



## THE HEALTH AND CARE PROFESSIONS COUNCIL (HCPC)

Internal Audit Progress Report

10 June 2026

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## KEY MESSAGES

The internal audit plan for 2026/27 was approved by the Audit and Risk Assurance Committee at the 11 March 2026 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.



### **Internal Audit Plan 2026/27**

The Incident Management and Business Continuity report has been issued as draft since the last meeting.

The scope for the Data Quality and Management audit has been issued to the Executive Lead for further comments.

Further details of the progress made against the internal audit plan is included at Appendix A. [\[To discuss and note\]](#)



### **Additional Review – Key Performance Indicators**

At the request of Management, RSM will be undertaking a separate review around key performance indicators. This work will be completed by a different team to the main client delivery team to ensure independence; our work will help facilitate the Council's development of its proposed Key Performance Indicators. The scope has been agreed with Management and the review will be undertaken as a two phased approach, which will include a desktop review and a workshop on 25 June. [\[To note\]](#)



### **Follow Up of Management Actions**

Currently, the Improvement and Compliance Specialist is responsible for monitoring the internal audit recommendations tracker. Following the June ARAC meeting, RSM will be completing this exercise and will report on progress in implementing management actions at each meeting. [\[To note\]](#)



### **Progress Meetings**

We have scheduled progress meetings with the Improvement and Compliance Specialist and Head of Assurance and Compliance on a quarterly basis regarding delivery against the Internal Audit Plan. [\[To note\]](#)



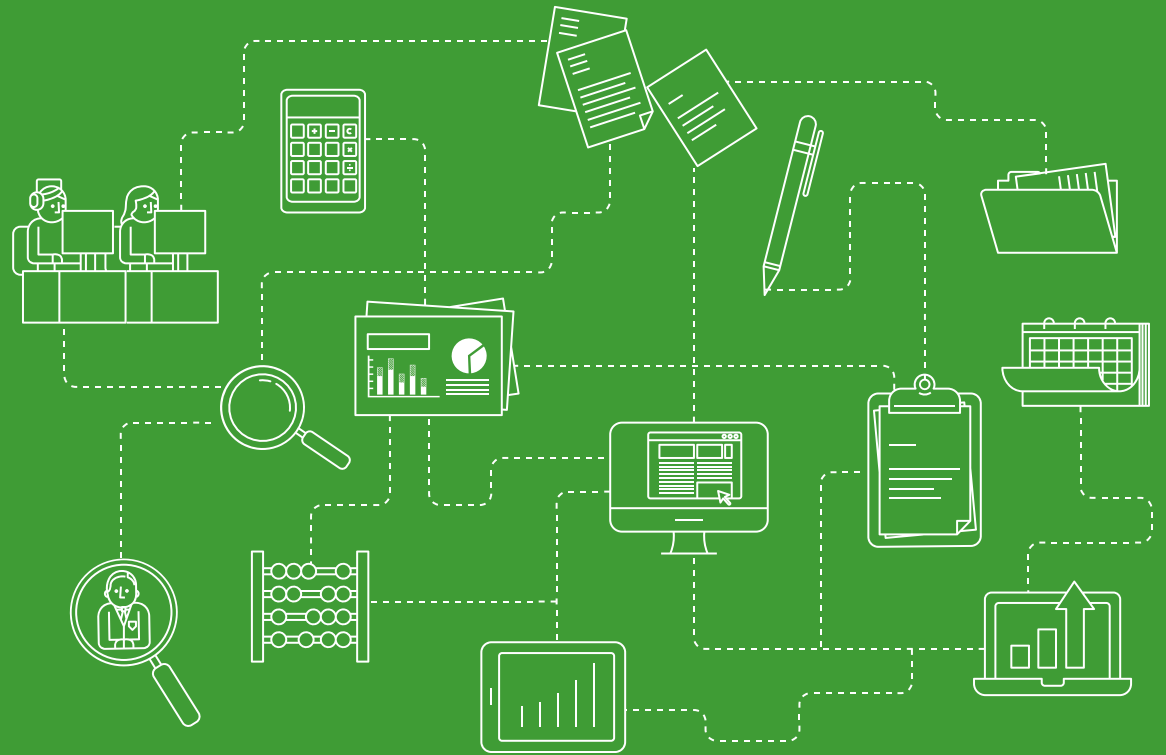
**Other Matters - We have appended the following client briefings to the progress report for information:**

- Emerging Risk Radar - Spring 2026.
- Quality Assurance and Improvement Programme.

Please refer to Appendix B. [\[To note\]](#)

# Appendices

# 01



## APPENDIX A: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2026/27

Assignment and Executive Lead	Status / Opinion issued	Actions agreed				Target ARAC meeting	Actual AARC meeting
		A	L	M	H		
Incident Management and Business Continuity Claire Amor – Executive Director of Corporate Affairs	Draft report issued.					<del>June 2026</del> September 2026	
Data Quality and Management Andy Smith – Deputy CEO and Executive Director of ERRS	Scope issued to Exec Lead. Proposed to start in June 2026.					September 2026	
Contingency Audit To be confirmed	Area of focus to be agreed with the Executive Leadership Team. Proposed to start in September 2026.					November 2026	
Key Financial Controls – Accounts Receivables / Registration Fees Alastair Bridges – Executive Director of Resources	Proposed to start in November 2026.					March 2027	

n.b. We were aiming to provide the first assignment report on Incident Management and Business Continuity to the June meeting of the Audit & Risk Assurance Committee. Management has given good support and the draft report has recently been issued – the final report will be agreed in the next two weeks and will be summarised and included to the September 2026 meeting.

## APPENDIX B: OTHER MATTERS

### Briefings and Publications

#### Emerging Risk Radar – Spring 2026

Our Risk Radar highlights the emerging risks categorised as ‘most prevalent’, ‘keep monitoring’ and ‘worth watching’. This edition draws on 28 emerging risks identified, with an increase of two since the last publication. New emerging risks in the form of Gen X staff opting to leave employment and AI replacing humans, impacting private, public and not for profit sectors, both creating an environment where there is less institutional memory, knowledge and experience that can be called upon.

#### Quality Assurance and Improvement Programme

The paper summarises the outcomes of our quality assurance and improvement programme and highlights how it supports continuous improvement and the consistent delivery of quality across our internal audit work.

#### Quality assurance and continual improvement

To ensure that RSM remains compliant with the Global Internal Audit Standards in the UK Public Sector we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews are used to inform the training needs of our audit teams.

In addition to this, any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments is also taken into consideration to continually improve the service we provide and inform any training requirements.

## FOR FURTHER INFORMATION CONTACT

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### **rsmuk.com**

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 (HCPC), 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.

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

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# Emerging Risk Radar



Emerging risk considerations

Spring 2026 (Publication 7)



# Emerging risk – why and what?

## Why?

The board should establish and keep under review the risk and internal control framework and determine the nature and extent of the emerging and principal risks it is willing to take to achieve its strategic objectives.

## What?

An emerging risk might be defined as:  
“a new or unforeseen level of uncertainty driven by external events – the risk may still be forming, and it may not be clear as to the implications for the business, be these negative or positive.”

To be watchful of these emerging risks and how they might play through is an important element of preparedness and the business management of risk.

We have framed the emerging risks as:

**Most prevalent:** emerging risk themes that were more regularly identified in our discussions.

**Keep monitoring:** to represent the emerging risk themes that had a moderate prevalence in our discussions.

**Worth watching:** those emerging risk themes that were less prevalent.

**The emerging risks are constantly evolving and shifting. They can be translated into any sector and are all worthy of consideration.**

# Emerging risk radar – Spring 2026

Given your strategic objectives, what do you see as the **emerging events or threats that could impact on your business**, either negatively or positively, and that you believe should be watched?

This content is based on our on-going dialogue with board members & senior management drawn from workshops and discussions across all industries/sectors as well as drawing on our own current emerging risk knowledge.

## Key emerging risks in summary

There are 28 emerging risks identified, an increase of 2 since the last publication. New emerging risks in the form of **Gen X staff opting to leave employment** and **AI replacing humans** – both emerging risks impacting private, public and not for profit sectors, both creating an environment where there is less institutional memory, knowledge and experience that can be called upon.

**7 emerging risks identified as most prevalent** being 1 more since the last publication. These are included across the areas of **political & policy (1)**, **technological (3)**, **commercial (2) and economic (1)**. There is increasingly reference to **business resilience and continuity** and specifically relating to **supply chain**. There have also been updates in wording to previous emerging risks.

Many of these emerging risks are already recognised and being tackled by businesses. These risks, however, are constantly changing and therefore their management should be kept under review by the Board or equivalent. Furthermore, these emerging risks rarely exist in isolation, so it is important that a holistic view is taken to understand their connectivity and how best to manage these emerging risks.

## The top 3 most prevalent emerging risks

01

### Geo-political instability

Geo-political change and instability, including potential for trade wars, fall-out from and expansion of armed conflicts and the impact and influence on businesses and society.

02

### Cyber attacks increasing

Cyber-attacks increasing in frequency and complexity, including targeted attacks on infrastructure and supply chains. Unable to sufficiently invest in defence and recovery – attacks more disabling, coupled with loss of data.

03

### Artificial Intelligence (AI) governance lag

Increasing use of and reliance on AI without sufficient checks and balances to ensure strengths, weaknesses, threats and opportunities are understood.

These have remained unchanged since the last publication.

# Emerging risk considerations

What do you see as the emerging risks?

How far will these emerging risks affect your business?

How far will these emerging risks play through into your existing strategic risks?

How far will they change the way you currently manage your strategic risks?

How will you respond?  
How will you continue to review the emerging risks?

# Emerging risk radar Spring 2026

## Societal and Community

- 1.1 – Availability of, access to and effectiveness of public services is reduced.
- 1.2 – Increasing awareness of mental health and physical well-being issues impacting productivity.
- 1.3 – Societal tensions stemming from, by example, politics, racial, ethnicity, diversity, wealth, age, and cultural differences, spilling over into the work environment.
- 1.4 – Access to affordable housing, homelessness and poor housing conditions impacting workforce.
- 1.5 – Epidemic creating disruption and impacting productivity.

## Governance

- 8.1 – Reduced accountability and transparency e.g. lip service to rules and standards, conflicts of interest unchecked.
- 8.2 – Developing the board capacity and capability – fitness for future, availability of NEDs and having real world insights.
- 8.3 – Cultural challenges and tensions within the board room and work-place.
- 8.4 – Loss of trust in institutions and their leadership, both large businesses, government and public sector bodies.

## Economic and Financial

- 6.1 – Increasing operating costs e.g. energy, staff etc.
- 6.2 – Reduced investment in research and development, reducing agility and innovation due to funding options being reduced and macro-economic conditions.
- 6.3 – Access to and availability of finance / funding due to cost of finance and funding changes.
- 6.4 – Increasing levels of fraudulent activity making use of technology as a tool for doing so, including AI e.g. deep fakes.

## People Resources

- 7.1 – Reduced investment in staff development & apprenticeships, increased use of temporary contracts.
- 7.2 – **NEW:** Gen X in key roles opting to leave employment before retirement leading to loss of corporate memory in the form of knowledge and experience.
- 7.3 – **NEW:** AI replacing human roles.

## Political, Policy and Regulation

- 2.1 – Change in government priorities resulting in new or changes to laws, policies, regulations affecting businesses..
- 2.2 – Geo-political change & instability, including trade wars, fall-out from and expansion of armed conflicts, all influencing & impacting society and business.
- 2.3 – Increasing level of regulation & compliance.

## Environmental

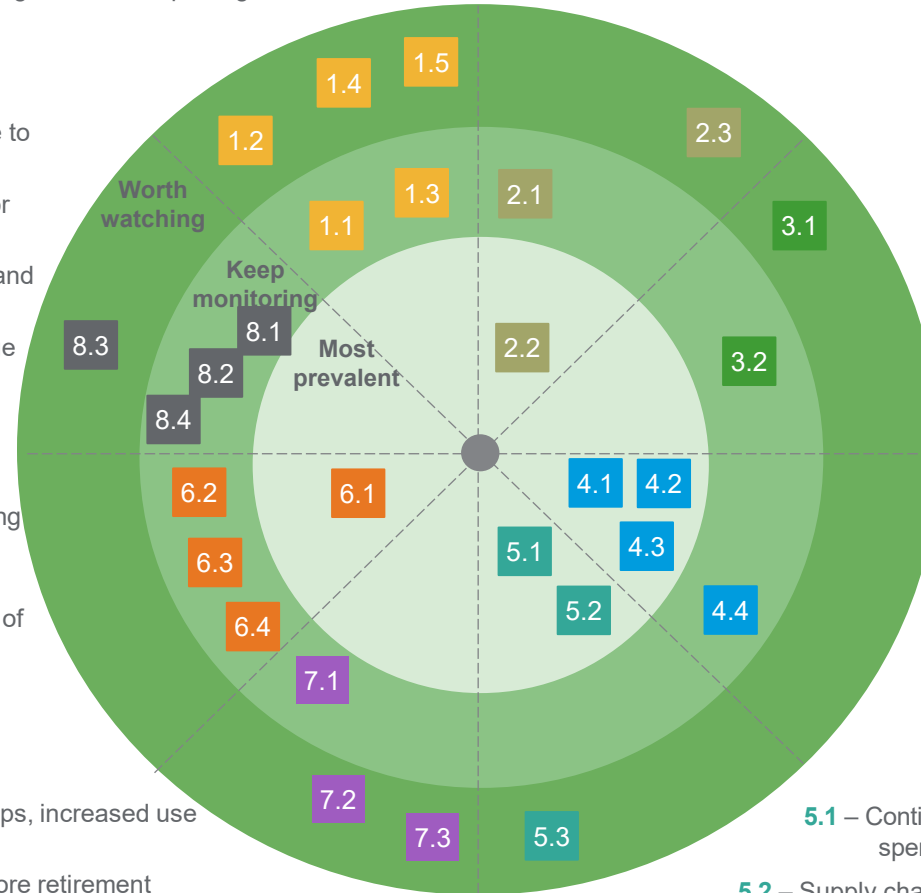
- 3.1 – Ability to effectively engage with and leverage off the sustainability agenda.
- 3.2 – Increasing weather pattern shifts & extreme weather impacting infrastructure, supply chains, production and operations – threatening continuity of operations.

## Technological

- 4.1 – Cyber-attacks increasing in frequency and complexity including targeted attacks on infrastructure and supply chains.
- 4.2 – Artificial Intelligence (AI) efficiencies not fully explored coupled with governance lag – no sufficient checks and balances.
- 4.3 – Operational resilience of technology increasingly threatened e.g. power outage, IT infrastructure age, cost of maintenance / lack of investment, sabotage / attack, vulnerabilities of 3<sup>rd</sup> parties not known etc.
- 4.4 – Disinformation spread via social media platforms impacting businesses.

## Commercial

- 5.1 – Continued economic slowdown. Overall reduced economic confidence and spending by consumers. Reduced / changes in spending by Government.
- 5.2 – Supply chain resilience threats due to extended nature and loss of visibility e.g. geo-politics, in-secure physical and technological assets, applicable law etc
- 5.3 – Various factors leading to market / business restrictions e.g. tariffs, trade embargos, location, laws & customs, access to competition, labour availability, ownership, acquisition & merger.



# Emerging areas of risk

## Spring 2026

Consistent >  
Increasing <>  
Decreasing <

Direction of travel since previous emerging risk radar publication.

	Most prevalent	
2.2	Geo-political change and instability, including potential for trade wars, fall-out from and expansion of armed conflicts. All influencing and impacting on businesses and society - creating trade, travel and communication barriers.	>
4.1	Cyber-attacks increasing in frequency, complexity with greater levels of disruption, including targeted ransomware attacks across all sectors, infrastructure and supply chains. Coupled with loss / theft of data. Businesses being unable to invest in defence or afford cost of recovery leading to business failure.	>
4.2	Artificial Intelligence (AI) governance lag – increasing use of and reliance on AI without sufficient checks and balances to ensure strengths, weaknesses, threats and opportunities are understood.	>
4.3	Operational resilience of technology increasingly threatened e.g. power outage, IT infrastructure age, cost of maintenance / lack of investment, sabotage / attack (be this physical or digital via cyber attack), vulnerabilities of 3 <sup>rd</sup> parties not known etc	>
5.1	Continued economic slow-down. Persistent inflation. Reduced spending by consumers. Reduced and / or changes in spending by Government impacting all sectors.	>
5.2	Supply chain resilience threats due to extended nature and loss of visibility e.g. geo-politics, in-secure physical and technological assets, applicable law etc. <i>Previous publication ref 6.2.</i>	<>
6.1	Affordability and cost pressures e.g. employment costs, energy costs etc. Creating financial pressure impacting investment and discretionary spend. Impacting longer term plans.	>

# Emerging areas of risk

## Spring 2026

Direction of travel since previous emerging risk radar publication.

Keep monitoring		
1.1	Availability and effectiveness of public services are reduced due to under investment, lack of resources, strategic change e.g. devolution, local government review and police reform. Further, likely increased industrial action and increasing demand from the public.	➤
1.3	Societal tensions created, stemming from, by example, racial, ethnicity, diversity, wealth, age, cultural differences as well as fall out from global geo-political tensions and instability, as well as social media. These can spill-over into the working environment.	➤
2.1	Change in government priorities resulting in new or changes to laws, policies, regulations and consequences affecting businesses across all sectors.	➤
3.2	Increasing weather pattern shifts and extreme weather physically impacting availability and access to infrastructure, supply chains, production – threatening continuity of operations.	➤
4.4	Disinformation spread via social media platforms impacting businesses (including use of AI deep fake) – including targeted attacks on businesses and individuals associated with them, impacting investment etc and creating reputation damage.	➤
6.2	Reduced investment in research and development - businesses take a short-term approach and focus on business as usual (reducing agility and innovation) due to macro-economic conditions including geo-political challenges. <i>Previous publication reference 5.2.</i>	➤
6.3	Access to and availability of finance and funding – impacting both private, public and not for profit sectors, including cost of finance, funding changes - including funding and grants provided by Government.	➤
6.4	Increasing levels of fraudulent activity making use of technology as a tool for doing so including use of AI.	➤

# Emerging areas of risk

## Spring 2026

Direction of travel since previous emerging risk radar publication.

Keep monitoring		
7.1	Reduced investment in staff development & apprenticeships, increased use of temporary contracts, reducing business capacity and capabilities with declining organic growth. This is compounded by generational outlook towards employment and use of AI ( <i>see specific separate emerging risks in worth watching</i> ). In turn impacting organisation corporate memory, knowledge and experience.	➤
8.1	Reduced accountability and transparency e.g. lip service to rules and standards, conflicts of interest go unchecked.	➤
8.2	Developing the board member capacity and capability - fitness for future, including availability of non-executives for appointment and holding modern world insights.	➤
8.4	Loss of trust in institutions and their leadership, both large businesses, government and public sector bodies.	⬆

# Emerging areas of risk

## Spring 2026

Direction of travel since previous emerging risk radar publication.

	Worth watching	
1.2	Increasing awareness of mental health and physical well-being issues impacting individuals stemming from post pandemic fall-out e.g. remote working fatigue, expectation of business v individuals. Further, being increasing poverty etc. Also impacting on public services and employers (creating potential duty of care implications).	➤
1.4	Access to affordable housing. Increasing homelessness and poor housing conditions. e.g. damp and mould hazards. Access to affordable housing and the impact on individuals, families, society more widely and business in the form of access to / availability of staff due to location or ill-health.	➤
1.5	Epidemic (and potential for lock down locally, nationally) impacting public health, operations and productivity.	➤
2.3	Increasing level of regulation, compliance and inspection / enforcement.	⬇
3.1	Ability to effectively engage with and leverage off the sustainability agenda, including ability to meet green agenda targets (coupled with potential for Green Washing).	⬇
5.3	Various factors leading to market changes impacting business e.g. access to materials and labour, global trade embargos, restrictions, tariffs, business re-location, competition, ownership / acquisition and merger.	➤
7.2	<b>NEW:</b> Staff in key roles opting to leave employment before retirement leading to loss of corporate memory in the form of knowledge and experience. Often generation X staff in key roles. This loss of cumulative knowledge and experience can weaken operations and controls, reduce effectiveness / efficient decision making.	New
7.3	<b>NEW:</b> AI replacing human roles.	New
8.3	Shifts in business culture due to external influence and attitudes creating conflicts and tensions amongst leadership in all sectors.	➤

# Emerging risk radar Autumn 2025 *Previous publication*

## Societal and Community

- 1.1 – Availability and effectiveness of public services are reduced.
- 1.2 – Increasing awareness of mental health and physical well-being issues.
- 1.3 – Societal tensions stemming from, by example, racial, ethnicity, diversity, wealth, age, and cultural differences, spilling over into the work environment.
- 1.4 – Access to affordable housing, homelessness and poor housing conditions.
- 1.5 – Epidemic / further pandemic (and lock down) impacting productivity.

## Governance

- 8.1 – Loss of accountability and oversight – lip service to standards / codes, lack of transparency in decision making, conflicts of interest justified.
- 8.2 – Developing the board capacity and capability – fitness for future, availability of NEDs and having real world insights.
- 8.3 – Shifts in business culture due to external influence and attitudes creating conflicts / tensions amongst leadership.
- 8.4 – **NEW** Loss of trust in institutions, both large businesses, government and public sector bodies.

## Economic and Financial

- 6.1 – Affordability & cost pressures e.g. staff, energy etc.
- 6.2 – Supply chain resilience across all ranges of goods and services, including supply chain visibility.
- 6.3 – Access to and availability of finance and funding including cost of finance and funding changes.
- 6.4 – Increasing levels of fraudulent activity making use of technology as a tool for doing so, including AI.

## People Resources

- 7.1 – Loss of access to skills, knowledge and experience – reduced investment in staff development / apprenticeships, temporary contracts more frequent, reduced pool of skilled / experienced staff available with movement between employers and increased use of AI replacing human roles.

## Political, Policy and Regulation

- 2.1 – Change in government priorities resulting in new or changes to laws, policies, regulations affecting businesses.
- 2.2 – Geo-political change and instability, including potential for trade wars, fall-out from and expansion of armed conflicts and the influence on society and business.
- 2.3 – Increasing level of regulation, compliance and inspection.

## Environmental

- 3.1 – Ability to effectively engage with and leverage off the sustainability agenda.
- 3.2 – Increasing weather pattern shifts / extreme weather impacting businesses productivity and continuity / recovery of operations.

## Technological

- 4.1 – Cyber-attacks increasing in frequency and complexity.
- 4.2 – Artificial Intelligence (AI) governance lag – increasing use of and reliance on AI without sufficient checks and balances.
- 4.3 – Operational resilience of technology increasingly threatened e.g. power outage, IT infrastructure age, cost of maintenance / lack of investment, sabotage etc.
- 4.4 – **NEW** Misinformation spread via social media platforms impacting businesses.

## Commercial

- 5.1 – Continued economic slow-down. Persistent inflation. Reduced spending by consumers. Reduced / changes in spending by Government.
- 5.2 – Reduced investment in research and development, reducing agility and innovation due to macro-economic conditions.
- 5.3 – Various factors leading to market changes e.g. access to materials and labour, global trade restrictions, location, competition, ownership, acquisition & merger.



# Further insights



**Insight4GRC™**  
RSM's Governance, Risk  
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Digital Solution.  
[www.insight4grc.com](http://www.insight4grc.com)

**4risk:** <https://youtu.be/12NyJhSNK3o>

**4action:** <https://youtu.be/xEuFSwzbzvw>

**4policies:** <https://youtu.be/ufXYt1juwhA>

**4questionnaires:** <https://youtu.be/NW17EoRJsjs>

This is our 7<sup>th</sup> emerging risk radar publication.

We know from feedback that this lands well with boards and management in all sectors, with the publication being used for comparison with existing risk information, as well as helping inform strategy and plans, strengthen and improve controls, stress testing and risk mitigation plans, with the publication often being used to stimulate board, committee and management discussion – including at away days as part of board and organisation development.

We are now offering a facilitated emerging risk discussion / workshop so that individual businesses may get more from the emerging risk radar. If you would like to know more about this service, then please make contact.

# Contacts

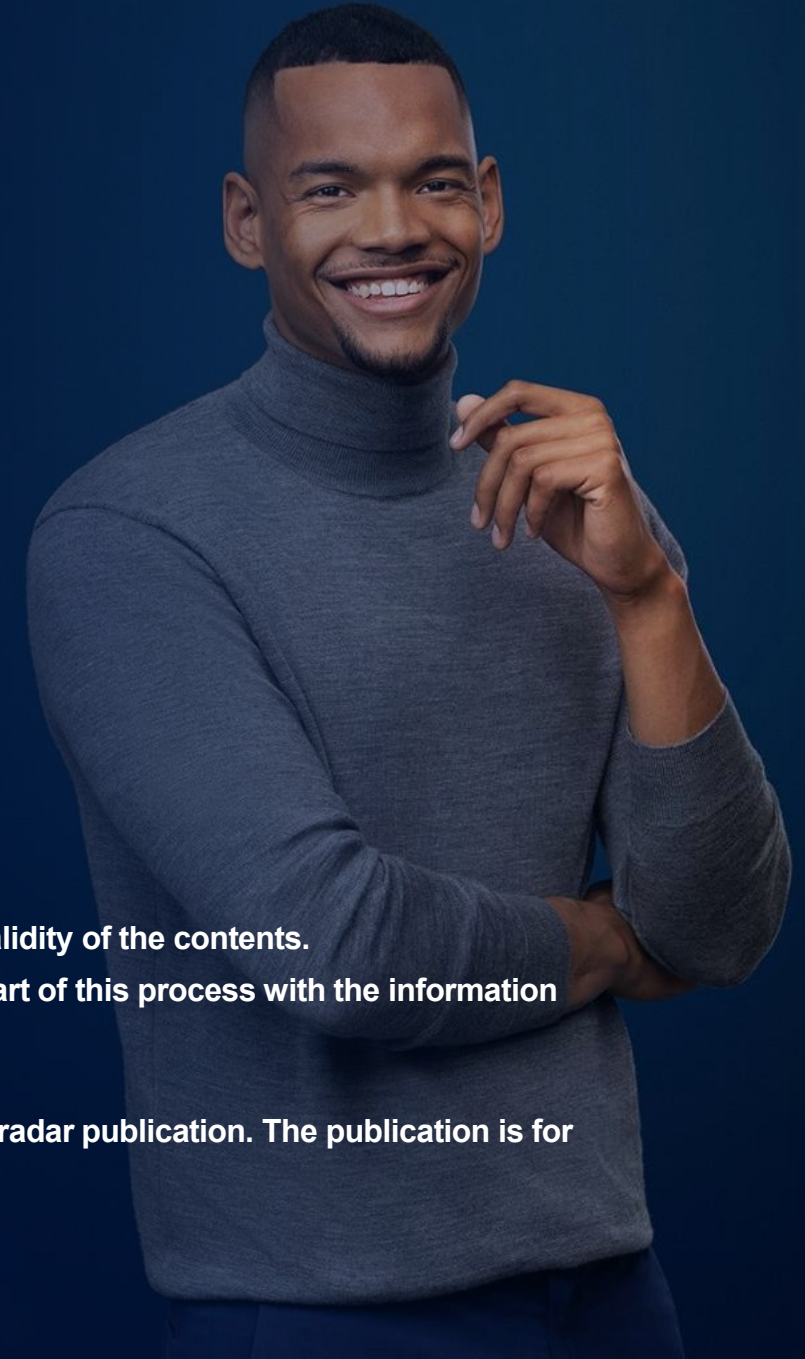
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**Note re contents of the emerging risk radar:**

- **This is not subject to any form of validation. RSM cannot guarantee the completeness, accuracy or validity of the contents.**
- **The content is based on the views of board members and others with whom RSM have interacted as part of this process with the information gathered being collated, interpreted and summarised by RSM.**
- **The views are not necessarily representative of all sectors.**
- **There is no relationship of any kind created between RSM and the recipient / user of the emerging risk radar publication. The publication is for purposes of reference, compare, contrast and discussion as required by the recipient / user.**



# RSM's Quality Assurance and Improvement Programme

March 2026

The Global Internal Audit Standards requires internal audit to maintain a quality assurance and improvement programme (QAIP) incorporating internal and external assessments. RSM UK Risk Assurance Services LLP is committed to meeting and going beyond the Standards to deliver high-quality internal audit services to our clients. In this paper, we share the outcomes of our QAIP and highlight how it supports continuous improvement and the consistent delivery of quality across our internal audit work.

## Quality at RSM

Across our internal audit services, we put quality at the forefront. Our insights strengthen governance, enhance risk management and control processes, and supports more effective and efficient decision making across the organisations we work with. Our people are key to our success. We are committed to their development, through comprehensive training, coaching and peer review, and ensuring access to the latest audit tools and technology. Our manuals and policies are underpinned by our developed audit methodology, which is aligned to internal auditing standards.

Our QAIP is embedded in our approach, enabling a structured evaluation to ensure audit work meets professional standards, delivers consistently high quality, and drives continuous improvement. As part of our programme of internal assessments, the Quality Assurance Department (QAD) sitting outside of RSM UK Risk Assurance Services LLP, adopts a risk-based approach to internal reviews. QAD reviews happen in the background, with the internal audit team only being notified they are subject to an internal assessment once QAD has made sufficient progress with the review.

## Focus of QAD reviews

QAD reviews focus on our conformance with the International Professional Practices Framework (IPPF), including the Global Internal Audit Standards published by The Institute of Internal Auditors. They also focus on our alignment with the Application Note Global Internal Audit Standards in the UK Public Sector and the Internal Audit Code of Practice (where applicable). In addition, they evaluate how well internal audit teams adhere to RSM's policies and procedures. These reviews are a vital mechanism for assuring consistent quality across our internal audit services and for driving a culture of continuous improvement.

## QAD outcomes

As part of our QAIP, a sample of internal audit QAD reviews have been undertaken in line with Global Internal Audit Standard 12.1. Reviews consistently show a high level of conformance with the Standards, alongside strong compliance with RSM's policies and procedures. As a provider committed to delivering excellent internal audit services, we recognise there will always be opportunities to enhance our approach. Whilst there have been no significant quality issues raised during the year, all opportunities for development are acted upon.

Two themes from recent QAD reviews are summarised below.

01



Our audit software, InterAudit enables consistent application of our methodology, ensuring we adhere to quality standards and align with our policies. Audits reviewed are of a high-quality, with reports well-structured, timely and balanced, with proportionate and practical management actions.

02



Clear, relevant, and reliable evidence is obtained during audits to support testing and findings. The themes arising from control observations provide valuable insights and with introducing mandatory completion of control themes, consistency and application is enhanced.

## Standards and continuous improvement

- ❖ As a mandatory component of the IPPF, Topical Requirements are embedded within our audit methodology. Our audit software supports the identification and application of relevant Topical Requirements based on the audit area, and we have updated InterAudit and developed in-depth training for our staff. This has been particularly important as the Cybersecurity Topical Requirement became effective in February 2026, with the Third-Party and Organisational Behaviour Topical Requirements taking effect later this year.
- ❖ Ahead of the Application Note Global Internal Audit Standards in the UK Public Sector coming into effect on 1 April 2025, we reviewed the interpretations and requirements. In aligning with the intent of the Standards, we have also updated the terminology in our reports.
- ❖ Our mission is to be a digital first business, to deliver premium, interactive solutions to our clients. We are prioritising digital tools and automation, to enable broader coverage and more insightful audits. In doing so, we have developed new Alteryx apps and Internal Audit Benchmarking Power BI dashboards for our teams. Our quality reviews incorporate the use of data analytics and increasingly generative artificial intelligence. This is to ensure audits using these tools follow our methodology and the standards.
- ❖ As part of our “Grow Our Own” strategy, helping our people develop and progress in their careers is a key focus for us. We support our people, through training programmes and professional qualification, clear progression routes and secondment opportunities. We promote a culture of openness, coaching our auditors, reviewing working papers and files to provide timely feedback.

## External Quality Assessment

Preparations for our External Quality Assessment (EQA) are underway. Further information on our approach will be shared, and in aligning with Standard 8.4, will be discussed with the board (audit committee or equivalent) and senior management.

## Performance and feedback

In delivering our audit services, we apply our client care standards and monitor performance against established key performance indicators. Progress is routinely overseen by the Head of Internal Audit and reported through each client's progress and annual report.

We are committed to delivering an excellent client experience every time we work with you. If you have any comments or suggestions on the quality of our service following a review and would be happy to complete a short feedback survey, please contact your RSM client manager or email [admin.south.rm@rsmuk.com](mailto:admin.south.rm@rsmuk.com).

## Further information

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