

Item 06

Audit and Risk Assurance Committee
11 March 2026

Matters Arising

The actions as agreed at the previous public meetings of the Committee are set out below. The Committee is requested to note the responses to the actions.

Action no	Date of meeting	Agenda item	Action	Lead	Date due	Response	Status
22	12 March 2025	Draft internal audit strategy and plan	The Committee would review the position regarding the research and partners internal audit reviews at its meeting in November 2025.	Head and Assurance and Compliance	11/03/2026	Due to a full agenda, we were not able to confirm with ARAC which audit to progress with in Q4. Following a review of the reserves and discussion between ELT and Head of Assurance and Compliance an audit of Risk Management was chosen. This audit is underway and will be presented to ARAC in June 2026.	Propose closed
25	11 June 2025	Strategic risk register	Executive Director of Resources to provide an update on the timing of the biannual review of registration fees	Executive Director of Resources	TBC	Following Council discussions in October and December 2025, the Executive Director of Resources will provide consultation proposals for decision to Council in March 2026.	Propose closed
26	11 June 2025	Strategic risk deep dive: Freedom to speak up	The Governance Team to allocate sufficient time for discussion of the freedom to speak up annual report when it is presented to the Committee on a date to be confirmed.	Head of Governance	10/06/2026	This item has been deferred to the June Committee meeting to enable reporting on the full financial year in alignment with external reporting requirements.	Not yet due
29	11 June 2025	Unified assurance annual summary 2024-25	Executive Leadership Team (ELT) to consider seeking BDO insights on the new assurance map.	ELT/ Head of Assurance and Compliance	10/06/2026	Due to resource constraints this review could not progress. As part of the onboarding of RSM they have been provided with our assurance mapping and will seek advise and assurance on the new approach through our discussions and planning.	Open
39	18 September 2025	Reserves policy	The next review of the reserves policy would incorporate the Committee's feedback.	Head of Finance and Commercial	TBC	The next review of the reserves policy is dependent on the budget for 2026-27 and the fees review and we are therefore unable to confirm the timing of the reserves review until we are further forward with these related activities. This action will remain open.	Open
40	18 September 2025	Reserves policy	The Committee Chair, the Executive Director of Resources and the Head of Governance would agree the timing of the next reserves policy review and the feasibility of phasing the review.	Committee Chair/Executive Director of Resources/Head of Governance	TBC	As above, the next review of the reserves policy is dependent on the budget for 2026-27 and the fees review and we are therefore unable to confirm the timing of the reserves review until we are further forward with these related activities. This action will remain open.	Open
43	18 September 2025	Internal audit report - fitness to practise	The Head of Assurance and Compliance would ensure all future internal audit reports included a statement as to whether each recommendation was fully accepted, partially accepted, not accepted/risk accepted, or noted to be reviewed by a set date within the management response.	Head of Assurance and Compliance	March 2026	This will be implemented for all future internal audit reports.	Propose closed
44	20 November 2025	Strategic risk register	Through discussion with the Finance team, the Head of Assurance and Compliance would refine the commentary for strategic risk 5 to ensure this more accurately described the reasons for the risk increase and the mitigating actions.	Head of Assurance and Compliance	11/03/2026	Further detail has been added to the risk appetite to clarify what controls have been put in place, or are in progress.	Propose closed
45	20 November 2025	Strategic risk register	The residual risk scores for strategic risks 1 and 6 would be reviewed as part of the strategic risk register refresh to consider increasing the scores in view of the uncertainty of the timeline for regulatory reform.	Head of Assurance and Compliance	11/03/2026	Discussion had with ELT regarding the delays to reg reform in relation to SR1 and SR 6. ELT and Head of Assurance and Compliance agreed that the delay itself does not inherently increase the risk as it is a potential treatment of many and we are not solely dependent on reg reform. There are other mitigations in place that manage the risk and lots of work we have done and are doing.	Propose closed
46	20 November 2025	Unified assurance report	The Head of Assurance and Compliance would liaise with the Head of HR and OD to schedule a strategic risk deep dive on business continuity and succession planning at a future Committee meeting.	Head of Assurance and Compliance	June ARAC	The Head of HR and OD has agreed to provide a deep dive into the succession planning work. We propose that this could be submitted to the Committee meeting in June or September 2026, subject to the timing of the publication of the PSA's new standards of good regulation, which are currently due to be the subject of the deep dive at the June Committee meeting.	Propose closed

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47	20 November 2025	Unified assurance report	The Committee would receive an update on the outcome of the quality assurance review of registration plagiarism at its meeting in March 2026.	Head of Assurance and Compliance	11/03/2026	Summary and update included in the private session (Unified assurance report appendix)	Propose closed
48	20 November 2025	Unified assurance report	The HCPC's draft response to the PSA's consultation on the Standards of Good Regulation would be circulated to Council members for review by email prior to submission to the PSA.	Head of Assurance and Compliance		Due to the urgency of the submission, the draft response was approved by the Chair of the Council on behalf of the Council and was submitted to the PSA on 5 December 2025. The full response can be shared with Committee members on request.	Propose closed
49	20 November 2025	Annual feedback and complaints report 2024-25	The Deputy Chief Executive and Executive Director of Education, Registration and Regulatory Standards and the Head of Assurance and Compliance would review the action relating to further training for registration advisors on empathy and patience.	Deputy Chief Executive and Executive Director of Education, Registration and Regulatory Standards/Head of Assurance and Compliance		At the meeting in November 2025 the Committee received the Annual Feedback and Complaints Report for 2024-25. In the learning from complaints section the report referenced "Further training for registration advisors on empathy and patience". The Deputy CEO and Executive Director of Education, Registration and Regulatory Standards and the Head of Assurance and Compliance have discuss this section of the report following the discussion at ARAC in November. They can confirm that following analysis of the complaints from 2024-25 a number of corrective actions and learning points had been actioned. This included the Registration team provided further training to registration advisors where poor customer service was identified from feedback, which included the importance of empathy and patience.	Propose closed
50	20 November 2025	Annual feedback and complaints report 2024-25	The Committee requested that future annual feedback and complaints reports included additional analysis of the themes for upheld complaints and also stated the number of upheld complaints alongside the total number of complaints and the monthly average in the data table, to provide context.	Head of Assurance and Compliance	June ARAC	This information will be included in the 2025/26 feedback and complaints annual report, presented to ARAC in June 2026	Open
51	20 November 2025	Review of speaking up (whistleblowing) policy	The Head of Governance would update the Committee on progress against the planned actions in March 2026, including the timeline for implementing mandatory whistleblowing training for managers.	Head of Governance	11/03/2026	An update is included on the March Committee agenda. Action completed.	Propose closed
52	20 November 2025	Review of speaking up (whistleblowing) policy	The Head of Governance would update the whistleblowing policy prior to submission to the Council for approval.	Head of Governance		The draft policy was updated to reflect the Committee's feedback and was subsequently approved by the Council at its meeting on 4 December 2025. Action completed.	Propose closed
53	20 November 2025	Internal audit report	The Executive Director of Resources would consider the feasibility of providing further assurance to the Committee on the management of cyber security risks relating to smaller suppliers on an ongoing basis.	Executive Director of Resources		A key control employed by HCPC when selecting IT suppliers of all sizes is that they should hold ISO27001 or equivalent certification, which means that the supplier has been audited by a qualified third party and confirmed to be meeting the same information security standards as HCPC. Following a recent internal audit, it has been agreed that from 31st March 2026 HCO will require confirmation that ISO27001 certification (or equivalent) has been maintained by the supplier at each contract renewal. Evidence of this ongoing certification will be captured and retained by the IT&D team as part of the contract documentation. Cyber risk will also be reviewed at least annually as part of the contract management reviews held with each supplier, with earlier action taken if there is evidence of a material, unmitigated risk.	Propose closed
54	20 November 2025	Internal audit recommendations tracker	Future internal audit recommendation trackers would include the original deadline set for each recommendation, alongside the number of times each recommendation deadline had been deferred, to provide the Committee with a clear overview of deadline changes.	Improvement and Compliance Specialist	11/03/2026	The original deadline, and any deferrals, will be included on the tracker going forward. If the deadline must be moved, the justification will be noted in the commentary. Any changes must be approved by the relevant head of department.	Propose closed

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55	20 November 2025	Internal audit recommendations tracker	The Chief Executive would reiterate to the Executive Leadership Team (ELT) the Committee's expectation that the ELT owned all agreed internal audit actions and deadlines.	Chief Executive and Registrar		Each member of the executive team has reviewed the internal audit recommendations tracker for recommendations relating to their teams. The ELT reviewed the full internal audit tracker collectively in February to ensure all actions have a clear deadline and are progressing as required (or where there are changes to the timescales these are understood and approved by the relevant executive director).	Propose closed