

## Audit and Risk Assurance Committee

<b>Meeting Date</b>	10 June 2026
<b>Title</b>	Internal audit recommendations tracker
<b>Author(s)</b>	Nicole Jones, Improvement and Compliance Specialist
<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 implementation of recommendations arising from internal audits. In addition, any significant quality assurance recommendations and recommendations arising from ISO standard audits will be added.</p> <p>Recommendations which have been implemented have been removed from this report. The original numbering of recommendations has been retained.</p> <p>Please refer to individual internal audit reports for the background to recommendations.</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 meeting of the Committee.
<b>Next steps</b>	The next report will be received in September 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

# Item 15

## Internal Audit report – Procurement of Large Contracts (first considered at Audit and Risk Assurance Committee 13 March 2024)

### Recommendations summary

Priority	Outstanding recommendations
High	0
Medium	2
Low	0

Status	Count
Overdue	0
Open	2
Closed	0

Recommendation / Priority (RAG)	Management response	Timescale/Responsibility	On track Y/N	Completion Date/Status	Previous Commentary	Current Commentary
3 HCPC should introduce regular (at least 6 monthly) reviews of its contracts in place to ensure performance is in line with expectations and any areas of identified under performance are identified and rectified in a timely manner.	The Procurement team should: a) Introduce second line and documented 'spot checks' to ensure that procurement activity is in line with prescribed guidance. b) Discuss second line 'end to end' spot checks with the Quality Assurance team and consider if they are able to support in undertaking them on a regular basis. c) Introduce a more comprehensive description of any large value contracts single source requests with a focus on the effectiveness of the procurement process.	Action Owner: Finance Operations Manager	Y	<del>June 2024</del> <del>April 2025</del> <del>September 2025</del> <del>December 2025</del> <del>31 March 2026</del> 30 September 2026	The Vendor Performance Evaluation form has been fully completed and is actively in use to assess vendor performance.  Contract management activities are progressing however due to higher level priorities this places the contract management process at risk for Q4. Completion date is pushed back to coincide with the new Procurement Manager starting with us around that time. We are also hoping to have the Senior Procurement BP hired around the same period.	The Senior Procurement Business Partner is in post and has assumed responsibility for progressing this work. The Procurement Manager will be starting 26 May, and we remain on track to complete by 30 September 2026.
5 HCPC should review the approved supplier list on a regular basis and where required, remove suppliers no longer identified as providing value for money and add where new value for money suppliers are identified.	We will implement a similar process as per the management response for audit finding 3 (contract and supplier evaluation). We will also ensure that individuals are aware of the approved supplier list when they are looking to procure products/services, which would give assurances that the list of suppliers have been reviewed and meet our requirements.	Action Owner: Finance Operations Manager	Y	<del>June 2024</del> <del>April 2025</del> <del>September 2025</del> <del>December 2025</del> <del>31 March 2026</del> 30 September 2026	Reconciliation of the supplier list is currently in progress and proceeding. The activity remains on track for completion by the end of Q4. Completion date is pushed back to coincide with the new Procurement Manager starting with us around that time. We are also hoping to have the Senior Procurement BP hired around the same period.	The Senior Procurement Business Partner is in post and has assumed responsibility for progressing this work. The Procurement Manager will be starting 26 May, and we remain on track to complete by 30 September 2026.

# Item 15

## Internal Audit report – KPIs (first considered at Audit and Risk Assurance Committee 12 March 2025)

### Recommendations summary

Priority	Outstanding recommendations	Status	
High	0	Overdue	0
Medium	0	Open	3
Low	3	Closed	0

Recommendation / Priority (RAG)	Management response	Timescale/Responsibility	On track Y/N	Completion Date/Status	Previous Commentary	Current Commentary
<p>1. We recommend that HCPC undertake the following, for the development of new KPIs and to ensure their ongoing maintenance:</p> <p>a) Alignment workshops: Organise workshops and meetings where KPI owners can collaborate and discuss how their KPIs support the current and new Corporate Strategy, fostering a shared understanding and commitment to strategic goals.</p>	<p>a) Accept – this will be integrated into the overarching corporate strategy development which will take place in 2025/26 to ensure the new KPIs are aligned to the new strategy.</p>	<p>Deputy CEO &amp; Executive Director of ERRS</p>	<p>Y</p>	<p><del>04 March 2026</del> <del>24 May 2026</del> 16 July 2026</p>	<p>An alignment workshop will be held as a part of the KPI review. The KPI review has commenced, and updated KPIs will be confirmed for May Council meeting. They will be first reported on in July Council under the CEO report. Timelines may change owing to capacity in governance, but will continue to be monitored and are committed to implementing this.</p>	<p>HCPC have approached RSM to facilitate the work around KPI development, which will include a desk top review, followed by a facilitated workshop on 25 June. This will inform HCPC's Council paper on the newly proposed KPIs. Due to limited calendar availability the completion date has been moved to accommodate the workshop and final paper to Council, approved by Anna Raftery, Head of Assurance and Compliance.</p>
<p>2. HCPC should undertake regular (cyclical) documented reviews of their KPIs and associated underpinning assumptions to ensure they remain relevant and accurate.</p>	<p>Accept – we will undertake a full review aligned to the development of the corporate strategy and we will complete a full cycle of review across the KPIs during the lifetime of the strategy.</p>	<p>Head of Assurance and Compliance</p>	<p>Y</p>	<p><del>04 March 2026</del> <del>24 May 2026</del> 16 July 2026</p>	<p>With the final draft of the corporate strategy, the review has started. The first reporting to be included in the CEO report in July, follow Council approval in May. These will be reviewed on a two cycle, or as part of any new corporate strategy planning, as appropriate.</p>	<p>HCPC have approached RSM to facilitate the work around KPI development, which will include a desk top review, followed by a facilitated workshop on 25 June. This will inform HCPC's Council paper on the newly proposed KPIs. Due to limited calendar availability the completion date has been moved to accommodate the workshop and final paper to Council, approved by Anna Raftery, Head of Assurance and Compliance.</p>
<p>3. HCPC should consider establishing a standardised template for documenting lessons learned from each KPI review cycle. This should include details of successes, challenges, and specific actions taken.</p>	<p>Accept - Recommendation a. as part of the cyclical review of KPIs (see recommendation 2 above) we will develop a process and document to capture that review.</p>	<p>Head of Assurance and Compliance</p>	<p>Y</p>	<p><del>04 March 2026</del> <del>24 May 2026</del> 30 June 2026</p>	<p>The template is in development to support the first review due to launch with the new corporate strategy.</p>	<p>The draft template has been completed and this is going to be used as part of the KPI review with RSM. The deadline has been extended by the Head of Governance to ensure RSM are ready to sign off on the final template.</p>

# Item 15

Internal Audit report – Outreach (first considered at Audit and Risk Assurance Committee 12 March 2025)

## Recommendations summary

Priority	Outstanding recommendations	Status
High	0	Overdue 0
Medium	2	Open 2
Low	0	Closed 0

Recommendation / Priority (RAG)	Management response	Timescale/Responsibility	On track Y/N	Completion Date/Status	Previous Commentary	Current Commentary
3 Develop a strategic resource plan on the basis of the resource needs, with due consideration to coverage (Rec 2) cost realism, likely risks and organisational risk appetite.	We accept the findings and will develop a strategic resource plan.	Head of Professionalism and Upstream Regulation	N/A	<del>30 September 2025</del> 31 October 2026	The recruitment for the Professional Liaison Consultant for Scotland is ongoing. The head of department has been recruited, and will start in early April.	Professional Liaison Consultant for Scotland has been recruited and will be starting in August. New Head of Professionalism and Upstream started in April, and will be putting together a strategy including resourcing as part of 6 month objectives.
4 Provide 'hostile audience' training for outreach staff and have an emergency response plan.	We accept the findings. Training will be provided and an emergency plan will be developed.	Head of Professionalism and Upstream Regulation	Y	<del>30 September 2025</del> 31 December 2026	This training will take place later this year when the team is at full strength and the new liaison for Scotland is in post. The next update will happen in Q3; we will confirm once this training has been completed.	Next update in Q3 2026-27.

# Item 15

## Internal Audit report – Stakeholder Engagement (first considered at Audit and Risk Assurance Committee 12 March 2025)

### Recommendations summary

Priority	Outstanding recommendations	Status	
High	0	Overdue	0
Medium	2	Open	1
Low	0	Closed	1

Recommendation / Priority (RAG)	Management response	Timescale/Responsibility	On track Y/N	Completion Date/Status	Previous Commentary	Current Commentary
<p>1 1.HCPC should:</p> <p>a)Develop a stakeholder plan for the short to medium term for all stakeholder groups.</p> <p>b)Develop documented policies, procedures and guidance for how to manage different stakeholder groups and who manages different groups. Identify and implement best practice from each methodology. (This will help to prevent any risk from key person dependency).</p> <p>c)Develop a stakeholder query log that details queries / comments that have been received, who receipted them, how they were managed (i.e. what team the query was referred to) and any subsequent actions.</p>	<p>We agree that this is required, and further work is scheduled for this financial year and next. However, it should be noted that the production of this documentation will require resource, and this will need to be balanced with current delivery activity.</p>	<p>Head of Communications</p>	<p>Y</p>	<p>01 March 2026</p>	<p>Final resourcing plans have been implemented and final drafting of policies, procedures and interim logging mechanism is underway. This work will be further supplemented by recruitment to the in-house stakeholder team in February. The logging mechanism will be replaced by the CRM (see update below).</p>	<p>Recruitment has been completed successfully and additional resource has been added to the team. This has allowed further work to be completed on the policies, procedures and interim logging mechanism. These are now completed and in place. The logging mechanism will be replaced by the CRM contingent on wider organisational activity (see update below). This recommendation is now complete.</p>
<p>3 3.HCPC should identify how Luther Pendragon can gain access to information on other stakeholder engagement activity undertaken by HCPC on an ad hoc basis. Any 'confidential or sensitive' information could be restricted.</p>	<p>We believe making information relating to our engagement more accessible across the organisation, including with our outsourced supplier would be beneficial. The work to improve information sharing is scheduled for next financial year via the development of a business case for a CRM solution. Any solution will ensure everyone with a role in stakeholder management will have access to the information they require.</p>	<p>Head of Communications</p>	<p>Y</p>	<p><del>01 March 2026</del> 30 September 2026</p>	<p>Supplier selection is being undertaken to secure the relevant resource. The progress on CRM has been delayed due to prioritised activity in relation to the cyber attack in the first half of 2025-26. Concurrently, an investment case is being developed to release funds for CRM architectural review and roadmap which will lead to a build phase. The implementation of this recommendation will progress in line with the supplier onboarding and investment case.</p>	<p>An investment case is being developed to release funds for CRM architectural review and roadmap which will lead to a build phase. The implementation of this recommendation will progress in line with the supplier onboarding and investment case, and is subject to availability from IT and Business Change.</p>

# Item 15

## Internal Audit report – Environmental Sustainability (first considered at Audit and Risk Assurance Committee 11 June 2025)

### Recommendations summary

Priority	Outstanding recommendations
High	0
Medium	2
Low	0

Status	
Overdue	0
Open	2
Closed	0

Recommendation / Priority (RAG)	Management response	Timescale/Responsibility	On track Y/N	Completion Date/Status	Previous Commentary	Current Commentary
1 HCPC should consider using a recognised framework to underpin and direct all HCPC's environmental sustainability work.	HCPC will consider using a recognised framework with along with further advice. The 24 criteria assessment outlined in the executive summary of good practise (point three) aims to capture best practise. Elements of the assessment are derived from frameworks, e.g., SBTi (Science Based Target Initiative) and Social Value TOMs (Themes Outcomes Measures). Expert consultants conducted the assessment and led HCPC in the development of the strategy with knowledge of these and other such frameworks. We plan to recruit an Environment and Quality Manager who will bring further insight and assist with the proposed implementation of an Environmental Management System (EMS) which should provide opportunity to align with relevant frameworks that fits the needs of the organisation. The EMS will be enhanced over an extended period as our plans develop.	Head of Estates, Facilities Management and Sustainability	Y	<del>31 March 2026</del> 31 March 2027	EHS Specialist role remains vacant and will be reviewed with HR. The proof of concept for the EMS module within Business Central is planned for Q3-Q4 2026-27. HCPC continues to review environmental reporting against emerging national and international sustainability disclosure frameworks and public sector expectations, with external support.	Development of the Environmental Management System (EMS) is progressing in line with HCPC's wider EHS Framework and an ISO 14001-aligned approach. A structured EMS foundation has now been established through the EHS SharePoint Hub, which consolidates environmental policies, procedures, risk controls and governance arrangements into a single, accessible system. This provides the organisational baseline required to support alignment with recognised environmental frameworks.  Work is continuing to define HCPC's formal framework alignment approach, including consideration of ISO 14001 principles and other relevant frameworks where applicable. In parallel, the proof of concept for the EMS module within Business Central (BC) remains planned, to support structured monitoring and reporting; exact timing is to be determined in light of progress on other BC deliverables. Environmental performance review activities also continue, ensuring alignment with emerging national and international sustainability disclosure expectations. The recruitment of an EHS Specialist remains a key dependency to accelerate maturity and support full implementation.
2 The roadmap should be supported by action plans outlining who is responsible, timelines, and to allow progress tracking.	Action since the strategy's initiation in 2023, including progress and targets, has been shared with ELT, PRC, and the Council, who approved the initial emission reduction targets we are working toward. A progress update covering action to date and those planned was provided to the Council in September 2024. We will continue to provide similar updates as relevant. The recruitment of the Environment and Quality Manager will provide additional resources to assist across a range of areas including the documentation of more detailed actions plans in time.	Head of Estates, Facilities Management and Sustainability	Y	30 September 2026	Phase 1 of works to achieve operational net zero, aligned with the sustainability targets are scheduled to begin in March.	Progress against the sustainability roadmap is continuing, with a clear transition from high-level strategy towards structured delivery and oversight. A centralised governance structure has been established through the EHS SharePoint Hub, improving visibility of environmental actions, responsibilities and supporting documentation, and providing a foundation for consistent management and tracking.  Initial activities supporting the delivery of operational net zero have commenced in line with agreed targets and timelines. Work is ongoing to formalise detailed action plans with clearly defined ownership and milestones, and to integrate these into a structured EMS approach to enable effective tracking and reporting. Further development will focus on strengthening progress monitoring and ensuring regular, transparent reporting to ELT and Council. The planned recruitment of an EHS Specialist will provide additional capacity to support the full implementation of detailed action planning and ongoing programme delivery. The Executive Director of Resources is reviewing this timeframe with the Head of Estates, Facilities Management, and Sustainability.

# Item 15

## Internal Audit report – Follow-up Audit (first considered at Audit and Risk Assurance Committee 18 September 2025)

### Recommendations summary

Priority	Outstanding recommendations	Status	
High	2	Overdue	0
Medium	1	Open	2
Low	0	Closed	1

Recommendation / Priority (RAG)	Management response	Timescale/Responsibility	On track Y/N	Completion Date/Status	Previous Commentary	Current Commentary
2 Key Financial Controls- We recommend that HCPC: a) Review the composition of the 116 policies and procedures and consider whether any can be combined (e.g. P2P process) b) Update the Adding New Users to WAP Policy, ensuring it details how changes to individuals' access and approval thresholds are made c) Create a central finance manual and policy tracker. The policy tracker should detail the date of last update (which should align to the date on the document) and detail a responsible individual for ensuring the accuracy and completeness of the policy/procedure. The tracker should detail areas covered within policies and procedures. d) Update the Finance Induction Slides to align to the above changes as well as changes from SAGE to Business Central (BC).	Business Central was implemented 12th April 2024. The WAP aspect of the system is no longer relevant however HCPC will need to ensure that there are clear guidelines on how changes to individuals' access and approval thresholds are made in Business Central. HCPC are still working to fully, review, update and consolidate HCPC's finance policies. Some policies, such as the Credit Card, Investment, Financial Regulations and Expenses policies have been updated and approved by Council; Work is currently underway on updating the Financial Strategy. The team will continue to update the remaining policies and processes and aim to collate them in one Finance Manual once the Financial Strategy is approved.	Financial Controller, Financial Consultant, Head of Finance	Y	<del>31 December 2026</del> <del>31 March 2026</del> 16 September 2026 (ARAC)	We are still working on the finance manual and are aiming to complete it, including addressing all the specific areas highlighted by our internal auditors, by the end of February. This will then be submitted to the Head of Finance for review and subsequently shared with our internal auditors by mid-March.	First draft of completed finance manual was submitted on 24 March 2026. This recommendation will remain open until the next Audit and Risk Assurance Committee in September when the final draft of the finance manual has been completed.
3 Key Financial Controls- HCPC should investigate adding approvals within the finance system (for both SAGE and BC) for each addition or change to bank details, with a change of bank details being put on hold without the approval of the second individual. If it is not possible to require approval within the system, HCPC should look to add electronic signatures to the sign-off of each weeks' audit log, so that individuals checking these additions or changes can be held accountable for any errors not identified.	HCPC are working with a Business Central (BC) consultant to develop a workflow model within the system. It is anticipated that the workflow model once implemented would require bank account amendments to be processed by the Operations team once the relevant approver has received the BC amendment request & approved the amendment on the BC system. The consultant is currently supporting on a number of projects and once the essential projects are complete, the workflow model will be implemented. In the interim, a workaround is in place via a segregation of duties & the regular sign off of the BC audit log (of system changes) by the Financial Controller	Financial Controller, Financial Consultant, Head of Finance	Y	<del>30 September 2026</del> 30 September 2026	Our systems accountant and BC Consultant have experienced delays due to invoice duplications and payment duplications on our BC system. As a result this task now has to be pushed back to 30 September 2026. In the interim, we have emailed the Finance Team confirming that any new vendor setup, change of vendor name, or amendment to bank details must be submitted to the financial controller by email for review and approval prior to processing and for the approval email to be attached to BC as part of the supporting documents on BC.	Despite the increased workload and the challenges caused by duplicate invoicing, the Finance team remains on course to complete this task by 30 September 2026. In addition, the Finance team has strengthened controls around vendor management. For every new vendor setup, vendor name change, or amendment to bank details, emails are now being sent to the Financial Controller for review and approval prior to processing. This approval is then attached in Business Central (BC) as supporting documentation for audit and compliance purposes.
4 Partners- HCPC should: On a regular basis, assess whether upgrades can be made to its business systems to allow an automated transfer of payment data from the CRM system to the WAP system, which would remove the need for manual Excel spreadsheets as a delivery mechanism.	An email was disseminated by the Financial Controller for managing FTP partner payments to officers including those in the Finance and Partners team. The email detailed step by step guidance on cancelling payments, evidence required when hearings end early, duplicate payments and further checks to be completed. We saw evidence that the FTP team attach a copy of the cancellation email as evidence of a cancellation. The email is subsequently checked by the Finance team to ensure the cancellation payment is per the Cancellation policy which depends on when the cancellation email was sent. A new payroll system – due to go live on 1 October 2025, is being implemented for partners. During the second phase of the project (October 2025 – April 2026), IT will be looking at further automation of payroll with a potential to move from data upload to assignments reports (= timesheets).	Partner Project Lead	Y	01 April 2026	Phase 2 of the project is underway and an option paper will go to ELT in Q1 2026-27.	The project board decided in April 2026 that the new payroll system has sufficient checks and measures in place and that no further amendment to the current process is required. A new reporting upgrade is due to be implemented within the next month to the Nexus system, allowing further improvement of the current payment report. Reviews of all issues continue and a three and six month review has been put into place. This recommendation is now closed.

# Item 15

Internal Audit report – FTP Declarations (first considered at Audit and Risk Assurance Committee 18 September 2025)

## Recommendations summary

Priority	Outstanding recommendations	Status	
High	0	Overdue	0
Medium	0	Open	0
Low	1	Closed	1

Recommendation / Priority (RAG)	Management response	Timescale/Responsibility	On track Y/N	Completion Date/Status	Previous Commentary	Current Commentary
4 HCPC should update the existing FTP Policies and Guidance to require management to perform a structured lessons learned exercise for the declarations appeals process, including the appeals process where necessary and this should be aligned to the current HCPC lessons learned processes	We will consider what this will look like once the listing and hearing of registration appeals are fully embedded into the HCPTS as will need to think about whether it sits within our current DRG process or whether we need to design a different process which will be resource dependant.	Head of Adjudication Performance	Y	31 March 2026	The Registration appeals team will be trained on DRG in February and any referrals received will start being considered by the group from April onwards. The HCPTS practice note on registration appeals went live on 29 January.	The Reg appeals team was trained on the remit of the Decision Review Group and how to make referrals on 04 March. They will be able to make referrals to the DRG going forward.

# Item 15

## Internal Audit report – Health and Safety (first considered at Audit and Risk Assurance Committee 20 November 2025)

### Recommendations summary

Priority	Outstanding recommendations	Status	
High	0	Overdue	0
Medium	1	Open	3
Low	2	Closed	0

Recommendation / Priority (RAG)	Management response	Timescale/Responsibility	On track Y/N	Completion Date/Status	Previous Commentary	Current Commentary
3 Continue to develop the communication plan for the framework, but ensure this includes communication from a member of senior management.	We will finish development of the communications plan, noting to include senior management involvement and begin communications following approval of the framework.	Environmental Health and Safety Manager	Y	31 December 2026	EHS is working closely with Communications team to develop and implement the Communication plan, which will involve executive and senior management.	Communication Plan has been developed in collaboration with the Communications Team and includes defined senior management involvement.
4 Update both the risk assessment and action tracker with specific individuals to allow for targeted follow up as soon as possible.	Now we have the meetings in place to discuss actions, we will be adding the relevant individuals to actions and the rationale where the timeframe does not align to the risk based timeframes	Environmental Health and Safety Manager	Y	31 December 2026	The Action Planner and Risk Assessment continue to be updated as part of Business As Usual (BAU).	Risk Assessment and Action Tracker are actively maintained as part of Business as Usual (BAU).
5 Document the rationale for the extended timelines on the action tracker as soon as possible.	Now we have the meetings in place to discuss actions, we will be adding the relevant individuals to actions and the rationale where the timeframe does not align to the risk based timeframes	Environmental Health and Safety Manager	Y	31 December 2026	Action Tracker (Microsoft 365 platform) is designed to include any rationale for extending the allocated time to complete an action. Presently, no extensions are required.	The Action Tracker includes functionality to document rationale for any extended timelises. Where timeframes deviate from risk-based expectations, justification will be formally recorded, reviewed through governance meetings and aligned with operational priorities and resource availability.  At present, no timeline extensions requiring justification have been identified.

# Item 15

## Internal Audit report – Business Central (first considered at Audit and Risk Assurance Committee 11 March 2026)

### Recommendations summary

Priority	Outstanding recommendations	Status	
High	0	Overdue	0
Medium	2	Not yet due	5
Low	3	Completed	0

Recommendation / Priority (RAG)	Management response	Timescale/Responsibility	On track Y/N	Completion Date/Status	Current Commentary
1 HCPC should determine if it prefers to have an overarching Financial Regulations document which cross references to detailed procedure documents, or detailed financial manual with all procedures included (a similar finding has been made previously). Regardless of approach, the gaps in procedures identified should be addressed, including adding reference to BC as the finance system in use.	We agree with the recommendation. We will produce a comprehensive Finance Manual that will reference the Financial Regulations and set out the detailed policies, procedures, and processes in one place. This manual will also address the specific areas you have emphasised, including documentation of journal entry processes and approvals, reconciliation requirements between BC and feeder systems, processes for verifying system integrations, and the management of user access.	Aihab Al Koubasi, Financial Controller	Y	<del>31 March 2026</del> 16 September 2026 (ARAC)	The first draft of the Finance Manual was submitted on 24 March 2026. This manual consolidates and documents all items that were recommended by the Internal Auditors. This recommendation will remain open until the next Audit and Risk Assurance Committee in September when the final draft of the finance manual has been completed.
2 The Financial Regulations should have a complete scheme of delegation included, rather than just for financial commitments, or a separate document should be created.	We agree with the recommendation. We will incorporate a full scheme of delegation covering all key financial approval limits within the finance manual.	Aihab Al Koubasi, Financial Controller	Y	<del>31 March 2026</del> 16 September 2026 (ARAC)	The first draft of the Finance Manual was submitted on 24 March 2026. This manual consolidates and documents all items that were recommended by the Internal Auditors. This recommendation will remain open until the next Audit and Risk Assurance Committee in September when the final draft of the finance manual has been completed.
3 Management should determine which employees should receive mandated training and what this training should look like. This should include whether this only applies to those taking on responsibility for BC and if it should be refreshed on a periodic basis (i.e annually).	We agree with the recommendation to determine which employees should receive mandated training and what this training should consist of. We will put this in place as suggested and ensure it is designed and applied in line with the points raised.	Aihab Al Koubasi, Financial Controller	Y	31 December 2026	The Finance team has completed a Training Manual for purchase orders which includes video-based instructions on key processes. The team is currently working to complete the remaining finance-related training materials to ensure full coverage of all core processes by 31 December 2026
4 Management should develop standardised training for those individuals who require it and monitor completion of it, following up where required.	We accept the recommendation to develop standardised training for those who require it and to monitor completion. We will ensure that this is implemented as set out above and that appropriate follow-up takes place where needed.	Aihab Al Koubasi, Financial Controller	Y	31 December 2026	The Finance team has completed a Training Manual for purchase orders which includes video-based instructions on key processes. The team is currently working to complete the remaining finance-related training materials to ensure full coverage of all core processes by 31 December 2026
5 Where key processes are updated, ensure there is at least communication to relevant individuals on these changes, and update training where required.	We accept the recommendation and will ensure that any updates to key processes are communicated to all relevant individuals, with training materials updated accordingly, in line with what has been outlined above.	Aihab Al Koubasi, Financial Controller	Y	31 December 2026	The Finance team has completed a Training Manual for purchase orders which includes video-based instructions on key processes. The team is currently working to complete the remaining finance-related training materials to ensure full coverage of all core processes by 31 December 2026.