# Audit and Risk Assurance Committee
# Forward Programme 2027

| | | | | | 11 March | 23 June | 15 September | 10 November |
|---|---|---|---|---|---|---|---|---|
| **ITEM** | **EXEC LEAD** | **PRESENTER/AUTHOR** | **WHERE BEFORE** | **WHERE AFTER** | **Agenda items: 11 Feb Papers: 2 Mar** | **Agenda items: 20 May Papers: 14 Jun** | **Agenda items: 12 Aug Papers: 6 Sep** | **Agenda items: 7 Oct Papers: 1 Nov** |
| **Opening Items** | | | | | | | | |
| 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 |
| **Risk and Assurance** | | | | | | | | |
| Strategic risk register | CA | Head of Assurance and Compliance | ELT | Council | X | X | X | X |
| Operational risk register | CA | Head of Assurance and Compliance/ Information Governance and Risk Lead | ELT | N/A | X | | | |
| Unified assurance report | CA | Head of Assurance and Compliance | ELT | N/A | X (including private update) | X | X | X |
| Risk appetite review | CA | Head of Assurance and Compliance | ELT | Council | X | | | |
| Finance policies (for consultation as required) | AB | Head of Finance | ELT | PRC/ Council | X Reserves policy | | | X Investment policy |

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| Speaking up (whistleblowing) policy (next due 2028) | CA | Head of Governance | N/A | Council | | | | |
| Freedom to speak up annual report | 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 | Information Governance and Risk Lead | ELT | N/A | X | | | |
| Risk of fraud at the HCPC (next due 2027 TBC) | CA | Information Governance and Risk Lead | ELT | N/A | | | | |
| BSI ISO 27001 surveillance audit report | CA | Information Governance and Risk Lead | ELT | N/A | | X | | |
| Strategic risk deep dives | CA | Head of Assurance and Compliance | N/A | N/A | X assurance pillar: succession planning and business continuity | X assurance pillar: quality control | X assurance pillar: training and induction guidance and process | X assurance pillar: guidance and process |
| Biannual external and internal auditor only session | CA | Various | N/A | N/A | | X | | X |
| Annual information governance report 2025-26 | CA | Information Governance and Risk Lead | ELT | N/A | | X | | |

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| Annual feedback and complaints report 2025-26, including feedback and complaints update | CA | Head of Assurance and Compliance | ELT | N/A | | X | | |
| **Internal Audit** | | | | | | | | |
| Internal audit progress report (including internal audit recommendations tracker) | 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 reports - TBC | CA | Internal Auditor | N/A | N/A | | | | |
| Internal audit plan 2027-28 (including charter/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 (draft - TBC) | X (final) | | |
| Internal audit performance review | CA | Head of Assurance and Compliance | N/A | N/A | | X | | |
| Internal auditor appointment/extension (next due 2028) | CA | Head of Assurance and Compliance | ELT | Council | | | | |
| **External Audit** | | | | | | | | |
| 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 audit certificate | AB | NAO | ELT | Council | | | X | |

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| Management response letter | AB | NAO | N/A | N/A | | | | X |
| External auditor performance | AB | ED of Resources | N/A | Council | | | | X |
| **Annual Report and Accounts** | | | | | | | | |
| 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 (update) | X (update) | X (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 | | |
| **Governance** | | | | | | | | |
| Review of Committee effectiveness/standing orders | N/A | Head of Governance | N/A | Council | X | | | |
| Review of Committee key performance indicators and reporting arrangements | N/A | Head of Governance | ELT | N/A | X | | | |
| Committee forward plan | N/A | Committee Secretary | N/A | N/A | X | X | X | X |
| **Closing items** | | | | | | | | |
| Committee reflection | N/A | Committee Chair | N/A | N/A | X | X | X | X |

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| 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 (as required) | N/A | Committee Chair | N/A | N/A | X | X | X | X |