategy are not in place or are not sustainable                                                                                      |
| <b>Risk appetite</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | People - open                                                                                                                                                                     |

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| <b>Communication and engagement</b>                                                   | Not applicable  |
| <b>Equality, diversity and inclusion (EDI) impact and Welsh language standards</b>    | None identified |
| <b>Other impact assessments</b>                                                       | Not applicable  |
| <b>Reason for consideration in the private session of the meeting (if applicable)</b> | Not applicable  |

### Audit and Risk Assurance Committee Forward Programme 2026

|                                                               |           |                                                                                  |              |             | 11 March                             | 10 June                               | 16 September                          | 11 November                           |
|---------------------------------------------------------------|-----------|----------------------------------------------------------------------------------|--------------|-------------|--------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| ITEM                                                          | EXEC LEAD | PRESENTER/AUTHOR                                                                 | WHERE BEFORE | WHERE AFTER | Agenda items: 9 Feb<br>Papers: 2 Mar | Agenda items: 11 May<br>Papers: 1 Jun | Agenda items: 17 Aug<br>Papers: 7 Sep | Agenda items: 12 Oct<br>Papers: 2 Nov |
| <b>Opening Items</b>                                          |           |                                                                                  |              |             |                                      |                                       |                                       |                                       |
| Approval of agenda                                            | N/A       | Committee Chair                                                                  | N/A          | N/A         | X                                    | X                                     | X                                     | X                                     |
| Declaration of members' interests (verbal)                    | N/A       | Committee Chair                                                                  | N/A          | N/A         | X                                    | X                                     | X                                     | X                                     |
| Minutes of the previous meeting (public and private sessions) | N/A       | Committee Secretary                                                              | N/A          | N/A         | X                                    | X                                     | X                                     | X                                     |
| Matters arising (public and private sessions)                 | N/A       | Committee Secretary                                                              | N/A          | N/A         | X                                    | X                                     | X                                     | X                                     |
| <b>Risk and Assurance</b>                                     |           |                                                                                  |              |             |                                      |                                       |                                       |                                       |
| Strategic risk register                                       | CA        | Head of Assurance and Compliance/<br>Chief Information Security and Risk Officer | ELT          | Council     | X                                    | X                                     | X                                     | X                                     |
| Operational risk register: annual review                      | CA        | Head of Assurance and Compliance/<br>Chief Information Security and Risk Officer | ELT          | N/A         |                                      |                                       | X                                     |                                       |
| Unified assurance report                                      | CA        | Head of Assurance and Compliance                                                 | ELT          | N/A         | X                                    | X                                     | X                                     | X                                     |
| Unified assurance framework annual summary                    | CA        | Head of Assurance and Compliance                                                 | ELT          | N/A         |                                      | X                                     |                                       |                                       |
| Risk appetite review                                          | CA        | Head of Assurance and Compliance                                                 | ELT          | Council     |                                      | X                                     |                                       |                                       |
| Finance policies (for consultation as required)               | AB        | Head of Finance                                                                  | ELT/<br>PRC  | Council     |                                      |                                       | X<br>Reserves policy<br>(date TBC)    |                                       |

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| Updates to Speaking up (whistleblowing) policy                                           | CA        | Head of Governance                                                         | N/A          | Council     | X                                                           |                                           |                                       |                                       |
| Freedom to speak up annual report                                                        | CA        | Freedom to Speak Up Guardians                                              | ELT          | Council     | X                                                           |                                           |                                       |                                       |
| Speak up and whistleblowing update                                                       | CA        | Freedom to Speak Up Guardians                                              | ELT          | Council     |                                                             |                                           | X                                     |                                       |
| Anti-bribery and fraud policy (part of the Code of Governance report changes to Council) | CA        | Chief Information Security and Risk Officer                                | ELT          | N/A         | X                                                           |                                           |                                       |                                       |
| Risk of fraud at the HCPC                                                                | CA        | Chief Information Security and Risk Officer                                | ELT          | N/A         | X                                                           |                                           |                                       |                                       |
| ISO 27001 certification                                                                  | CA        | Chief Information Security and Risk Officer                                | ELT          | N/A         |                                                             | X                                         |                                       |                                       |
| Strategic risk deep dives                                                                | CA        | Head of Assurance and Compliance/Various                                   | N/A          | N/A         | X<br>(strategic risk register and corporate strategy risks) | X<br>PSA new approach (incl. standard 15) | X                                     | X                                     |
| Biannual external and internal auditor only session                                      | CA        | Various                                                                    | N/A          | N/A         |                                                             | X                                         |                                       | X                                     |
| Annual information governance report 2024-25                                             | CA        | Chief Information Security and Risk Officer/Information Governance Manager | ELT          | N/A         |                                                             | X                                         |                                       |                                       |

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| ITEM                                                                                    | EXEC LEAD | PRESENTER/AUTHOR                      | WHERE BEFORE | WHERE AFTER | Agenda items: 9 Feb<br>Papers: 2 Mar | Agenda items: 11 May<br>Papers: 1 Jun | Agenda items: 17 Aug<br>Papers: 7 Sep | Agenda items: 12 Oct<br>Papers: 2 Nov |
| Annual feedback and complaints report 2024-25, including feedback and complaints update | CA        | Head of Assurance and Compliance      | ELT          | N/A         |                                      | X                                     |                                       |                                       |
|                                                                                         |           |                                       |              |             |                                      |                                       |                                       |                                       |
| Internal audit progress report                                                          | CA        | Internal Auditor                      | N/A          | N/A         |                                      | X                                     | X                                     | X                                     |
| Internal audit report – annual follow up of recommendations                             | CA        | Internal Auditor                      | N/A          | N/A         | X                                    |                                       |                                       |                                       |
| Internal audit report – Business Central                                                | CA        | Internal Auditor                      | N/A          | N/A         | X                                    |                                       |                                       |                                       |
| Internal audit report – Health and Safety                                               | CA        | Internal Auditor                      | N/A          | N/A         | X                                    |                                       |                                       |                                       |
| Internal audit reports - TBC                                                            | CA        | Internal Auditor                      | N/A          | N/A         |                                      |                                       |                                       |                                       |
| Internal audit charter                                                                  | CA        | Internal Auditor                      | N/A          | N/A         | X                                    |                                       |                                       |                                       |
| Internal audit recommendations tracker                                                  | CA        | Improvement and Compliance Specialist | N/A          | N/A         | X                                    | X                                     | X                                     | X                                     |
| Internal audit plan 2026-27, strategy refresh and fees                                  | CA        | Internal Auditor                      | N/A          | N/A         | X                                    |                                       |                                       |                                       |
| Internal audit annual report and opinion                                                | CA        | Internal Auditor                      | N/A          | N/A         | X<br>(draft)                         | X<br>(final)                          |                                       |                                       |
| Internal audit performance review                                                       | CA        | Head of Assurance and Compliance      | N/A          | N/A         |                                      |                                       | X                                     |                                       |
| Internal auditor appointment                                                            | CA        | Head of Assurance and Compliance      | N/A          | N/A         | X                                    |                                       |                                       |                                       |
| <b>External Audit</b>                                                                   |           |                                       |              |             |                                      |                                       |                                       |                                       |
| External audit planning report (including fees)                                         | AB        | NAO                                   | N/A          | N/A         | X                                    |                                       |                                       |                                       |

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| External audit update                                                                      | AB        | NAO                                 | N/A          | N/A         |                                      | X                                     |                                       |                                       |
| External audit report and audit certificate                                                | AB        | NAO                                 | ELT          | Council     |                                      |                                       | X                                     |                                       |
| External auditor performance review                                                        | AB        | ED of Resources                     | N/A          | Council     |                                      |                                       |                                       | X                                     |
| <b>Annual Report and Accounts</b>                                                          |           |                                     |              |             |                                      |                                       |                                       |                                       |
| Review of accounting policies and significant judgments and estimations                    | AB        | ED of Resources/<br>Head of Finance | ELT          | N/A         | X                                    |                                       |                                       |                                       |
| Annual report and accounts update                                                          | AB        | ED of Resources/<br>Head of Finance | ELT          | Council     | X                                    | X                                     | X (including final draft)             |                                       |
| Management letter(s) of representation                                                     | AB        | ED of Resources/<br>Head of Finance | ELT          | Council     |                                      |                                       | X                                     |                                       |
| Audit and Risk Assurance Committee annual report to the Council and the Accounting Officer | CA        | Head of Governance                  | N/A          | Council     |                                      | X                                     |                                       |                                       |
| <b>Governance</b>                                                                          |           |                                     |              |             |                                      |                                       |                                       |                                       |
| Review of Committee effectiveness/standing orders                                          | N/A       | Committee Secretary                 | N/A          | Council     | X                                    |                                       |                                       |                                       |
| Committee forward plan                                                                     | N/A       | Committee Secretary                 | N/A          | N/A         | X                                    | X                                     | X                                     | X                                     |
| <b>Closing items</b>                                                                       |           |                                     |              |             |                                      |                                       |                                       |                                       |
| Committee reflection                                                                       | N/A       | Committee Chair                     | N/A          | N/A         | X                                    | X                                     | X                                     | X                                     |
| Any other business (with the agreement of the Chair)                                       | N/A       | Committee Chair                     | N/A          | N/A         | X                                    | X                                     | X                                     | X                                     |
| Date/time of next meeting(s)                                                               | N/A       | Committee Chair                     | N/A          | N/A         | X                                    | X                                     | X                                     | X                                     |

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Forward Programme 2026

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| Resolution to move meeting to private session (as required) | N/A       | Committee Chair  | N/A          | N/A         | X                                    | X                                     | X                                     | X                                     |