Audit and Risk Assurance Committee

Meeting Date	11 March 2026
Title	Unified assurance report February 2026
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Executive Sponsor	Claire Amor, Executive Director of Corporate Affairs

Executive Summary

This report summarises assurance activity in the reporting period across the HCPC. It seeks to act as a source of assurance and intelligence to the Committee. The report is based on the three lines of assurance model. While it seeks to be comprehensive, the report may be limited by the quality of information provided to the Assurance and Compliance team.

This paper forms part of the assurance framework, delivering the requirement to report on the assurance map and assurance workplan.

Overall, the assurance rating for this period is medium.

This paper covers the period of October 2025 to January 2026.

Appendix 1: 2024-25 Workplans (standing attachment)
Appendix 2: Risk Appetite Statement (standing attachment)
Appendix 3: Assurance Map Pillars
Appendix 4: (private paper) Summary of Registration Plagiarism Identification Review Quality Assurance Report

Action required	The Committee is asked to review the information provided and seek clarification on any areas.
Previous consideration	This is a standing item considered at each meeting of the Committee. This paper was reviewed by ELT.
Next steps	The next unified assurance report will go to ARAC in June 2026.
Financial and resource implications	None as a result of this paper.

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Associated strategic priority/priorities	Continuously improve and innovate Build a resilient, healthy, capable and sustainable organisation
Associated strategic risk(s)	All
Risk appetite	People - open Compliance - measured
Communication and engagement	None as a result of this paper.
Equality, diversity and inclusion (EDI) impact and Welsh language standards	This paper includes the assurance of HCPC EDI as related to regulatory and business practices.
Other impact assessments	This paper includes the assurance of HCPC data and sustainability as related to regulatory and business practices.
Reason for consideration in the private session of the meeting (if applicable)	For Appendix 4 only: action being taken to prevent or detect crime or to prosecute offenders.

Unified Assurance Report March 2026

Contents

1 Executive Summary

1.1. The March 2026 Unified Assurance Report provides an overview of the HCPC's assurance position across all three lines of defence, reflecting activity and findings from Q3 of 2025–26. Overall, the organisation's assurance level remains **Medium**, indicating that core controls are in place and generally effective, but further strengthening is required in targeted areas.

> **Medium**: Concerns over the adequacy or compliance of the controls in place in proportion to the risks, improvements required.

1.2. There have not been significant changes in the assurance map since last quarter:
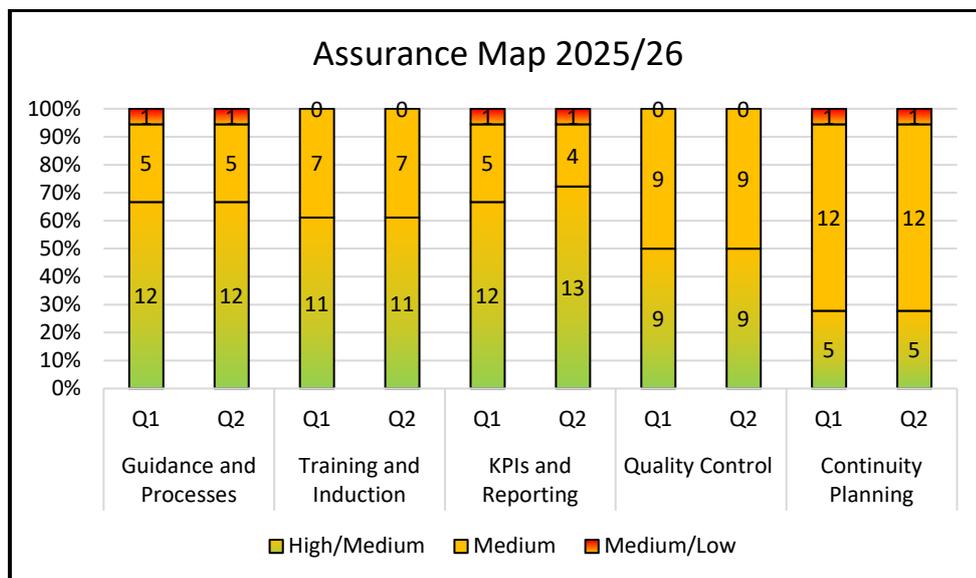
1.3. Assurance levels across the five pillars show stability quarter-on-quarter, with no significant deterioration and pockets of improvement in guidance, processes, reporting, and quality control. Leadership and governance continue to provide stability, reflected in consistent quality outcomes and improved reporting maturity.

1.4. Continuity planning remains the comparatively weakest assurance pillar, reflecting capacity challenges linked to turnover and role transitions. Succession and workforce planning has now been completed organisation wide and is expected to strengthen this area in 2026–27.

1.5. The Operational Risk Register (ORR) continues to show a high volume of medium residual risks, with Information Governance & Security featuring consistently as a high-risk category. The strategic aim remains to reduce overall risk volume and strengthen mitigations. An internal audit on risk management is ongoing and will inform a full refresh of the ORR

2   Risk and Assurance Overview

2.1. In April 2025 our approach to assurance mapping changed to utilise five pillars. In December 2025 and January 2026, the Q3 assessment against these assurance pillars took place.

| Department	Overall Q1	Overall Q2	Overall Q3
HCPC Assurance Map 2025-26			
Executive Leadership Team	HM	HM	HM
Education, Registration, and Regulatory Standards			
Education	HM	HM	Med
Registration	Med	Med	Med
Policy, Standards, and EDI	HM	HM	HM
Insight and Analytics	Med	Med	Med
Resources			
Business Change	Med	Med	Med
Estates and Facilities	Med	Med	HM
Finance	Med	Med	Med
Information Technology	Med	Med	Med
Human Resources	HM	HM	HM
Corporate Affairs			
Communications and Engagement	HM	HM	HM
Professionalism and Upstream Regulation	Med	Med	Med
Governance, Partners, and CCE	Med	Med	Med
Assurance and Compliance	Med	Med	Med
Risk and Information Governance	HM	HM	HM
Fitness to Practise and Tribunal Services			
Adjudication Performance	Med	Med	Med
Case Progression and Quality	Med	Med	Med
FTP Legal Services	Med	Med	Med

2.2.   The HCPC Assurance Map for 2025–26 shows the assurance levels across departments in the first three quarters.

- Estates and Facilities have increased assurance from Medium (Med) to High-Medium (HM). This is due to their successful implementation of new policies, procedures, and robust reporting.

- The assurance rating for Education has decreased due to the performance against KPIs. The department is being monitored, and performance is expected to improve. A review of the KPIs is underway, which will ensure that our metrics are proportionate and realistic.

2.3. There were a few changes in departments across the pillars, including an improvement in quality control. This shows a commitment from the organisation to develop insight and strengthen assurance for our effectiveness.

Assurance Map 2025/26
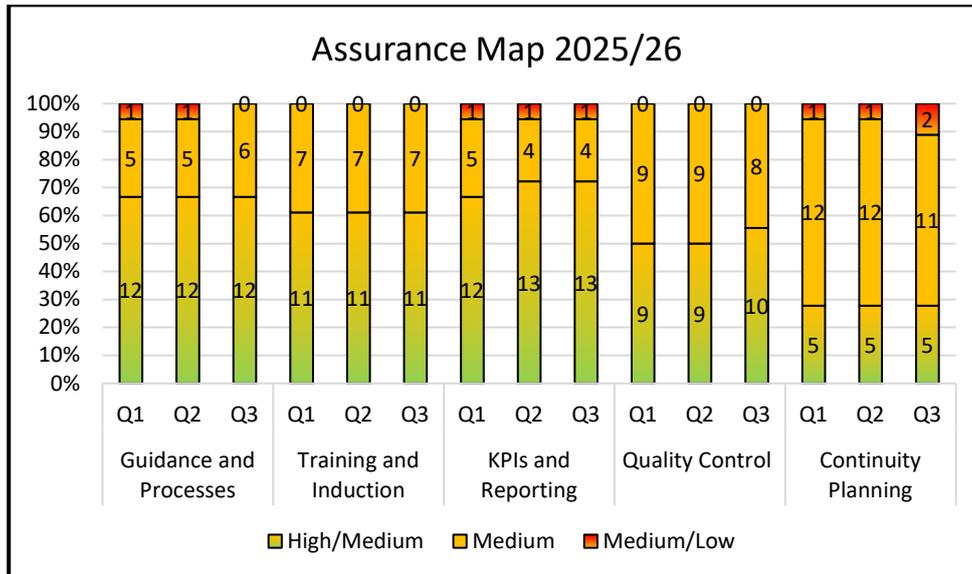
2.4. There was an additional area which scored Low-Medium (LM) in Q3 under continuity planning. This is partly due to key staff members changing roles or leaving the organisation. However, we expect this will be improved through upskilling existing employees and succession planning with HR.

Overall Assurance 2025/26
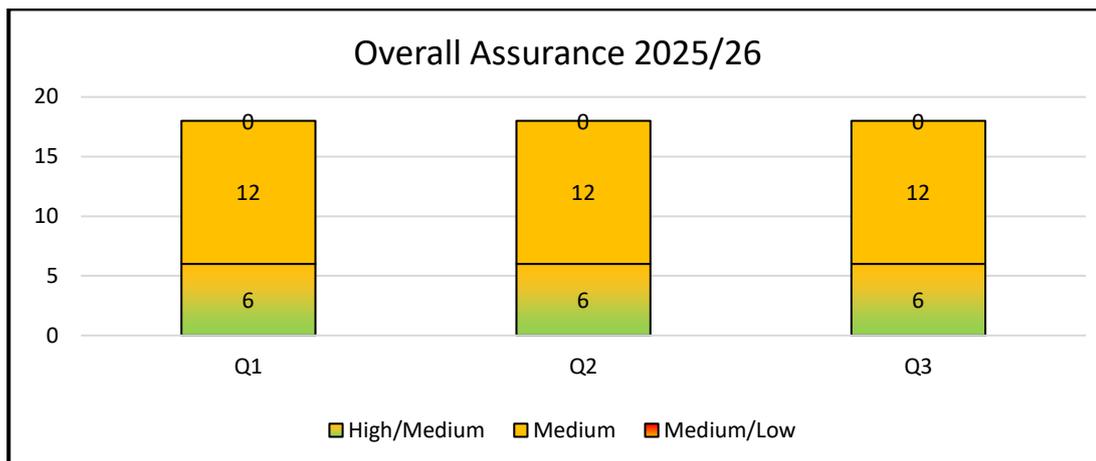
2.5. There continues to be a significant amount of work that is in progress and on track, showing a continued commitment to improvement and a risk confident culture.

2.6. Our overall assurance level is Medium, which means we have good controls in place, but there is still work to do to make them stronger. This rating is not about performance; it shows how secure and reliable our processes are.

> **Medium**: Concerns over the adequacy or compliance of the controls in place in proportion to the risks, improvements required.

3 Operational Risk Register

3.1. Quarterly meetings with risk owners include an exploration of the movement of assurance levels relative to mitigations in place. Changes to total operational risk within each risk level are indicated in the total risks row. > indicates an increase in residual risks at this level, < indicates a fall in number of residual risks at this level.

3.2. Last quarters residual risks totals are as follows; Low = 1; Low/Medium = 31; Medium = 84; Medium / High = 24; High = 5
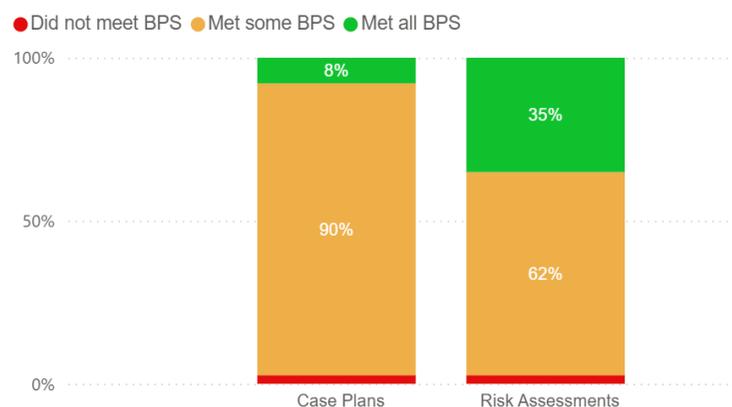
Department - February 2026	Low 1-2	Low/ Medium 3-5	Medium 6-10	Medium / High 11-15	High 16-25
Corporate Affairs					
Information Governance & Security	0	2	10	5	0
Feedback & Complaints	0	0	3	0	0
Quality Assurance	0	1	4	0	0
Governance (incl CCEO Office)	0	1	3	1	0
Partners	0	0	4	3	0
Communication	0	2	7	0	0
Strategic Relationships	0	1	4	0	0
Professionalism, and Upstream Regulation	0	1	0	1	0
Education, Registration and Regulatory Standards					
Education	0	5	7	0	0
Insight and Analytics	0	0	3	0	0
Policy and Standards & EDI	0	2	2	0	0
Registration & CPD	0	0	4	2	0
Regulation Development & Performance	0	0	2	0	0
Fitness to Practise & Tribunal Service					
Fitness to Practise	0	0	7	6	0
Resources					
Estates & Facilities	0	2	5	1	0
Finance & Procurement	0	4	5	0	0
Information Technology	0	0	3	3	0
Human Resources	0	2	3	0	0
Business Change	1	8	1	0	0
Senior Leadership Team	0	0	6	6	0
Total Operational Risks	1	31	83	28	0

Regulatory First Line Assurance

4   FTP & TS: Case Progression & Quality

4.1. Between October 2025 and January 2026, 191 quality checks were completed on both Risk Assessments and Case Plans against the Best Practice Standards (BPS)[1].

Case Plan Quality Checks
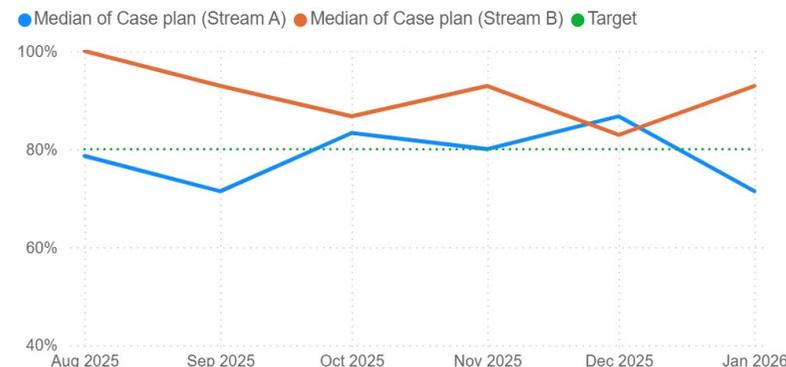

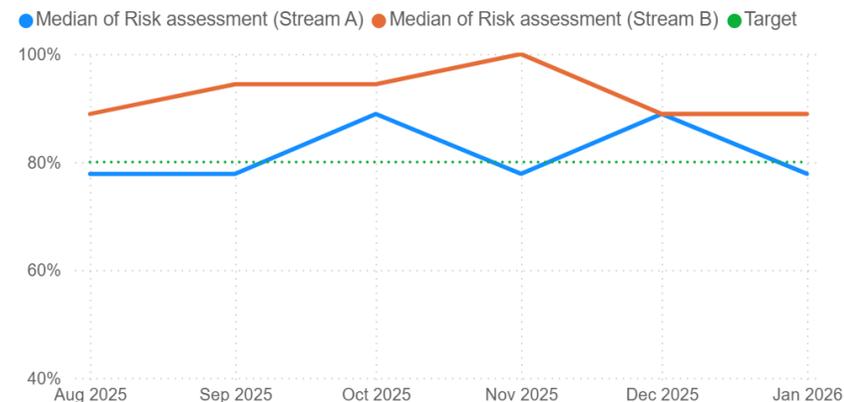### FTP Quality Checks

Risk Assessment Quality Checks

4.2. Risk Assessments

- The median risk assessment score across both Stream A and Stream B was at least 77% for each month during this period.
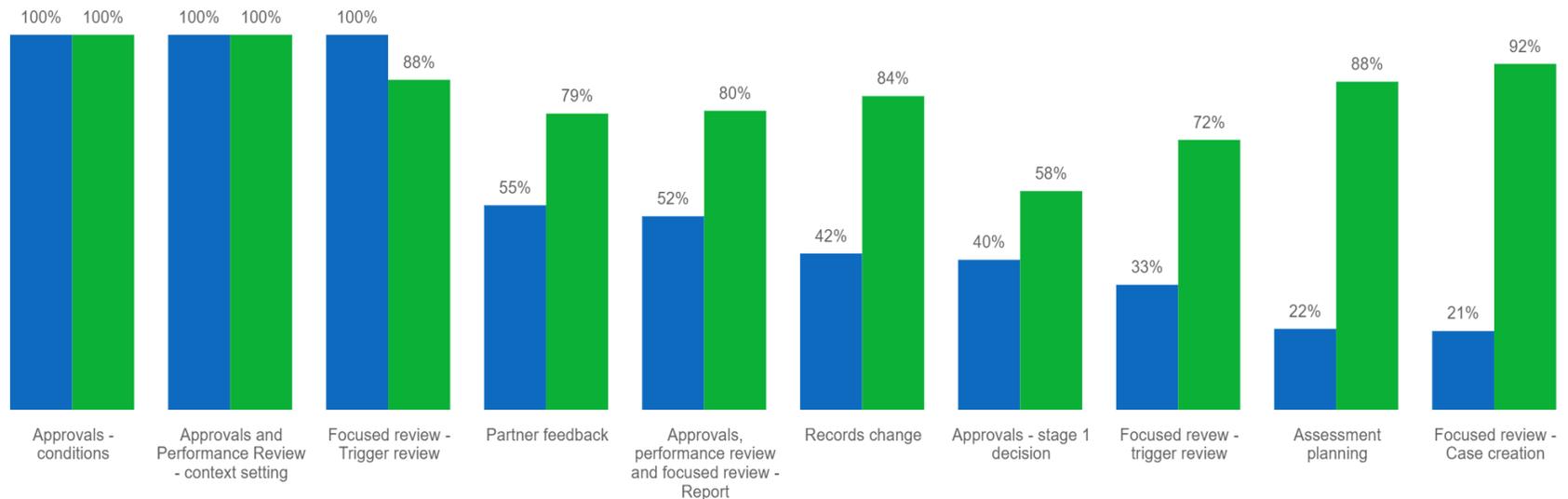
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[1]Median scores show the QC score % of meeting BPS.

5 ERRS: Education

5.1. Between October 2025 and January 2026, 88 cases were quality checked by the Education Department. These checks took place at ten different steps of the Education process.

5.2. The average overall compliance level was 83%, ranging from 58% to 100% compliance across the ten process steps. Timeliness was the biggest factor for compliance levels being less than 100%.

5.3. None of these findings impacted the quality of the recommendation or the overall decision.

Education Quality Checks

● Percentage of cases checked ● Average of Overall compliance level

Process step	Percentage of cases checked	Average of Overall compliance level
Approvals - conditions	100%	100%
Approvals and Performance Review - context setting	100%	100%
Focused review - Trigger review	100%	88%
Partner feedback	55%	79%
Approvals, performance review and focused review - Report	52%	80%
Records change	42%	84%
Approvals - stage 1 decision	40%	58%
Focused review - trigger review	33%	72%
Assessment planning	22%	88%
Focused review - Case creation	21%	92%

ERRS: Registration

5.1 In Q3, the Registration Quality Assurance Team (RQAT) conducted a reaudit of the Record of Assessment (ROA) process for International applications. The audit evaluated the implementation of recommendations from the October 2024 audit and assessed their impact on current ROA quality.

5.2 **Sample and Assurance:**

The audit reviewed 247 International assessor first recommendations submitted between 1 August and 30 September 2025, comprising:

- 205 Accept decisions
- 20 Further Information decisions
- 22 Reject decisions

The analysis was conducted at a 95% confidence level to ensure reliability and representativeness of findings.

5.3 **Standards Assessed:**

Each ROA was evaluated against five quality standards

1. **Use of the ROA Checklist** – Confirming the checklist was applied to support ROA quality and the assessor's recommendation.

2. **Clarity and Reasoning of Assessor Decisions** – Ensuring the reasoning/decision for the assessor recommendation is understandable.

3. **Identification of Areas of Concern by Registration Officers** – Assessing the accuracy and completeness of concern identification using, and where necessary going beyond, the checklist.

4. **Timeliness of Feedback to Assessors** – Verifying that all concerns were communicated within 5 working days of ROA receipt.

5. **Timeliness of Assessor Amendments** – Ensuring required amendments were completed and returned within 5 working days.

Key Findings
Checklist Usage: 98% of applications had checklists saved to CRM up 28% from the previous audit
Assessor Decisions: 97% of ROAs indicated correct SOP decisions up 8% from the previous audit
Amendment Timeliness: 91% of amendment requests sent were implemented within service levels up 3% from the previous audit
Areas for Development
Clearer referencing from assessors
Improved identification of areas to be fed back to assessors for amendment
Improved verification of professional experience
Action plan in place and in progress

Second Line Assurance

6   Quality Assurance

6.1.   Since the last update, QA have continued to progress activities from the 2025/26 workplan and work has begun on determining the 2026/27 workplan.

QA Activity: November 2025 – February 2026

Registration Plagiarism Identification Review
Completed November 2025

International applicants submit documentation to the Registration Department and relevant documents are scanned using TurnItIn to detect instances of plagiarism. When plagiarism is potentially detected, an investigation is undertaken to determine whether the documents are genuine.

The purpose of this activity was to assess whether plagiarism concerns are identified, escalated and investigated appropriately. QA also worked collaboratively with the Registration QA Team throughout.

The review identified weaknesses in the process regarding guidance, visibility and accountability within the process, communication with applicants, and the length of time taken for investigations. The assurance rating for this activity is **Low**.

The findings of the review were shared in advance with the Executive Director of ERRS due to the Low assurance rating

and a number of actions have been taken to ensure changes are made with adequate oversight:

- Further changes to the international assessment model were temporarily paused to ensure appropriate actions were taken to address remedial recommendations.
- An International Operations Change Management Oversight Group meet weekly to actively monitor the progress of implementing changes in Registration and performance.

FTP First Line checks – Stakeholder Engagement and Case Plans
Completed November 2025

This was a follow up review to a QA audit that took place in Q4 2024-25. The purpose of this review was to determine how effective the changes implemented following the previous audit have been.

The findings of this review are generally positive and provide assurance that FTP's first-line checks process is robust and proportionate. There were fewer inconsistencies in scoring amongst the CTMs compared with the previous audit, which demonstrate that the recommendations implemented following that audit have had a positive effect. The updated criteria and benchmarking definitions mean the process is more streamlined with less crossover between criteria.

One recommendation has been made to address the areas for development and the assurance rating for this review is **High**/**Medium**.

Education Approval Process
Commenced November 2025, Completed February 2026

The approval process is in place to assess institutions and new programmes to ensure they meet required standards to deliver education and train learners to be safe, effective, and fit to practice.

The approval process was last reviewed in July 2022, and the purpose of this review is to seek assurance that the process continues to function well.

The findings of this review have been shared with the Education Department and will be presented to ELT in March.

FTP Misconduct and Registrants' Private Lives
Commenced November 2025, Completed February 2026

This review indicated that there was no shared understanding of how guidance should have been applied throughout the various parts of the NMC's FTP processes.

The Executive Leadership Team asked the QA Team to undertake a review of how FTP at HCPC handle misconduct cases where the behaviour occurred in the private, non-working lives of registrants following a review of NMC whistleblower complaints in September 2025 which detailed concerns related to the 'overly restrictive' approach taken by the NMC to cases relating to the private, non-working lives of registrants.

This review identified that there is a clear understanding within FTP at HCPC that misconduct conducted in the private lives of registrants can have a clear impact upon registrants' fitness to practise. This is supported by good guidance, other sources of support, and the value of informal discussions with senior managers when there is any doubt. There was also evidence of careful consideration by Operational Managers when

determining whether an interim order application was appropriate.

A first-time review cannot get **High** assurance as evidence of consistency over time is needed. For these reasons, this review has been given a **High**/**Medium** assurance rating.

FTP Protection of Title Case Closures
Commenced December 2025, Completed February 2026

Changes to the FTP Protection of Title (POT) case management process in 2024 introduced provisions for POT cases to be closed by Case Officers (CO) at the case review stage. The purpose of this audit was to seek assurance that decisions to close POT cases at the review stage are well-reasoned, evidence-based, and proportionate.

The findings of this audit provide assurance that the POT Case Closure process is clear, well-structured and supported by clear, detailed guidance documents. There is also evidence of good managerial oversight.

However, the review also found evidence that there was inconsistent completion of assessment forms, QA escalated two cases for further review.

This process has been given a **Medium** assurance rating and six recommendations have been made.

Edge Hill University – Lessons Learnt Review
Commenced February 2026

The Education and Training Committee (ETC) withdrew HCPC approval of Edge Hill University's Nurse Paramedic MSci programme as of 10 September 2025. The decision to withdraw approval followed concerns about the quality of the programme being raised with the HCPC by an employer and NHS England.
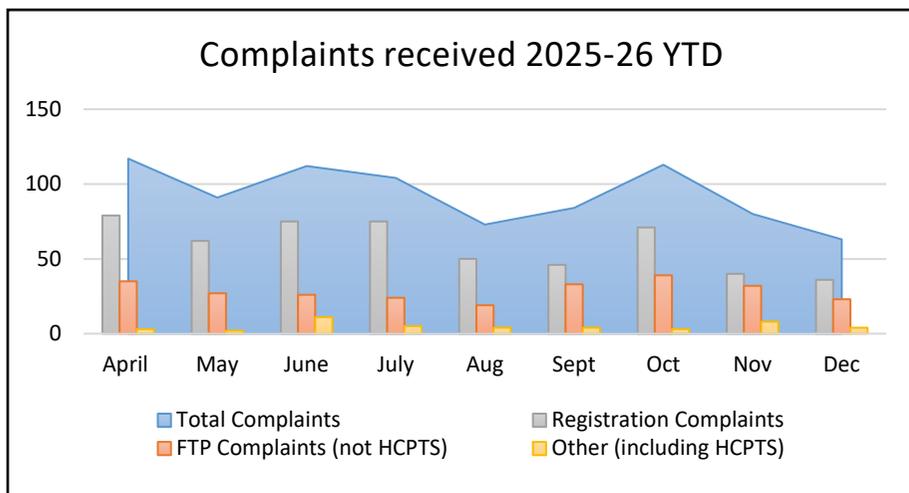
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The purpose of this review is to establish a robust and detailed understanding of the events leading to, and subsequent actions related to, the decision to withdraw approval from the programme. It also aims to identify whether there is any learning from this review that should feed into Education process improvements.

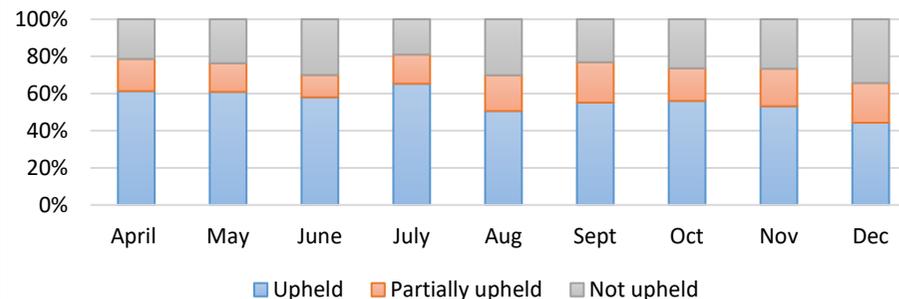This review is due to be presented to ELT in May 2026 and to ETC in June 2026.

7 Feedback and Complaints

7.1. Complaints received between April 2025 and December 2025:

Complaints received 2025-26 YTD

Complaint outcomes (of complaints closed within reporting month)

7.2. Complaint themes from April 2025 to December 2025 (themes can be multiple):

Total Complaint Themes - April to December 2025
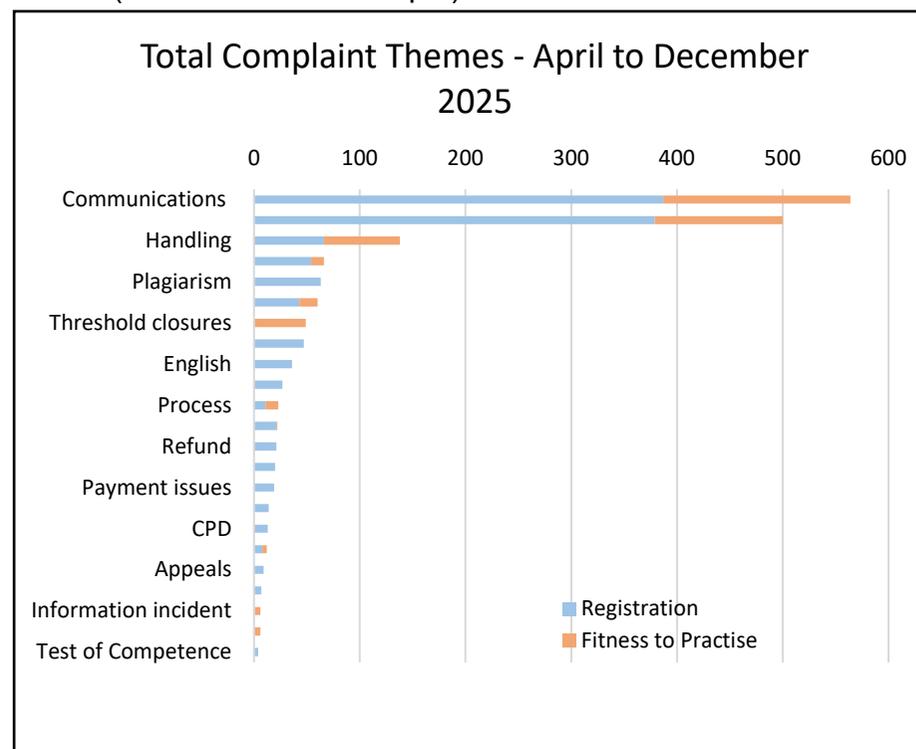
7.3. The most common themes remain communications and delays with applications and case progression. These can be attributed in part to high workloads across the board and international applications that require further information or have been flagged for possible plagiarism investigation.

8 Risk and Compliance

Risk and Compliance 2025-26 Workplan progress

8.1. The following non regulatory activity audits have taken place since the last ARAC report:
- Monthly External facing configuration check A.8.9 using NCSC tools – periodic rerun. Google Chrome was removed from HCPC/HCPTS use as the application has very frequent upgrades and its functionality can be provided by Microsoft Edge.
- Monthly Sentinel Review (Cyber incident reporting) ongoing monthly sessions with the IT team.
- The quarterly test of the three regulatory systems users lists has commenced, Registration CRM, Education CRM, and Nexus (FTP).
- A retention audit will be undertaken across the organisation, and further consideration given to new technologies in use, such as Teams chat.

Serious Event Reports (SER's)

8.2. The are no current open SER's.

Whistleblowing, Fraud and Bribery monitoring

8.3. The MFA Toll fraud attack on Registration portals has been mitigated by changes implemented by the IT team and external contractors. MFA controls are being extended to other areas of the organisation to increase resilience against attacks and account take over.

8.4. Information Security, Anti-Bribery & Fraud training is underway in the last quarter of 2025-26.

Risk & Compliance Audits commentary

8.5. The next set of Risk & Compliance audits are ongoing. The DBS Renewal process is being evaluated. Addressing the more detailed requirements of the new ISO standard is potentially challenging.

Business Continuity & Disaster Recovery exercises and planning

8.6. The Business Continuity app ShadowPlanner v5 has been shut down and replaced by v6 which is much more user friendly. Administrator training and testing took place over the summer. Latest government advice now includes a recommendation to retain a hard copy of the business continuity plan, to allow for complete failure or shutdown of usual IT capacity. SLT members are receiving the updated version and training will be provided. This will be used in future BCM exercises.

8.7. **Single Source Suppliers**
The following contracts has been signed without competitive tender. These suppliers have been used before by HCPC or are offering specific services that

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are compatible with other functionality that requires specific integration.

SSR No	Date	Supplier	Title	Value Inc VAT	Requester	Department	Approved
HCPC/SSR/2025/44	11/12/2025	Microsoft	Microsoft Business Services Agreement - Unified Enterprise Support	£45,000	Geoff Kirk	ITD	Yes
HCPC/SSR/2026/48	26/01/2026	Expert Advisor to he Council	Advisor to the Council	£14,000	Patricia Morrisey	Gov	Yes
HCPC/SSR/2026/49	05/02/2026	Bytes	iBoss renewal	£15,389	Geoff Kirk	ITD	Yes
HCPC/SSR/2026/52	06/02/2026	CheckPoint	Firewall	£19,578	Geoff Kirk	ITD	Yes

Third Line Assurance

9   Internal Audit – BDO

9.1.   The 2025-26 Internal Audit Plan is progressing well with BDO and are on track.

9.2.   BDO completed the following audits in this period:

- Business Central Audit – Audit Complete, Report finalised

Level of assurance:	
Design	Moderate
Effectiveness	Substantial

9.3.   Media and Communications audit currently underway. Closing meeting took place 13 February 2026. Draft report is expected by end of February, and final report to be discussed at ARAC in June 2026.

9.4.   Risk Management has replaced Research as the audit area due to the risk profile. This audit is currently underway. Audit is still in fact-finding phase. Final report to be discussed at ARAC in June 2026.

10   PSA Performance Review 2025-26

10.1.   The HCPC's 2025/26 Performance Review runs from 1 April 2025 to 31 March 2026. This year will be a Periodic Review year which will include an audit.

10.2.   The PSA audit of FTP cases completed in January 2026. The results of which will feed into the final decision on how FTP standards are met.

10.3.   The Provisional Panel date is 24 March 2026. HCPC will have an opportunity to respond to the provisional Panel assessment before the final decision is made in April 2026.

10.4.   The PSA intends to publish the revised Standards of Good Regulation in April 2026 with the new standards going into effect in July 2026. The General Chiropractic Council will be the first regulator assessed against the revised standards.

10.5.   At present, PSA have advised that they intend to assess HCPC in 2026/27 against the current standards as the implementation date occurs three months into our review period.

11 Information & Security and ISO27001:2022; Anti-Fraud & Bribery

11.1. Information Security training for new employees is ongoing including a short session at the corporate induction. Partner and Panel Chair information security training is increasingly focused on online delivery of information and virtual Hearings, as face to face hearings become less frequent.

11.2. The Register of Processing Activities has been incorporated into the RiskInfoAssets spreadsheet. This type of combined document was deemed essential to responding to any ICO inquiry.

11.3. SLG has asked for further advice on information and record storage and retention. This is being drafted currently. This covers network storage, with the potential for cloud migration at some point in the future, and records within production systems (databases). When hard copy is recalled from the Archive, it is current practice to scan the material, upload to the appropriate online data store and securely destroy the hardcopy, saving storage costs at the archive.

11.4. Additional detail is being added to the Cyber Incident Response Plan (CIRP).

12 Information Governance

12.1. Summary of recent requests:

12.2. We received 22 data incident reports in the reporting period.

Requests	Nov-25	Dec-25	Jan-26
FOI	25	18	20
SAR	16	14	9
EIR	0	0	0
Disclosure requests	15	6	19
Internal reviews	9	6	6
ICO complaints	0	1	0
Total Received	**65**	**45**	**54**
Responses within statutory timescale	62	64	37
Responses in breach of statutory timescale	4	6	5
% age within statutory timescale	94%	91%	88%

Appendices

Appendix 1 Workplans 2025/26
Quality Assurance

Strategic aim	In 2025–26 we will …			Cross organisation impact/input	Delivery by
1) Continuously improve and innovate	**QA in FTP:** • SDM Decisions • Triage first line checks • Stakeholder engagement and case plans – 6 month follow up • Protection of Title – case closures • Support – PSA audit Nov/Dec 2025	**QA in Registration:** • Incident review • Plagiarism identification process • Co-working with Registration QA team • Review of new CPD ROA • AI usage	**QA in Education:** • Approval process • Stakeholder engagement (potentially including usage of data and intelligence)	FTP Registration Education	Q1-4
	Additional activities				
	Scheduling (Q4/Q1 26-27) External Legal Providers – changes to processes	English language checks Review of first line checks implementation	Use of data and intelligence	FTP Registration Education	(reserve)
	Manage the relationship with the PSA for the 2025-26 Periodic Performance Review			Participation across the HCPC	Q1-4
	Implement improved processes and approach to corporate feedback and complaints			FTP, TS, Registration, Education	Q3
	Lead/support the development of a new CRM to improve information gathering, stakeholder relationship management, and overall management of corporate feedback/complaints.			Project (BC, IT, Assurance, Info Security, Insight, PUR, Comms)	Q3

	Review and refresh Operation Risk Register to be accessible and proportionate	Participation across the HCPC	Q2
	Support Partner Quality matrixes and KPIs project	Participation across the HCPC	Q3
	Business partner with Internal Audit (BDO)	Participation across the HCPC	Ongoing

Strategic aim	In 2024–25 we will …	Cross organisation impact/input	Delivery by
3) Develop insight and exert influence	Manage Assurance Framework, and the Strategic and Operational Risk Registers	Participation across the HCPC	Ongoing
	Facilitate and support data quality improvements	IT, BC, I&A, Reg, FTP, Edu, IG	Ongoing
	Lead engagement with PSA consultation on new Standards of Good Regulation	Participation across the HCPC	Ongoing
5) Build a resilient, healthy, capable and sustainable organisation	Develop new SRR in line with new Corporate Strategy	Participation across the HCPC	Q4
	Provide assurance on Project Boards and change management across the HCPC.	Business Change	Ongoing
	Provide assurance for review and implementation of new International Application approach	Registration, BC, RD	Ongoing

BDO Internal Audit

Internal audit plan – 2025/26 - 1

Main Delivery & Enabling Management Systems

Assignment Title	Purpose & Scope (priority)	Main Strategic Risk	Obj.	Qtr.	£
Main Delivery					
Fitness to practise (Assurance)	FtP Is a primary regulatory activity of which performance has been steadily improving and changes to process having been made. We examine FtP end to end every three years. We last reviewed FtP in 2022/23. The focus will be on specific areas that do not get significant coverage from second line assurance and an overall assessment of the control and assurance environment. (High) *The review will evaluate and test the robustness, timeliness and quality of the process and its reporting, from initial receipt of a concern, triage and through to the hearing stage. The review will exclude 'front loading' activities which are being brought in this year. Partners will be included.*	1. We are unable to deliver our regulatory requirements effectively in a changing landscape, effecting our ability to protect the public.	1	Q1	6,000
Research* (Assurance)	A component of an upstream, evidenced-based regulator is to have a pipeline of relevant research undertaken to a high standard. HCPC conducts research. (Medium) *Using our experience of research-based organisations, we will evaluate the commissioning, planning, policy, delivery, quality assurance, benefits realisation and oversight of research, and how it links with corporate objectives.*	3.a Quality of our data leads to assumptions or gaps in understanding, and, therefore, inadequate or uninformed decision making. 3.b We are unable to maximise our use of the data we hold to share insights to protect, promote and maintain the health, safety and well-being of the public	3 & 4	Q4	6,000
Enabling management systems					
Media & communications (Assurance)	Proactive and reactive media, social media and communications, are important tools in a regulator's work, particularly for education, public affairs and managing reputation risk. The audit aims to give assurance that HCPC follows good practice, with sufficient managerial oversight and maximising the opportunity of media & communications as a regulatory tool. HCPC intend to update their media handling arrangements in April 2025, particularly the balance of work performed by external providers and the inhouse team, and the roles of social and conventional media. (High) *We will examine the methods for media handling risk and opportunity management, including controls over content dissemination, early warning of regulatory issues or issues affecting HCPC's standing.*	4. We are unable to effectively build trust, engage with and influence our stakeholders reducing our ability to understand their perspectives and regulate effectively. 6. We do not sufficiently or appropriately promote our work leading to opportunities to enhance our regulatory activity being missed and the benefits of regulatory reform remaining unrealised. (abbreviated)	4 & 6	Q3 end	6,000

* Management consider Research could be swapped with Partners (reserve list page 7)

Internal audit plan - 2025/26 - 2

Core business processes & Follow-up

Assignment Title	Purpose & Scope	Main Strategic Risk	Obj	Qtr	£
Business Central - core financial controls (Assurance)	HCPC has introduced Business Central as its core finance system. (High) *We will conduct a key financial controls review to assess whether the system, as it operates now, has a robust control design and operates the same in practice.*	5.a The resources we require to achieve our strategy are not in place or are not sustainable. 5.b Our organisational values are not reflected at all levels of the organisation, leading to staff not feeling supported/trusted/listened too.	5	Q2	6,000
Cyber Security (Assurance)	With systems being updated and new systems in place, combined with an ever-changing security threat. (High) *We will evaluate and test HCPC's cyber security protection, detection and recovery procedures.*	1. We are unable to deliver our regulatory requirements effectively in a changing landscape, effecting our ability to protect the public.	All	Q1	7,500
Health & Safety (Assurance)	Staff and partners travel, work from home and in the office, which carries varying degrees of health and safety risk. Recent laws on sexual harassment have come into force. (High) *The audit will review the governance, oversight, and key elements of HCPC's health and safety regime for staff, visitors and partners. Postponed from 2024/25.*	5.b Our organisational values are not reflected at all levels of the organisation, leading to staff not feeling supported/trusted/listened too.	5	Q3	5,400
Follow Up	Annual review evaluating the implementation of our prior recommendations. We will include follow up of the People Strategy.			Q4	2,000
Annual Plan	In year resource to develop the following year's internal audit strategy and plan				875
Annual Report	A requirement of the UK public sector practice note under the Global Standards, we are required to give an annual report and opinion.				875
Audit Mgt & ARAC					4,000
Total					44,650

Reserve topics - 2025/26

Audit area	Reason for selection as a Reserve topic *High level scope*	Risk	Obj.
Partners *	HCPC has been changing the arrangements for partners. Partners provide a range of practical input into regulatory activities including panel members and advisors. (Medium priority for 25/26) *Our review will examine the implementation of the new ways of working for partners. We reviewed the payment and quality review of CPD assessment roles of partners in 2023/24.* *Q4 in 2025/26, if it proceeded.*	1. We are unable to deliver our regulatory requirements effectively in a changing landscape, effecting our ability to protect the public.	5
Risk Management	Risk management at HCPC has gone through several improvements over the last few years. As management decision-making and its understanding of the health of the organisation, is underpinned by a good risk management process and a clear risk appetite framework, it is important the that the process functions well. Suggested for 2026/27. (Low priority for 25/26) *A review of the risk management framework and how well it is applied, including embedded in decision making and the organisational culture. Includes the application of risk appetite.*	All	All
Artificial Intelligence *(advisory or ARAC workshop for 2025/26)*	AI provides great opportunities and threats – organisations are beginning to learn the potential AI can have on their operations and risks. Risks include the leakage of personal and commercial data, and drawing incorrectly conclusions, providing the public with responses or making decisions based on AI outputs, without verification. HCPC has begun using AI in responding to email enquires. (Low priority for 25/26) *This advisory review will look at the policy and governance of AI, controls around its use, policies on staff accessing consumer grade AI tools and the application of AI to its customer facing functions – risks and opportunities. The audit would focus on the internal use of AI by staff.*	1. We are unable to deliver our regulatory requirements effectively in a changing landscape, effecting our ability to protect the public. 3.a Quality of our data leads to assumptions or gaps in understanding, and therefore inadequate or uninformed decision making.	1, 2,3

Appendix 2 Risk Appetite Statement

HCPC Risk Appetite Statement November 2023

Regulation – Measured (Registration, Education, FTP, Policy & Standards)

Our focus is on long term and lasting quality in our regulatory delivery. We prefer safer delivery options for meeting our requirements as a regulator, accepting a measured degree of residual risk and choosing the option most likely to result in successful delivery in order to continue as an effective regulator.

It is **essential** that mitigations to ensure ongoing public protection are in place as a foundation of taking risks to delivering regulatory requirements.

Influence/Leadership – Seeks (Engagement, comms, profile, reputation, influence)

We are willing to take decisions which are likely to bring additional scrutiny of the organisation. We outwardly promote new ideas and innovations where potential benefits outweigh the risks.

It is **essential** that the HCPC's voice is not perceived to be party political. The HCPC is neutral as a public body.

Compliance – Measured (PSA, ISO, ICO, Environmental, H&S, etc)

We have a preference for safe delivery options with little residual risk. We want to be reasonably sure we would win any challenge. Data protection, IT and cyber security are covered by this risk type.

It is **essential** that the long-term achievement of PSA standards is assured.

Financial – Measured (Finance, VFM, Estates)

We will pursue safe delivery options, accepting small residual financial risk only if that could yield upside opportunities. Value for money, affordability and long-term financial sustainability are our primary financial concerns in fulfilling our regulatory responsibilities, but we are open to considering other benefits and constraints in evaluating financial plans.

It is **essential** we remain a financially viable organisation to ensure continued public protection through continued operation. Significant financial risks are not compatible with this requirement.

People – Open (Employees & Partners)

We aim to invest in our people to create innovative mix of skills environment. We are prepared to accept risk as long as there is the potential for improved culture, recruitment and retention.

It is **essential** that risk taking in this area is consistent with the HCPC's values and culture. As an employer are committed to upholding and promoting Equality, Diversity and Inclusion.

Reform – Open (Regulatory Reform)

We support innovation, with demonstration of benefit or improvement in service delivery. We are receptive to taking difficult decisions when benefits outweigh risks. Processes, oversight and monitoring arrangements enable considered risk taking.

It is **essential** that the opportunities taken with regulatory reform are fully evidenced and cross organisational impact is considered and documented.

Data – Open (Quality, analysis, sharing)

We accept need for operational effectiveness in distribution and information sharing. We support innovation and new approaches, as long as there is the potential for improved data quality. *(Please note data protection is covered by the Compliance risk type)*

It is **essential** that we understand our data when sharing and publishing analysis.

Appendix 3 Assurance Map Pillars

Guidance and Processes	Are guidance's and processes documented, up to date (with an agreed review cycle), and accessible to all members of the department?
Training and Induction	Have all members of the department been through the appropriate corporate and department specific induction process? Have all members been trained on the processes/systems/etc required to do their job? If gaps are identified, are department members given the further training needed?
KPIs and Reporting	Is the department meeting both the council reported KPIs and department specific KPIs/SLAs? Is the work of the department regularly reported to the appropriate level, whether ELT, Committee or Council?
Quality Control	Are there quality controls in place to ensure that there is appropriate understanding and oversight of the work done by the team? This includes work trackers, quality checks, manager 1:1s, team meetings to discuss workload, QA activity, external and internal audits, etc
Continuity Planning	Is the department sustainable in terms of approach (continuous improvement) and resources (including career development, retention, recruitment and sickness) long term? This may also link to succession planning work completed with HR