



THE HEALTH AND CARE PROFESSIONS COUNCIL

Internal Audit Strategy 2026 – 2031 (including our 2026/27 Internal Audit Plan)

This report is solely for the use of the persons to whom it is addressed.

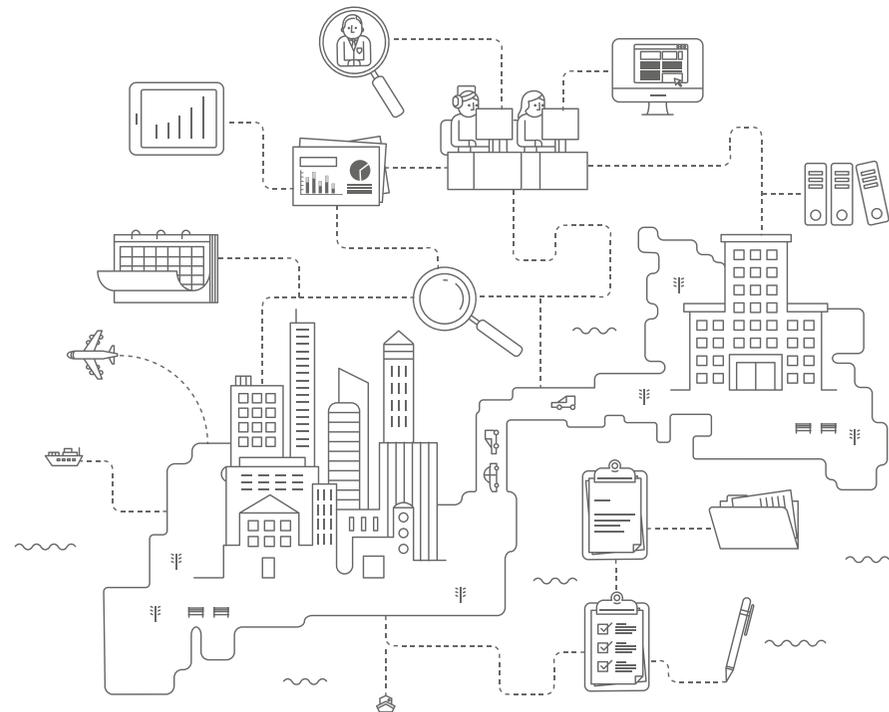
To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

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EXECUTIVE SUMMARY

Our approach to developing your internal audit plan is based on analysing your corporate objectives, risk profile and assurance framework as well as other, factors affecting the Health and Care Professions Council in the year ahead.

Our Internal Audit Plan for the Health and Care Professions Council is presented for review. During the year, we will work with management and hold regular meetings to deliver an internal audit programme which remains flexible and agile to ensure it meets your needs.

The key points to note from our plan are:



Your core team are Nick Atkinson, Partner, Sarah Howe, Associate Director and Clara Agyekhumene, Manager who are supported by a core Internal Audit team and specialists, as required.



Number of deliverables include four risk based assurance audits, (one as a contingency audit), follow up, progress papers and an annual report.



Flexible and agile approach to deliver in order to respond to your needs. Our work will be supported by a range of specialists where appropriate and this is built into the cost of the programme.



Our fee to deliver the 2026/27 Internal Audit Plan is in line with the completed tender exercise.



The use of technology such as 4questionnaires, Alteryx, PowerBi tools will be used across our audits within the internal audit plan where appropriate.

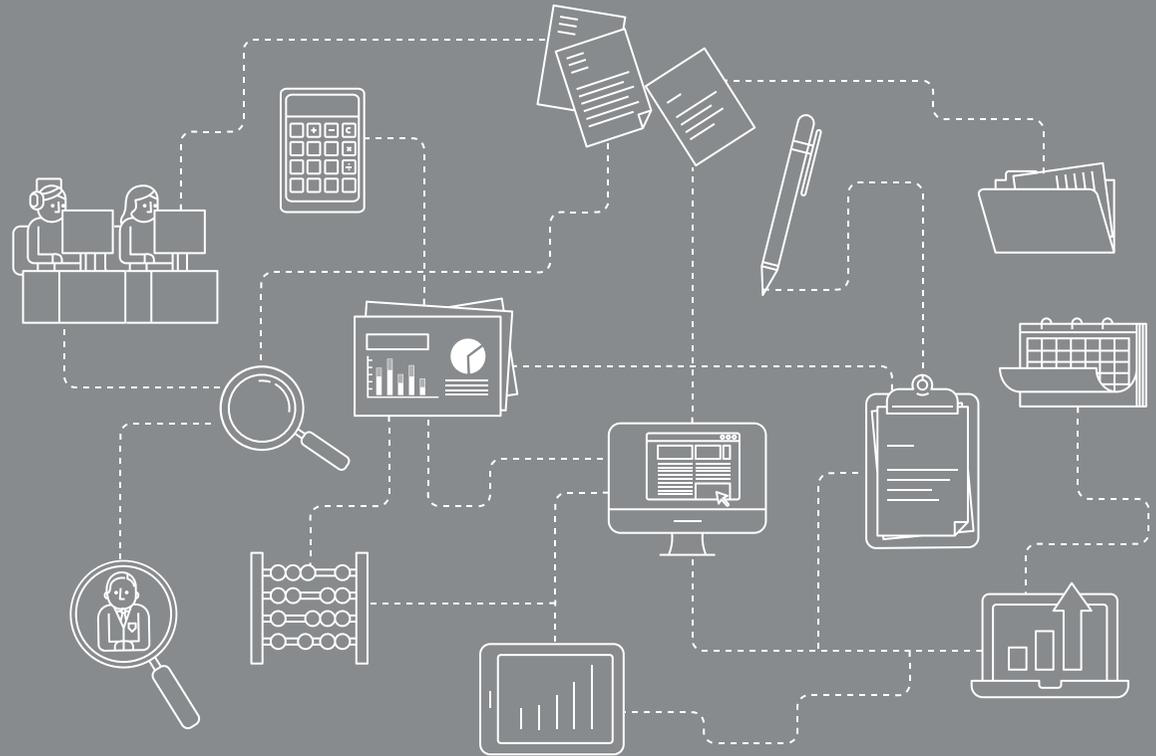


Our full Internal Audit Charter can be located at Section 3.2.

‘RSM generally conforms to the requirements of the IIA Standards’ and RSM IA also generally conforms with the other Professional Standards and the IIA Code of Ethics.’

Annual Internal Audit Plan and Methodology

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1.1 INTERNAL AUDIT PLAN 2026/27

The table below shows each of the reviews that we propose to undertake as part of the internal audit plan for 2026/27. The table details the themes and areas which have focussed our internal audit coverage. This review of your risks allows us to ensure that the proposed plan aligns with the organisation's assurance needs for the forthcoming and future years.

In order to inform our Head of Internal Audit Opinion, we often undertake reviews around risk management and governance; we have not proposed separate reviews in these areas, although, we will consider them as part of each audit. In addition, we have not included a regulatory area as mandatory, however we acknowledge that the Quality Assurance team provide some assurance at second line.

Area	Audit approach	Proposed timing	Proposed Audit and Risk Assurance Committee Reporting
Finance			
Key Financial Controls – Accounts Receivables / Registration Fees	Risk based	November 2026	March 2027

Data analytics will be utilised to test compliance against processes outlined in policies and procedures. As part of the review, we will consider the following areas:

- The controls in place to ensure registration fees are received promptly and timely and are accurately recorded in the database and systems.
- The methods used to make payments and how HCPC monitors and tracks the methods used.
- The processes for following up on payments once they are past the due date.
- How registrants are removed/paused from the register for late payment of registration fees and the processes for getting registrants back on to the register following payment.
- Debtor management processes in place including month end procedures.
- Registration fee income reconciliations are completed promptly and in line with segregation of duties.
- Monitoring and reporting arrangements to relevant oversight Groups and / or Committees.

Strategic Risk – 5.a – The resources we require to achieve our strategy are not in place or are not sustainable.

Area	Audit approach	Proposed timing	Proposed Audit and Risk Assurance Committee Reporting
Business Risk – The Council does not achieve a sustainable budget or the planned financial benefits.			
Quality and Performance			
Data Quality and Management	Risk based	June 2026	September 2026
<p>A new corporate strategy has been developed at the HCPC and is due to be embedded from 2026. The review will assess whether performance measures are clearly defined and communicated, whether data collection and reporting processes are robust and reliable, and whether underperforming indicators have appropriate actions in place. We will also evaluate the adequacy of reporting arrangements and how effectively performance is monitored across operational groups, committees, and the organisation. Key performance indicators will be agreed with management.</p>			
Strategic Risk 1 – 3.a – Quality of our data leads to assumptions or gaps in understanding, and therefore inadequate or uninformed decision making.			
Strategic Risk - 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.			
Business Risk – If data is inaccurate, incomplete or outdated, leaders may make strategic or operational decisions based on misleading information.			
Information Technology			
Incident Management and Business Continuity	Risk based	April 2026	June 2026
<p>An audit on Incident Management and Business Continuity will assess the robustness of plans in place, ensuring they cover critical functions, the testing of these plans, key roles and responsibilities and the assurance mechanisms in place, that in the event an incident arises, the organisation are ready to deploy the plans. This review will be supported by specialists from our Technology Risk Assurance team. This will build on any related elements from your work in 2025/26 on Cyber Security.</p>			
Strategic Risk 5.a - The resources we require to achieve our strategy are not in place or are not sustainable.			

Area	Audit approach	Proposed timing	Proposed Audit and Risk Assurance Committee Reporting
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Business Risk – There may be extensive disruption to both service delivery and the invigilation of the online registration assessment, resulting in significant delays, cancellations, and concerns around the integrity of the process.

Contingency Audit

We have included a contingency audit allocation as part of the internal audit plan. This provision allows the Internal Audit team to be agile and responsive to emerging risks, regulator changes, or changes to organisational priorities that may arise. Areas for consideration include:

- Corporate Complaints – [Strategic Risk 4](#)
- Procurement – [Strategic Risk 5.a.](#)
- AI Implementation – [Strategic Risk 3.a. and 3.b](#)
- Registrants Wellbeing – [Strategic Risk 6](#)
- Regulatory Audit – Registration – [Strategic Risk 1](#)

Risk based

September 2026

November 2026

Other Internal Audit Activity

Follow Up: To meet internal auditing standards, and to provide assurance on action taken to address recommendations previously agreed by management.

At each Audit and Risk Assurance Committee

Management: This includes annual planning; preparation for and attendance at Audit and Risk Assurance Committee; regular liaison and progress updates; liaison with external audit and other assurance providers; and preparation of the annual opinion.

Throughout the year

A detailed planning process will be completed for each review, and the final scope will be documented in an Assignment Planning Sheet. This will be issued to the key stakeholders for each review.

Working with other assurance providers

The Audit and Risk Assurance Committee is reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not, seek to cover all risks and processes within the organisation.

We will however work closely with other assurance providers, such as in house Quality Assurance team and external audit to ensure that duplication is minimised, and a suitable breadth of assurance obtained.

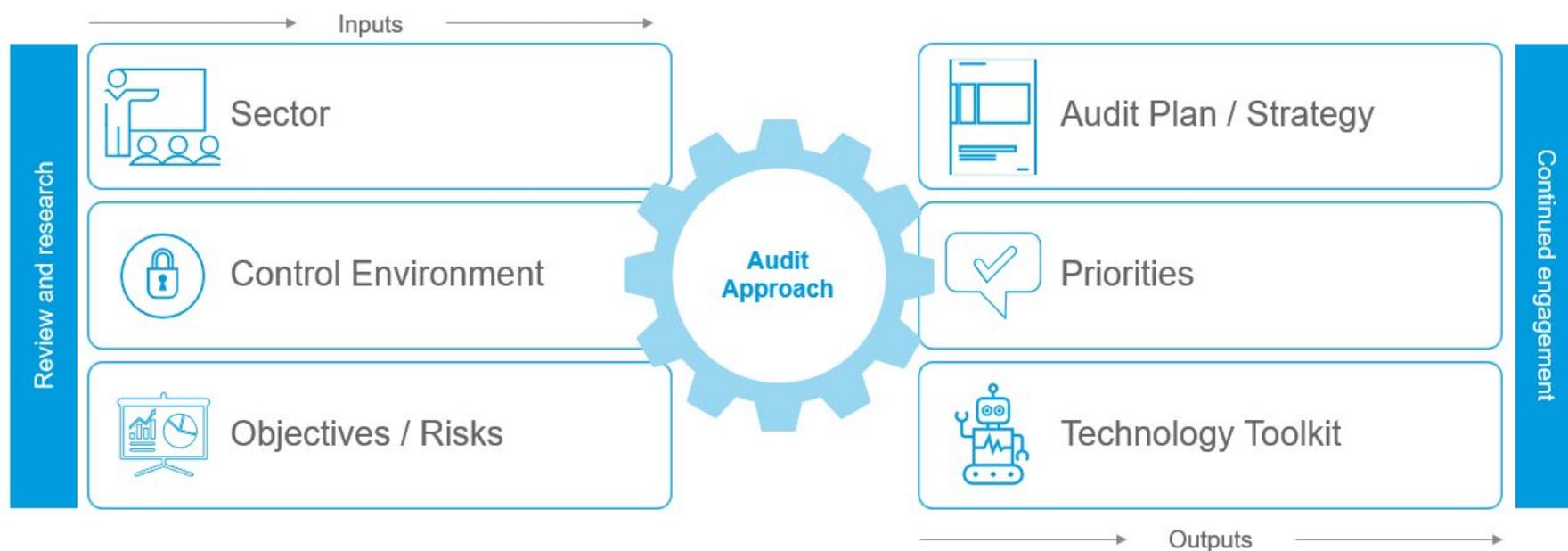
1.2 INTERNAL AUDIT METHODOLOGY

Our approach to developing your internal audit plan is based on analysing your organisational objectives, risk profile and assurance framework as well as other factors affecting the Health and Care Professions Council in the year ahead, including changes within the sector. We also discuss audit priorities and coverage with management and the Audit and Risk Assurance Committee.

Risk management processes

We have evaluated your risk management processes and consider that we can place reliance on your risk registers / assurance framework to inform the internal audit strategy. We have used various sources of information (see Figure A below) and discussed priorities for internal audit coverage with senior management to develop your annual audit plan and high-level strategic plan (See Section 2.1).

Figure A: Audit considerations when developing the Internal Audit Strategy.



Health and Care Professions Council – Objectives and Risks to delivery for 2026/27

The HCPC Strategic Risks Summary as of February 2026 was as follows:

Number	Strategic Objective	Strategic Risk	Risk Score		Internal Audit Review (includes contingency suggestions)
			Current Feb 26	Target	
1	Continuously improve and innovate - To improve our performance against PSA standards of good regulation and to innovate across all our regulatory functions to provide an enhanced user experience.	We are unable to deliver our regulatory requirements effectively in a changing landscape, effecting our ability to protect the public.	9	6	<i>Regulatory Audit – Registration</i>
2	Promote high quality professional practice - Enable our professions to meet our standards so they are able to adapt to changes in health and care practice delivery, preventing harm to service users.	Our standards do not reflect current practice and/or they are not understood by registrants and our stakeholders.	6	3	
3	Develop insight and exert influence - Learning from data and research to inform our decision making and share insights to protect, promote and maintain the health, safety and well-being of the public	a. Quality of our data leads to assumptions or gaps in understanding, and therefore inadequate or uninformed decision making. 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	9	6	Data Quality and Management <i>AI Implementation</i>
4	Be visible, engaged and informed - We regulate, take and communicate decisions which are informed by a deep understanding of the environment within which our registrants, employers and education providers operate.	We are unable to effectively build trust, engage with and influence our stakeholders reducing our ability to understand their perspectives and regulate effectively.	9	6	<i>Corporate Complaints</i>
5	Build a resilient, healthy, capable and sustainable organisation - Employees feel valued and supported, and fully able to contribute. The	a. The resources we require to achieve our strategy are not in place or are not sustainable.	16	9	Key Financial Controls – Accounts Receivable / Registration Fees

Number	Strategic Objective	Strategic Risk	Risk Score		Internal Audit Review (includes contingency suggestions)
			Current Feb 26	Target	
	organisation is resilient and able to quickly adapt to changes in the external environment.	b. Our organisational values are not reflected at all levels of the organisation, leading to staff not feeling supported / trusted / listened to.			Incident Management and Business Continuity <i>Procurement</i>
6	Promoting the value of regulation - The public, registrants, students and employers understand the value and importance of regulated health and care professionals	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 due to: a) the role of regulation in the delivery of high-quality care is underestimated by the public, registrants, students and employers. b) our ability to protect the public is under-recognised by policy makers and influential stakeholders.	8	6	<i>Registration Wellbeing</i>

Your Internal Audit Strategy 2026 - 2030

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2.1 INTERNAL AUDIT STRATEGY 2026 -2031

The table below shows an overview of the audit coverage to be provided through RSM's delivery of the internal audit strategy. This has been derived from the process outlined in Section 1.1 above, as well as our own view of the risks facing the sector as a whole.

The Council has established six strategic priorities as follows:

Goal 1	Continuously improve and innovate.
Goal 2	Promote high quality professional practice.
Goal 3	Develop insight and exert influence.
Gaol 4	Be visible, engaged and informed.
Goal 5	Build a resilient, healthy, capable and sustainable organisation.
Gaol 6	Promote the value of regulation.

We have mapped our plan against these priorities to ensure we are targeting relevant strategic priorities through our plan. We have included the prior year (2025/26) to show the areas of focus reviewed by the previous auditors. Audits marked with an * are proposed areas of focus for the contingency audit.

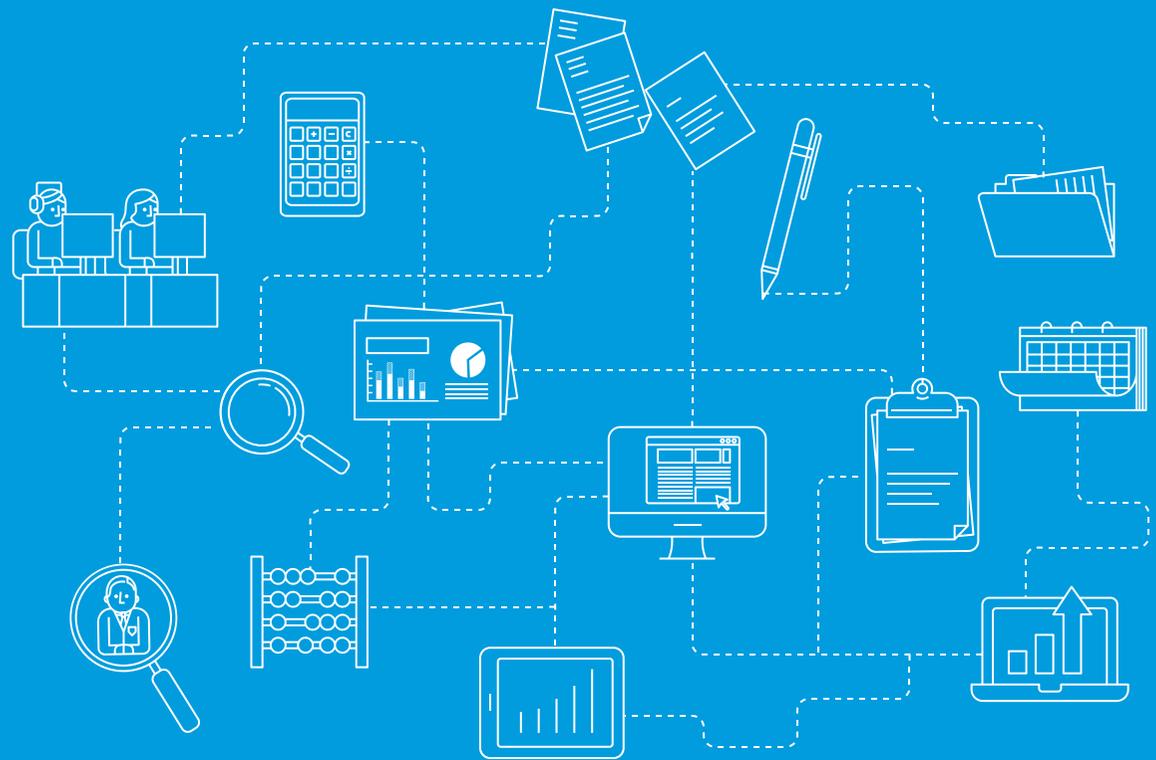
Area for coverage	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
Workforce / People						
Corporate Strategy			*			
Succession and Workforce Planning				*		
Recruitment and Retention					*	
Staff Engagement and Wellbeing						*
Registrants Wellbeing		*				

Area for coverage	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
Performance Management / Appraisals				*		
Finance						
<i>Key Financial Controls (including Payroll)</i>	✓	✓			✓	
Budgetary Control / Financial Management and Performance			✓			✓
Procurement / Contract Management		*		✓		
Legislation and Regulation						
Registration Process		*				*
Health and Safety	✓				*	
Policy and Research	✓				✓	
Fitness to Practise	✓			✓		
Principles of Professionalism / Standards of Conduct			✓			
Quality and Performance						
<i>Data Quality (KPIs) & Decision Making</i>		✓			*	
Corporate Complaints		*				
Stakeholder Engagement and Management						✓
Council and Chair Appointment / Council Effectiveness				✓		
Risk Management			✓			*
Whistleblowing and Conflicts of Interest					✓	

Area for coverage	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
Information Governance						
Agile Working – IT Arrangements and Data Security			✓			
Cyber Security / Data Security	✓			✓		
GDPR					✓	
<i>Incident Management and Business Continuity</i>		✓				
Information Requests						✓
Media and Communications	✓					
Other						
<i>Contingency</i>		✓	✓	✓	✓	✓
<i>Follow Up</i>		✓	✓	✓	✓	✓
<i>Management</i>		✓	✓	✓	✓	✓

Your Internal Audit Service and Internal Audit Charter

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3.1 YOUR INTERNAL AUDIT SERVICE

Conformance with internal auditing standards

RSM affirms that our internal audit services are designed to conform to the Global Internal Audit Standards in the UK Public Sector. Our next external quality assessment (EQA) will take place in 2026.

Under the Standards, internal audit services are required to have an EQA every five years. Our risk assurance service line commissioned an external independent review of our internal audit services in 2021 to provide assurance whether our approach meets the requirements of the International Professional Practices Framework (IPPF), and the Internal Audit Code of Practice, as published by the Global Institute of Internal Auditors (IIA) and the Chartered IIA.

The external review concluded that RSM 'generally conforms*' to the requirements of the IIA Standards' and that 'RSM IA also generally conforms with the other Professional Standards and the IIA Code of Ethics. There were no instances of non-conformance with any of the Professional Standards'.

* The rating of 'generally conforms' is the highest rating that can be achieved, in line with the IIA's EQA assessment model.

Working with other assurance providers

The Audit and Risk Assurance Committee is reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not, seek to cover all risks and processes within the organisation.

We will however continue to work closely with other assurance providers, such as external audit to ensure that duplication is minimised, and a suitable breadth of assurance obtained.

3.2 INTERNAL AUDIT CHARTER

Need for the charter

This charter establishes the purpose, mandate, authority, role and responsibilities for the internal audit service for the Health and Care Professions Council. The establishment of a charter is a requirement of the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, which are the Global Internal Audit Standards and Topical Requirements. Our internal audit services are designed to conform with the Global Internal Audit Standards in the UK Public Sector.

Approval of the charter is the responsibility of the Board.

The internal audit service is provided by RSM UK Risk Assurance Services LLP ('RSM').

Purpose

The purpose of the internal audit function is to strengthen the Health and Care Professionals Council's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight. We plan and perform our internal audit work with a view to reviewing and evaluating the risk management, control and governance arrangements that the organisation has in place, focusing in particular on how these arrangements help you to achieve its objectives.

Mandate

Authority

In approving this Charter, the Health and Care Professionals Council grants RSM the mandate to provide the board and senior management with objective assurance, advice, insight and foresight. The internal audit team is authorised by the board to:

- Have full and unrestricted access to all functions, records, data, information, property and personnel which it considers necessary to fulfil its role.
- Have full and free access to the Board.
- Allocate resources, set timeframes, define review areas, develop scopes of work and apply techniques to accomplish the overall internal audit objectives.
- Obtain the required assistance from personnel within the organisation where audits will be performed, including other specialised services from within or outside the organisation.

The head of internal audit and internal audit staff are not authorised to:

- Perform any operational duties associated with the organisation.
- Initiate or approve accounting transactions on behalf of the organisation.
- Direct the activities of any employee not employed by RSM unless specifically seconded to internal audit.

Independence and ethics

To provide for the independence of internal audit, its personnel report directly to Nick Atkinson (acting as your head of internal audit). The independence of RSM is assured by the internal audit service reporting to the Chief Executive, with further reporting lines to the Chief Finance Officer.

Through this charter, RSM confirms the organisational independence of internal audit annually. Should any changes in governance structure arise during the year, limiting independence, this will be brought to attention and the safeguards put in place communicated.

Circumstances may justify a follow-up discussion between the head of internal audit, board, and senior management on the internal audit mandate or other aspects of the charter. Such circumstances may include but are not limited to:

- A significant change in the Global Internal Audit Standards.
- A significant acquisition or reorganisation within the organisation.
- Significant changes in the head of internal audit, board, and/or senior management.
- Significant changes to the organisation's strategies, objectives, risk profile, or the environment in which the organisation operates.
- New laws or regulations that may affect the nature and/or scope of internal audit services.

Your head of internal audit Nick Atkinson has been in place for a number of years. The Internal Audit Code of Practice as published by the Chartered IIA suggests that this is brought to the attention of the Audit and Risk Assurance Committee to review and confirm your assessment on the independence of your internal audit services. To assist the assessment; RSM is able to remain independent for the following reasons:

- As an outsourced provider of internal audit services to the Health and Care Professionals Council, independence is inherent in our delivery and audit methodology.
- Our internal auditors do not have any operational responsibilities across the Health and Care Professionals Council.

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- No member of the audit team is employed by the Health and Care Professionals Council.
 - The head of internal audit reports to the Chief Executive and Audit and Risk Assurance Committee Chair.
 - RSM methodology includes a second partner review (by another head of internal audit who does not work on the Health and Care Professions Council) of the annual plan, the year-end annual report and opinion.
 - The Internal Audit Charter details our role and responsibilities and the authority we have which enables us to undertake our internal audit service.

The head of internal audit has unrestricted access to the Chair of the Audit and Risk Assurance Committee, to whom all significant concerns relating to the adequacy and effectiveness of risk management activities, internal control and governance are reported.

Internal audit conforms with the Global Internal Audit Standards which includes the principles and standards of ethics and professionalism. Internal auditors maintain an unbiased mental attitude. This allows auditors to perform engagements objectively, and without their judgment on audit matters impacted by others, either in fact or appearance.

Conflicts of interest may arise where RSM provides services other than internal audit to the Health and Care Professionals Council. Steps will be taken to avoid or manage transparently and openly such conflicts of interest so that there is no real or perceived threat or impairment to independence in providing the internal audit service. If a potential conflict arises through the provision of other services, disclosure will be reported to the Board. The nature of the disclosure will depend upon the potential impairment, and it is important that our role does not appear to be compromised in reporting the matter to the Board. Equally we do not want the organisation to be deprived of wider RSM expertise and will therefore raise awareness without compromising our independence.

Board oversight

In establishing the internal audit function, ensuring it is positioned independently and overseeing performance, the board will:

- Support and champion the mandate of internal audit, enabling it to fulfil its objectives, and working with senior management, enable unrestricted access to information and records.
- Discuss with the head of internal audit and senior management internal audit's authority, role, responsibilities, scope and types of services (assurance / advisory).
- Establish and protect the internal audit function's independence and ensure a direct reporting relationship, allowing the head of internal audit to discuss matters with the board without senior management present.
- Review, discuss other topics for inclusion, and approve annually the internal audit charter. This includes approving the mandate, the scope and internal audit services.

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- Participate in discussions with the head of internal audit and senior management about the 'essential conditions' in the Global Internal Audit Standards, which establish the foundation that enables an effective internal audit function.
 - Review the internal audit charter annually with the head of internal audit to consider changes affecting the organisation, such as changes in the type, severity, and interdependencies of risks.
 - Approve the risk-based internal audit plan.
 - Appoint and remove the internal audit function and approve our fee.
 - Collaborate with senior management to determine the competencies, experience and qualifications required of the head of internal audit.
 - Review internal audit performance and receive communications from the head of internal audit on performance relative to plan.
 - Discuss the quality assurance and improvement programme (QAIP) and review the QAIP annual briefing sharing themes and learning from reviews undertaken across our client base.
 - In collaboration with senior management, ensure internal audit has the resource to fulfil the mandate and internal audit plan. At least annually, discuss with the head of internal audit whether internal audit scope and resource is sufficient.

Internal audit responsibilities

In providing your outsourced internal audit service, RSM has a responsibility to:

- Develop a flexible and risk based internal audit strategy with more detailed annual audit plans. The plan will be submitted to the Board and senior management for review. The plan will be approved each year before work commences on delivery of that plan.
- Implement the internal audit plan as approved, including any additional tasks requested by management and the Board. The plan will be updated in response to organisational changes including risks, operations, programmes, systems and controls. All significant changes are communicated to the Board and senior management.
- Ensure the internal audit team consists of professional audit staff with the competencies, knowledge, skills, and experience to meet the requirements of the Global Internal Audit Standards in the UK Public Sector and enable internal audit to fulfil its mandate.

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- Establish a quality assurance and improvement programme to ensure the quality and effective operation of internal audit activities.
 - Perform advisory activities where appropriate, beyond internal audit's assurance services, to assist management in meeting its objectives and improving the efficiency of governance, risk management and internal control processes.
 - Bring a systematic disciplined approach to evaluate and report on the effectiveness of risk management, internal control and governance processes.
 - Highlight control weaknesses and required associated improvements together with corrective action recommended to management based on an acceptable and practicable timeframe.
 - Undertake follow up reviews to ensure management has implemented agreed internal control improvements within specified and agreed timeframes.
 - Identify themes, trends and emerging issues that could impact the organisation and where appropriate communicate matters to the board and senior management.
 - Communicate the impact of resource limitations on the internal audit plan to the board and senior management.
 - Report regularly to the board to demonstrate the performance of the internal audit service.
 - Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If the head of internal audit cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and if necessary escalated to the board.

For clarity, we have included the definition of 'internal audit', 'senior management' and 'board'.

- **Internal audit** – a department, division, team of consultant, or other practitioner(s) that provides independent, objective assurance and consulting services designed to add value and improve an organisation's operations. The internal audit activity helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.
- **Senior Management** - The team of individuals at the highest level of organisational management who have the day-to-day responsibilities for managing the organisation.
- **Board of Directors** - The highest-level governing body charged with the responsibility to direct and/or oversee the organisation's activities and hold organisational management accountable. Furthermore, "board" may refer to a committee or another body to which the governing body has delegated certain functions (e.g. an audit and risk assurance committee).

Client care standards

In delivering our services we require full cooperation from key stakeholders and relevant business areas to ensure a smooth delivery of the plan. We proposed the following KPIs for monitoring the delivery of the internal audit service:

- Discussions with senior staff at the client take place to confirm the scope six weeks before the agreed audit start date.
- Key information such as the draft assignment planning sheet are issued by RSM to the key auditee six weeks before the agreed start date.
- The lead auditor to contact the client to confirm logistical arrangements at least 15 working days before the commencement of the audit fieldwork to confirm practical arrangements, appointments, debrief date etc.
- Fieldwork takes place on agreed dates with key issues flagged up immediately.
- A debrief meeting will be held with audit sponsor at the end of fieldwork or within a reasonable time frame.
- Draft reports will be issued within 10 working days of the debrief meeting and will be issued by RSM to the agreed distribution list / client portal.
- Management responses to the draft report should be submitted to RSM.
- Within three working days of receipt of client responses the final report will be issued by RSM to the assignment sponsor and any other agreed recipients of the report.

Reporting

An assignment report will be issued following each internal audit assignment. The report will be issued in draft for comment by management, and then issued as a final report to management, with the executive summary being provided to the Board. The final report will contain an action plan agreed with management to address any weaknesses identified by internal audit.

The internal audit service will issue progress reports to the Board and management summarising outcomes of audit activities, including follow up reviews.

As your internal audit provider, the assignment opinions that RSM provides the organisation during the year are part of the framework of assurances that assist the board in taking decisions and managing its risks.

As the provider of the internal audit service, we are required to provide an annual opinion on the adequacy and effectiveness of the organisation's governance, risk management and control arrangements. In giving our opinion, it should be noted that assurance can

never be absolute. The most that the internal audit service can provide to the board is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes. The annual opinion will be provided to the organisation by RSM UK Risk Assurance Services LLP at the financial year end. The results of internal audit reviews, and the annual opinion, should be used by management and the Board to inform the organisation's annual governance statement.

Data protection

Internal audit files need to include sufficient, reliable, relevant and useful evidence in order to support our findings and conclusions. Personal data is not shared with unauthorised persons unless there is a valid and lawful requirement to do so. We are authorised as providers of internal audit services to our clients (through the firm's terms of business and our engagement letter) to have access to all necessary documentation from our clients needed to carry out our duties. Internal auditors are accountable for confidentiality and safeguarding records and information.

Quality Assurance and Improvement

As your external service provider of internal audit services, we have the responsibility for maintaining an effective internal audit activity. We have in place a quality assurance and improvement programme, consisting of both internal and external assessments. Internal assessments are led by a dedicated Quality Assurance Department who undertake these reviews. Under the standards, internal audit services are required to have an external quality assessment every five years. This ensures continuous improvement of our internal audit services.

Any areas which we believe warrant bringing to your attention, which may have the potential to have an impact on the quality of the service we provide to you, will be raised in our progress reports to the Board.

The head of internal audit will report annually to the board and senior management regarding the internal audit function's conformance with the Standards, which is assessed through a quality assurance and improvement programme. Themes and learning from Quality Assurance Department reviews undertaken across our client base will be shared. This includes how the principles in the Internal Audit Code of Practice have been applied.

Fraud

The Board recognises that management is responsible for controls to reasonably prevent and detect fraud. Furthermore, the Board recognises that internal audit is not responsible for identifying fraud; however internal audit will be aware of the risk of fraud when planning and undertaking any assignments.

Approval of the internal audit charter

By approving this document, the internal audit strategy, the Audit and Risk Assurance Committee is also approving the internal audit charter.

FOR FURTHER INFORMATION CONTACT

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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of the Health and Care Professions Council and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM UK Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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