

### Audit and Risk Assurance Committee Forward Programme 2026

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

### Audit and Risk Assurance Committee Forward Programme 2026

					11 March	10 June	16 September	11 November
ITEM	EXEC LEAD	PRESENTER/AUTHOR	WHERE BEFORE	WHERE AFTER	Agenda items: 9 Feb Papers: 2 Mar	Agenda items: 11 May Papers: 1 Jun	Agenda items: 17 Aug Papers: 7 Sep	Agenda items: 12 Oct Papers: 2 Nov
consultation as required)								
Updates to Speaking up (whistleblowing) policy	CA	Head of Governance	N/A	Council	X			
Freedom to speak up annual report (deferred from March meeting)	CA	Freedom to Speak Up Guardians	ELT	Council		X		
Speak up and whistleblowing update	CA	Freedom to Speak Up Guardians	ELT	Council			X	
Anti-bribery and fraud policy (part of the Code of Governance report changes to Council)	CA	Chief Information Security and Risk Officer	ELT	N/A	X			
Risk of fraud at the HCPC ( <i>deferred from March to June to follow workshop</i> )	CA	Chief Information Security and Risk Officer	ELT	N/A		X		
ISO 27001 certification	CA	Chief Information Security and Risk Officer	ELT	N/A		X		
Strategic risk deep dives	CA	Head of Assurance and Compliance/Various	N/A	N/A	X (strategic risk register and corporate strategy risks)	X PSA new approach (incl. standard 15)	X succession planning and business continuity	X
Biannual external and internal auditor only session	CA	Various	N/A	N/A		X		X
Annual information governance report 2024-25	CA	Chief Information Security and Risk Officer/Information Governance Manager	ELT	N/A		X		

### Audit and Risk Assurance Committee Forward Programme 2026

					11 March	10 June	16 September	11 November
ITEM	EXEC LEAD	PRESENTER/AUTHOR	WHERE BEFORE	WHERE AFTER	Agenda items: 9 Feb Papers: 2 Mar	Agenda items: 11 May Papers: 1 Jun	Agenda items: 17 Aug Papers: 7 Sep	Agenda items: 12 Oct Papers: 2 Nov
Annual feedback and complaints report 2024-25, including feedback and complaints update	CA	Head of Assurance and Compliance	ELT	N/A		X		
Internal audit progress report	CA	Internal Auditor	N/A	N/A	X	X	X	X
Internal audit report – annual follow up of recommendations	CA	Internal Auditor	N/A	N/A		X		
Internal audit report – Business Central	CA	Internal Auditor	N/A	N/A	X			
Internal audit reports - TBC	CA	Internal Auditor	N/A	N/A				
Internal audit charter	CA	Internal Auditor	N/A	N/A		X		
Internal audit recommendations tracker	CA	Improvement and Compliance Specialist	N/A	N/A	X	X	X	X
Internal audit plan 2026-27, strategy refresh and fees	CA	Internal Auditor	N/A	N/A		X		
Internal audit annual report and opinion	CA	Internal Auditor	N/A	N/A		X		
Internal audit performance review	CA	Head of Assurance and Compliance	N/A	N/A			X	
Internal auditor appointment	CA	Head of Assurance and Compliance	N/A	N/A	X			
<b>External Audit</b>								
External audit planning report (including fees)	AB	NAO	N/A	N/A	X			
External audit update	AB	NAO	N/A	N/A		X		
External audit report and	AB	NAO	ELT	Council			X	

### Audit and Risk Assurance Committee Forward Programme 2026

					11 March	10 June	16 September	11 November
ITEM	EXEC LEAD	PRESENTER/AUTHOR	WHERE BEFORE	WHERE AFTER	Agenda items: 9 Feb Papers: 2 Mar	Agenda items: 11 May Papers: 1 Jun	Agenda items: 17 Aug Papers: 7 Sep	Agenda items: 12 Oct Papers: 2 Nov
audit certificate								
External auditor performance review	AB	ED of Resources	N/A	Council				X
<b>Annual Report and Accounts</b>								
Review of accounting policies and significant judgments and estimations	AB	ED of Resources/ Head of Finance	ELT	N/A	X			
Annual report and accounts update	AB	ED of Resources/ Head of Finance	ELT	Council	X	X	X (including final draft)	
Management letter(s) of representation	AB	ED of Resources/ Head of Finance	ELT	Council			X	
Audit and Risk Assurance Committee annual report to the Council and the Accounting Officer	CA	Head of Governance	N/A	Council		X		
<b>Governance</b>								
Review of Committee effectiveness/standing orders	N/A	Committee Secretary	N/A	Council		X		
Committee forward plan	N/A	Committee Secretary	N/A	N/A	X	X	X	X
<b>Closing items</b>								
Committee reflection	N/A	Committee Chair	N/A	N/A	X	X	X	X
Any other business (with the agreement of the Chair)	N/A	Committee Chair	N/A	N/A	X	X	X	X
Date/time of next meeting(s)	N/A	Committee Chair	N/A	N/A	X	X	X	X
Resolution to move meeting to private session	N/A	Committee Chair	N/A	N/A	X	X	X	X

**Audit and Risk Assurance Committee  
Forward Programme 2026**

					11 March	10 June	16 September	11 November
ITEM	EXEC LEAD	PRESENTER/AUTHOR	WHERE BEFORE	WHERE AFTER	Agenda items: 9 Feb Papers: 2 Mar	Agenda items: 11 May Papers: 1 Jun	Agenda items: 17 Aug Papers: 7 Sep	Agenda items: 12 Oct Papers: 2 Nov
(as required)								