

## Audit and Risk Assurance Committee

<b>Meeting Date</b>	11 March 2026
<b>Title</b>	Internal Audit Progress Report
<b>Author(s)</b>	BDO, Internal Auditors
<b>Executive Sponsor</b>	Claire Amor, Executive Director of Corporate Affairs
<b>Executive Summary</b>	
<p>This report provides the Committee with progress updates on the internal audit plan since the last Audit and Risk Assurance Committee (ARAC) meeting in November 2025, including any final reports issued. This report has been prepared based on work performed up to 17 February 2026.</p>	
<b>Action required</b>	The Committee is asked to review the information provided and seek clarification on any areas.
<b>Previous consideration</b>	This is a standing item considered at each ARAC meeting.
<b>Next steps</b>	The next report will be received 10 June 2026.
<b>Financial and resource implications</b>	Not applicable.
<b>Associated strategic priority/priorities</b>	All
<b>Associated strategic risk(s)</b>	All
<b>Risk appetite</b>	Compliance - measured
<b>Communication and engagement</b>	Not applicable.

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<b>Equality, diversity and inclusion (EDI) impact and Welsh language standards</b>	Not applicable.
<b>Other impact assessments</b>	Not applicable.
<b>Reason for consideration in the private session of the meeting (if applicable)</b>	Not applicable



Health and Care  
Professions Council

Progress report

February 2026

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## Your team

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## Overview

This report presents the Audit and Risk Assurance Committee (ARAC) with an update on internal audit activities, specifically progress made in respect of delivery of the Internal Audit Annual Plan for 2025/26.

In the following section we have provided a status update against individual audits, including those that are underway and yet to be completed.

**The ARAC is requested to note this report.**

# BDO Update

## ARAC - February 2026

### Introduction

The main purpose of this report is to update the Audit and Risk Assurance Committee (ARAC) on the Internal Audit (IA) plan since the last ARAC in November 2025. This report has been prepared based on work performed up to 17 February 2026.

### Progress of the 2025/26 IA Plan

We have made good progress in the delivery of the 2025/26 audit plan to date, with the Business Central review being completed and the final report presented at this committee. In addition to this:

- The Media and Communications review is at the reporting stage.
- The Risk Management and Follow up reviews are at fieldwork stage.

The above reviews are expected to be presented at the next committee and alongside the annual report.

### Changes to the Audit Plan

Since the last ARAC in November 2025 we have been requested by management to undertake a Risk Management review in place of the research review due to the area not being ready for a review at this time. Risk Management was selected as it was due for review soon, and seen as a added value replacement given the pivotal role risk management has in HCPC's governance and reporting framework. This was agreed with ELT.

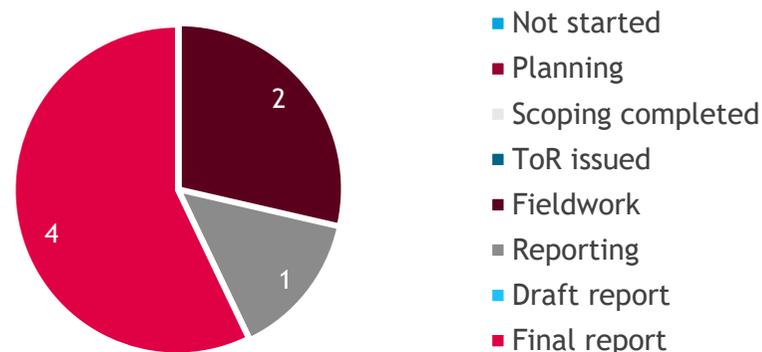
### Recommendation

ARAC are requested to note this report and approve the change to the plan.

### Updates

- **Data protection training:** UK data protection law (including the UK GDPR and Data Protection Act 2018) has long required organisations to implement "appropriate technical and organisational measures" to protect personal data. There are significant regulatory risks of poor training and awareness, and it is important therefore that organisations are aware of these and what it can do to demonstrate it is providing sufficient training to its staff. We have set out in full the importance of this training, the risks involved of not offering this, the outputs where insufficient training has not been provided and what NFP organisations should be thinking about in our linked article. [Read now](#)
- **November 2025 Budget tax implication:** As the Autumn Budget 2025 unfolds, organisations across the UK are assessing what the Chancellor's latest tax and fiscal measures mean for their finances and operations. In this short briefing, we highlight the key tax developments from the Budget and explain why they matter to NFP organisations. [Read now](#)

### Audit Delivery Dashboard



## Internal audit progress - 2025/26

Report	Status	Planned delivery date	Actual delivery	Overall report conclusions (recommendations made)					
				Assurance level		H	M	L	Total
				Design	Effectiveness				
Fitness to practise (Assurance)	Final Report	Q1	May 2025	Moderate	Moderate	-	2	2	4
<del>Research</del> – (postponed to 2026-27)									
Risk Management (Assurance)	Fieldwork	Q4	-	-	-	-	-	-	-
Media & communications (Assurance)	Reporting	Q3	-	-	-	-	-	-	-
Business Central - core financial controls (Assurance)	Final Report	Q2	August 2025	Moderate	Substantial	-	1	1	2
Cyber Security (Assurance)	Final Report	Q1	September 2025	Moderate	Moderate	-	2	5	-
Health & Safety (Assurance)	Final Report	Q3	October 2025	Moderate	Substantial	-	1	1	-
Follow up	Fieldwork	Q4	-	-	-	N/A	N/A	N/A	N/A

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