

13 March 2024

HCPC internal audit recommendations tracker

Executive Summary

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.

Recommendations which have been implemented have been removed from this report. The original numbering of recommendations has been retained.

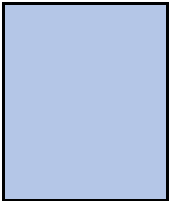
Please refer to individual internal audit reports for the background to recommendations.

Previous consideration	This is a standing item considered at each meeting of the Committee.
Decision	The Committee is asked to discuss and note the report.
Next steps	The next report will be received in June 2024
Strategic priority	All
Risk	All
Financial and resource implications	None as a result of this paper.
Author(s)	Ewan Shears, Feedback and Complaints Manager ewan.shears@hcpc-uk.org
ELT Sponsor	Alastair Bridges, Executive Director of Resources alastair.bridges@hcpc-uk.org

Internal Audit report – HCPC Payroll and IR35 (considered at Audit and Risk Assurance Committee 15 November 2023)

Recommendations summary

Priority	Outstanding recommendations	Status
High	1	Overdue 1
Medium	4	Not yet due 0
Low	0	Completed 4



Recommendation / Priority (RAG)	Management response	Timescale/Responsibility	Completion Date/Status	Current Commentary	Commentary log
<p>1 Where key processes are not formally documented for payroll activities there is a risk that employees are overpaid and the monies cannot be recovered.</p> <p>HCPC should update the Payroll Manual to include the following:</p> <p>a) A documented process for recovering overpayments from employees.</p> <p>b) Defined and documented timelines of when leavers and changes should be processed on the Core HR system.</p>	<p>Payroll is currently managed externally and is in process of being brought inhouse. Recommendations to be included once migration has been completed successfully. Payroll procedures process chart already covers the process and timelines. If overpayments have been made- the leaver’s letter sets out how the overpayments will be recovered. The HCPC contracts also makes reference to overpayments and how these will be recovered. (Payroll procedures process map attached)</p>	<p>a) 31 December 2023</p> <p>b) N/A in place</p> <p>Madalina Botezatu Payroll Manager - Finance</p>	<p>Completed</p>	<p>a) The payroll manual has been updated to include the process for recovering overpayments from both leavers and existing employees.</p>	<p>N/ A</p>

<p>2 Where employees undertake substantial overtime hours there is a risk to employees' wellbeing which could result in stress and ultimately periods of prolonged leave as well as a breach of the working time directive.</p> <p>HR should:</p> <p>a) Create staff awareness regarding the Work Time Regulations 1998 and the number of acceptable 'overtime' hours staff can work.</p> <p>b) Follow-up on any overtime hours that are classed as 'excessive' with Managers and confirm this is an 'exception' rather than routine. HR should confirm waivers are in place where required.</p>	<p>a) This is covered via Work Time Regulations 1998 Act and noted in Overtime Policy. Maximum of 48 hours over 7-day period. Current work hours per week is 35 hours which means weekly threshold for overtime is 13 hours per week. Those employees who work beyond 35 hours have signed a waiver. Although overtime offering has now been minimised. Awareness on policy and regulations to be shared with Line Managers.</p> <p>b) The overtime process is now managed via on-system approvals up to department head level and we also provide monthly overtime reports for specific departments with a view by individual, hours and associated costs. Overtime for the previous financial year was significantly higher due to the level of international applications that required additional time and effort for processing.</p>	<p>31 December and Ongoing</p> <p>Human Resources IT</p>		<p>Currently there is no one employed that works over 35 hours and therefore there are currently no waivers on file. Over time drastically decreased in departments across the organisation, there haven't been any excessive overtime hours since audit conducted, payroll manager and HR team have been actively reviewing overtime on a monthly basis to ensure no excessive overtime hours are worked.</p>	<p>N/ A</p>
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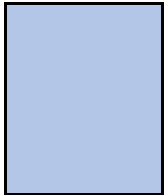
<p>3 Where user access rights to Core HR by 'super users' such as HR and payroll staff is not reviewed on a regular basis there is a risk that 'super users' who have left or changed roles within HCPC are able to access the system (and see personal data) and make changes. This risk is further heightened where there is no audit trail for the tasks such as setting up new profiles within the system.</p> <p>HCPC should:</p> <p>a) Review 'super user' HR and payroll staff system access to Core HR on an annual basis and document this check within a suitable procedure.</p> <p>b) Consider what action they can undertake to ensure there is an audit trail of updating and creating user profiles.</p>	<p>a) The payroll module to CoreHR will only be accessible to the Payroll manager once payroll is inhouse. The people management modules of the system will only be accessible by HR. HR review of access ongoing and leavers access stopped on termination.</p> <p>b) User profiles are created by IT. This is now resolved and being updated progressively.</p>	<p>a) Human Resources Business - 31 December 2023 (awareness on policy and regulations) Ongoing monthly monitoring.</p> <p>b) Head of Finance - Completed</p>		<p>Since the audit we have created a report of super users which will be run on an annual basis and recorded and saved accordingly</p>	N/ A
<p>4 Where reconciliations are not undertaken between employee bank accounts vs supplier bank accounts there is a risk that payments are made into employee bank accounts which are disguised as suppliers.</p> <p>On an annual basis, employee vs supplier bank account checks should be undertaken across the whole organisation. Other triggers for review of employee vs supplier bank account details could include the following: onboarding of new suppliers, new or change in supplier bank details and new employee details.</p>	<p>This was highlighted in a review meeting, and we are in agreement with this recommendation. We will be implementing this control measure going forward to ensure that duplication of bank details in terms of both data quality and fraud prevention are addressed.</p>	<p>December 2023 Finance</p>		<p>We are in the process of carrying out a reconciliation check. We have obtained all employees together with their bank details from our payroll software. We have not been able to download a list of suppliers with their bank details from our Sage Accounting Software. We are therefore going to reach out to Sage to assist us with this and then implement a reconciliation check on a regular basis.</p>	N/ A

<p>5 Failure to adhere to the IR35 rules and regulations could lead to HCPC incurring substantial fines and reputational damage.</p> <p>HCPC should:</p> <p>a) Ensure there is an up-to-date Status Determination Statements (SDS) of all present contractor.</p> <p>b) Retain all SDS documents in a central location.</p> <p>c) Introduce formal IR35 training for staff who manage contractors within the HR/Payroll team.</p> <p>d) Implement a log/register to keep a record of all contractors that have completed IR35 assessments and monitor.</p>	<p>a) A centralised folder has been created where all contractor details and SDS documents are kept on file.</p> <p>b) IR35 Guidance Training was held 13/09/2023 with HR Team. Review / retrain as required.</p> <p>c) Now completed</p> <p>d) Register has been created. Ongoing monitoring.</p>	<p>a) September 2023</p> <p>b) 13 September 2023</p> <p>c) Complete</p> <p>d) 31 October 2023</p>		<p>Up to date Status Dertimation Statements continue to be recorded for all contractors and this is filed in a centralised location. Last IR35 training was delivered to the HR team in September 2023 with guidance documents and full training sides available for any new starters in the HR team. The register for the contractors that have completed the IR35 assessment is still in use and is regularly monitored</p>	<p>N/ A</p>
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Internal Audit report – Regulatory Policy (considered at Audit and Risk Assurance Committee 15 November 2023)

Recommendations summary

Priority	Outstanding recommendations	Status
High	0	Overdue 0
Medium	1	Not yet due 4
Low	3	Completed 0



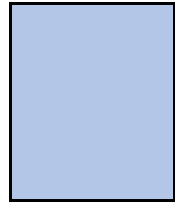
Recommendation / Priority (RAG)	Management response	Timescale/Responsibility	Completion Date/Status	Current Commentary	Commentary log
<p>1 Where policies, procedures and guidance are not in place and up to date there is a risk that consultations are managed inconsistently, ineffectively and do not allow for a forum whereby stakeholders can voice their concerns or thoughts. As a result, the outcomes from consultations may not be effective in impacting future policies and ensuring buy in from key stakeholders to their implementation.</p> <p>HCPC should develop policies, procedures and guideline which cover the below suggested areas:</p> <ul style="list-style-type: none"> • Strategy and Planning: Consultation strategy and planning, how, who and when the planned consultations will be undertaken including how non-cyclical consultations will be factored in the plan. • Pre-consultation guidelines – things to be considered pre the consultation activity starts. • Milestones: Consultation key timeliness, stage wise reporting, documentation storage. • Stakeholder engagement: including pre-consultation surveys, during consultation surveys, webinars, workshops etc. • Consultation reporting: Post consultation final report content, areas to consider, internal reporting process. • Feedback: Post consultation feedback from internal and external stakeholders. • Publishing: How to externally publish and report any policy changes. • Lessons learnt from consultations and shared within the Policy team • Management and oversight: Consultation with ELT and Council approval, what will be included in an ELT paper e.g., risk assessments, scope of consultation, main key stakeholders etc. 	Building on recommendations of audit and expertise in team, develop a standardised consultation procedure	<p>Q1 2024-25</p> <p>Rachael Gledhill, Head of Policy & Standards</p>		In progress, no new updates.	N/A

<p>2 There is risk that consultations and the respective subject matters where not compared to HCPC's strategic risk register may not align with HCPC's risk appetite. This could lead to reputational damage for HCPC.</p> <p>HCPC should align its risk assessment for individual consultations directly to the strategic risk register and report this in its papers to ELT and the Council. The paper should set out whether the subject matter risk sits within the risk appetite or outside of the risk appetite. Where the consultation subject matter sits outside, HCPC should consider whether additional controls are required such as what additional actions will be undertaken because of the risk assessment. HCPC can also consider the 'phrasing' of consultations to ensure appropriate for the risk and to enable stakeholder buy-in.</p>	<p>Working with Governance, discuss how we might include risk assessment and risk appetite within governance paper cover sheets across the organisation.</p>	<p>Q4 2024-25</p> <p>Anna Raftery, Head of Assurance and Compliance</p>		<p>Governance will be sending out a draft cover sheet and guidance to get feedback with a view to launching this before the next Council and Committee meetings in May/June 2024. We are going to use the same cover sheet for ELT too and it does include the statement of risk appetite.</p>	<p>N/ A</p>
<p>3 Where no formal lessons learnt process is in place there is a risk that learnings will not be fully identified and able to make a positive impact on future consultations and team efficiency and effectiveness.</p> <p>A formal process for undertaking and reviewing lessons learnt should be established.</p>	<p>Incorporate this into the consultation process outlined in Finding 1</p>	<p>Q1 2024-25</p> <p>Rachael Gledhill, Head of Policy & Standards</p>		<p>In progress, no new updates.</p>	<p>N/ A</p>
<p>4 Staff may be over or underutilised within the Policy team, which may impact staff well-being and overall team performance.</p> <p>The Policy team should use the work planner to include staff assigned to consultations to demonstrate workloads and where alternative approaches to the current workforce may be required.</p> <p><i>(As per recommendation 1, a formalised approach should be put in place for work planning and work force management.)</i></p>	<p>Incorporate into Team work planning for 2024-25</p>	<p>Q4 2023-24</p> <p>Rachael Gledhill, Head of Policy & Standards</p>		<p>In progress, no new updates.</p>	<p>N/ A</p>

Internal Audit report – Partners Review (considered at Audit and Risk Assurance Committee 15 November 2023)

Recommendations summary

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



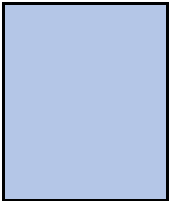
Recommendation / Priority (RAG)	Management response	Timescale/Responsibility	Completion Date/Status	Current Commentary	Commentary log
<p>1 Where there are high levels of manual intervention required for the calculation of partner payments, and limitations on the second line assurance checks completed by areas such as Finance, there is a risk that payments are made incorrectly, and resources are not working efficiently.</p> <p>HCPC should:</p> <p>a) Review the process for calculating cancellation payments within the FtP directorate, and the methods of calculation. Consider whether the process can be redefined and updated to be more efficient.</p> <p>b) Ensure where practicable, all requests for payment which are derived from data in the Nexus system, include supporting documentation. Finance should then verify the payment charge is valid and has not been previously paid.</p> <p>c) 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.</p>	<p>WE ACCEPT THE FINDINGS AND ADD THAT FURTHER ANALYSIS WILL BE COMPLETED BY THE END OF THE MONTH.</p>	<p>1 April 2024</p> <p>Uta Pollmann, Partner Project Lead</p> <p>Aihab Al Koubaisi, Financial Controller</p> <p>Deborah Oluwole, FTP</p>		<p>Finance check processes have improved after working with FTP to gain a better understand of the Nexus report and the data shared. A specific Inbox was created to communicate cancellations between FTP and the finance department to add an additional layer of control.</p>	N/A

<p>2 There is a risk that where there is limited guidance on how long CPD assessments should take, assessors may ‘rush’ assessments to maximise the number of assessments they undertake to maximise the fees payable. As a result, assessors may sign off inappropriate assessments, that could ultimately put patients at risk.</p> <p>HCPC should:</p> <p>a) Review the process for CPD Assessments to include more specific detail on the expected time and review work to be carried out. This should specify how long assessments are expected to take, and if considered necessary, include a specific requirement to assess the CPD record and verify that a sample of courses provided a satisfactory level of training. For example, assessors could be required to score courses or other training activity with a determined amount of CPD units to indicate their effectiveness and then confirm whether a minimum number of CPD units have been accumulated by the partner during the two-year review period.</p> <p>b) Consider re-introducing a maximum number of assessments that an assessor can undertake in a specified period.</p> <p>c) Undertake periodic spot checks on CPD assessments to verify that the level of review is consistent with policy requirements, ie that there has not been a ‘light touch’ review which does not delve into the details of training and make a formal assessment of its suitability.</p>	<p>WE ACCEPT THE FINDINGS AND ADD THAT FURTHER ANALYSIS WILL BE COMPLETED BY THE END OF THE MONTH.</p>	<p>1 April 2024</p> <p>Uta Pollmann, Partner Project Lead</p> <p>Vesna Maglov, Registration Manager</p>	<p>Revised due date 31 July 2024</p>	<p>We have reviewed the CPD audit form and will pilot the new form shortly with current CPD assessor to gather their feedback. After the pilot, the new form can't be introduced until 31 July as we need to wait for a gap in the CPD cycle due to the require system update to reflect the changes.</p>	<p>N/ A</p>
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Internal Audit report – Diversity Review (considered at Audit and Risk Assurance Committee 15 March 2023)

Recommendations summary

Priority	Outstanding recommendations	Status
High	0	Overdue 0
Medium	0	Not yet due 0
Low	1	Completed 1

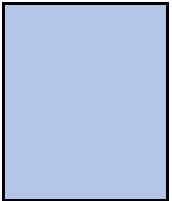


Recommendation / Priority (RAG)	Management response	Timescale/Responsibility	Completion Date/Status	Current Commentary	Commentary log
<p>4 If the topics detailed above are not included in benchmarked training, staff members may not have sufficient awareness over compliance and reporting requirements in relation to ED&I, nor may they be sufficiently aware of the process of challenging and reporting inappropriate behaviour</p> <p>We recommend that management consider refreshing the ED&I training module and including the areas of good practice noted above.</p>	<p>We will be refreshing the EDI module this new FY, and will consider the content suggested identifying elements most relevant for staff training.</p>	<p>31 March 2024</p> <p>Tehmina Ansari – L&D Manager</p>		<p>EDI eLearning (revised) - This has been launched on 26 February 2024 to all staff as part of this year's compliance training package.</p>	<p>Commentary History See Appendix 1 or [PRESS]</p>

Internal Audit report – Unified Assurance Framework (considered at Audit and Risk Assurance Committee 15 March 2023)

Recommendations summary

Priority	Outstanding recommendations	Status
High	0	Overdue 1
Medium	2	Not yet due 1
Low	0	Completed 0



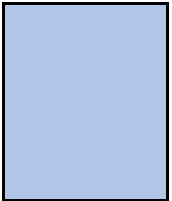
Recommendation / Priority (RAG)	Management response	Timescale/Responsibility	Completion Date/Status	Current Commentary	Commentary log
<p>1, 2 & 3 The current approach to determining the control environment in each department may mean that key aspects of the line 1 control environment is overlooked. Furthermore, lack of a Quality Framework may make it more difficult to compare the adequacy and effectiveness of controls operating across the organisation.</p> <p>1. Develop a Quality Framework that contains ‘pillars’ to create a standard way in which to assess the control environment across departments. These pillars could include Policies and Guidance, Induction and Training, Quality Checks / Peer Review, Continuous Improvement and Performance Monitoring, as examples (Year 1).</p> <p>2. For each pillar, design high level guidance setting out expectations for the expected controls to be captured within each pillar, including a good/better/best system of self assessment to support continuous improvement (Year 1).</p> <p>3 Ask teams to complete a self-assessment against each of the pillars, utilising the good practice guidance. Collate these responses and use them as the basis for the population of the UAF (Year 2).</p>	<p>The variability of level 1 assurance activity across departments reflects the existing matrix of departmental workload, resources, processes and stability of those variables. Level 1 check enhancement may require resources greater than those possible under existing financial constraints.</p> <p>However, efforts to include these potential pillars will continue and progress to deliver against these pillars will be monitored.</p>	<p>Requires a complete cycle of audits to create and check compliance</p> <p>01/03/24 Year 1 activities and 01/03/25 Year 2 active use in UAF.</p> <p>Anna Raftery, Head of Assurance and Compliance.</p>		<p>Q4 risk & assurance meetings are taking place currently. A review of the pillars will take place once these are completed, in order to assess if these are adequate.</p> <p>In Q1 2024-25 a self assessment exercise will be run against these pillars, with guidance provided. These assessments will then be discussed in the Q1 R&A meetings</p>	<p>Commentary History See Appendix 1 or [PRESS]</p>

5 & 6	<p>Failure to have an independent assessment of controls could result in an unreliable or inaccurate assessment of control adequacy and effectiveness, thus giving those charged with governance false assurance as to the efficacy of HCPC's system of governance, risk management and internal control.</p> <p>5. Following implementation of recommendations 1-4, The Quality Assurance Team should introduce a rolling programme of reviews of team assurance maps over a three-year cycle, assessing the veracity of the self-assessment statements and providing an independent assessment of the strength of the control environment (Year 2).</p> <p>6. As part of the above process, collate information on best practice observed and use this to continually improve the good practice guidance and Quality Framework (Year 2).</p>	<p>Departmental self-assessment statements and methods will be evaluated on a case by case basis, to check the veracity of claimed effectiveness, and share best practise where observed and applicable to other departments.</p>	<p>1 March 2024</p> <p>Anna Raftery, Head of Assurance and Compliance.</p>	<p>Revised due date: Q2 2024-25</p>	<p>This has been moved back due to resource, risk level, and stage of recommendations 1-3. Following self assessment exercise in Q1 2024-25 these recommendations will be reviewed again to determine how best to proceed or if they have been superseded by other work.</p>	<p>Commentary History See Appendix 1 or [PRESS]</p>
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Internal Audit report – Registrant Forecasting Review (considered at Audit and Risk Assurance Committee 9 November 2022)

Recommendations summary

Priority	Outstanding recommendations	Status
High	0	Overdue 1
Medium	3	Not yet due 0
Low	0	Completed 2



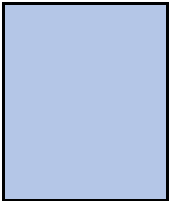
Recommendation / Priority (RAG)	Management response	Timescale/Responsibility	Completion Date/Status	Current Commentary	Commentary log
<p>2 Where updates made to the assumptions applied within the model are manually updated within the output report there is a risk that errors and conflicting numbers are produced which can result in ambiguity as to which is the correct data and thus the accuracy of the registrant numbers being produced which ultimately are used for decision making purposes.</p> <p>We recommend that a method of cross-referencing is considered between the output report generated by the model and the inputs section, to prevent users from potentially being misled.</p>	<p>This exercise will become part of the regular periodic reconciliations for our month-end reporting.</p>	<p>January 2023</p> <p>Jagana Abubacarr – Finance BP</p>	<p>Revised completion date: end of March 2023</p>	<p>This is now been done with Finance model (which is also in the process of been simplified to ensure to ensure accuracy) as a work around which we cross reference with BC and CRM, the plan to automate this in phase 2 of Business Central</p>	<p>Commentary History See Appendix 1 or [PRESS]</p>

<p>4 Where there is manual intervention, for example extracting the number of registrants from the model and importing into the Financial model there is a risk that errors arise which can ultimately affect decision making and further numbers generated.</p> <p>4. a) Investigate whether it is possible to do an automated upload from the model into the Financial model. If this is not possible, consider whether the model can be adapted to include what is required for the Financial model with less manual intervention. A secondary check should be undertaken for all data extracted from the model that is incorporated into the Financial model to verify accuracy.</p> <p>4. b) Consider if it is possible to incorporate and thus easily identify from the model the number of registrants on discounted registrant fees and those on full registrant fees to support the Finance team further.</p>	<p>This is happening already, to a certain extent, whereby registrant numbers are extracted from the CRM system to inform our financial figures. Further work will need to be carried out to incorporate this seamlessly as part of the overall process.</p>	<p>January 2023</p> <p>Jagana Abubacarr – Finance BP</p>	<p style="background-color: red; color: red;">[REDACTED]</p>	<p>Finance model as a work around with some input and understanding from HCPC model, the plan now is to automate this in phase 2 of Business Central</p>	<p>Commentary History See Appendix 1 or [PRESS]</p>
<p>5 Variances in registrant data may go undetected, which may result in model adaption not made and/or investigation into variances not taking place</p> <p>We recommend that the Forecasting team check whether the variance analysis built into the model operates as intended.</p>	<p>Once the full handover of registrant forecasting is completed and the area is managed by the Finance Team, we will create specific reports to identify key variances for the specific areas of income and the key drivers for the movements between actuals and forecast.</p>	<p>January 2023</p> <p>Ifeoluwa Ojo, Senior Finance BP</p>	<p style="background-color: lightgreen;">Revised completion date: end of September 2023</p>	<p>This is now been done using the Finance model (which is also in the process of been simplified to ensure to ensure accuracy) and senior management review on a quarterly basis.</p>	<p>Commentary History See Appendix 1 or [PRESS]</p>

Internal Audit report – Education Standards (considered at Audit and Risk Assurance Committee 9 June 2022)

Recommendations summary

Priority	Outstanding recommendations	Status
High	0	Overdue 1
Medium	0	Not yet due 0
Low	1	Completed 0

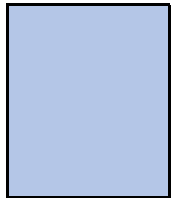


Recommendation / Priority (RAG)	Management response	Timescale/Responsibility	Completion Date/Status	Current Commentary	Commentary log
<p>1 Key Risk Area 1: Suitable organisations are appointed to deliver educational programmes</p> <p>HCPC should continue to keep the standards under review and provide an annual update to the Education and Training Committee highlighting any issues which have arisen that could prompt an interim review mid-cycle.</p>	<p>Action: Develop an annual reporting mechanism to highlight any issues that could prompt an interim review of the Standards to the Education and Training Committee.</p>	<p>Action Owner: Head of Policy, Standards and Strategic Relationships</p> <p>Completion date: 31/08/2022</p>	<p>Revised date 31 December 2022</p> <p>2nd Revised date: Due to commence Q4 2023-24.</p>	<p>No further update, the SETs review is still planned to begin in Q4 of this financial year.</p>	<p>Commentary History See Appendix 1 or</p> <p>[PRESS]</p>

Internal Audit report – Registration Payment Process (considered at Audit and Risk Assurance Committee 9 June 2022)

Recommendations summary

Priority	Outstanding recommendations	Status
High	0	Overdue 1
Medium	1	Not yet due 0
Low	0	Completed 0



Recommendation / Priority (RAG)	Management response	Timescale/Responsibility	Completion Date/Status	Current Commentary	Commentary log
<p>2 Key Risk Area 2: Systematic issues from the 2020/21 financial reporting exercise have been cleared</p> <p>A long-term solution systems-based solution should be introduced which eliminates, as much as reasonably practicable, the requirement for complex monthly reconciliations and manual journal postings to HCPC's finance system.</p> <p>Status update from BDO following Follow up Audit June 2023: HCPC are working with KPMG to implement the new finance system having a provisional go-live date of early July 2023. However, due to a required extension to the Vision and Validate stage, and subsequent expiation of must-have scope, there is now a revised due date is December 2023</p>	<p>Paper submitted to Exec Team stating that a retender will be undertaken to ensure we are covered by the correct CCS Framework agreement and a staggered project implementation approach, as we have an existing platform and partial implementation from which to build on. In the interim, we are close to completing our manual income reconciliations with a level of automation introduced within our files to produce expected revenue, based on our fee structure, which is dependent on the specific renewal cycle and also the type of applicant/registrant (UK or International). This is then compared against the amounts in Business Central and any differences are investigated and, thereafter, corrected within Business Central and/or Customer Engagement (CRM system). Once all corrections and adjustments are made, a final summary check will be carried out to ensure total amounts in BC versus total amounts for expected revenue match. Our reconciliation files will hold data on an individual basis, which will enable us to provide detailed backing of our recognised income and deferred income to audit.</p> <p>We have set a deadline for potential suppliers to submit their bids to undertake the Business Central Reimplementation Project by 10th June.</p>	<p>Action Owner: Mahmoud Hamed (Finance Operations Manager)</p> <p>Completion date: 10 June for receipt of bids, timescales</p> <p>Date for a single finance system - 31 March 2023.</p>	<p>Revised Date: Provisional go live date is now JULY 2023</p> <p>revised provisional go-live date of November/December 2023</p> <p>revised provisional go-live date of January 2024</p> <p>revised provisional go-live date of April 2024</p>	<p>We have needed to do further testing of the system and the data migration exercise. This has had a knock-on effect on the go-live date of January 2024 with a revised Provisional go-live date of April 2024.</p>	<p>Commentary History See Appendix 1 or</p> <p>[PRESS]</p>

Internal Audit report – Safeguarding controls (considered at Audit and Risk Assurance Committee 9 March 2022)

Recommendations summary

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



Recommendation / Priority (RAG)	Management response	Timescale/Responsibility	Completion Date/Status	Current Commentary	Commentary log
Committee note (March 2022): Whilst some of the management actions were reported as being contained in workplans and therefore completed, the Committee agreed that those actions should remain active in the recommendation tracker with implementation dates until completed.		N/A	N/A	N/A	N/A
<p>4 Key Risk Area 2: Guidance to registrants on standards and safeguarding risks</p> <p>HCPC should develop a suite of safeguarding materials aimed at assisting registrants manage key safeguarding risks which they may encounter during the course of their professional roles. These materials should be readily available to registrants through HCPC's website. This should be benchmarked against the safeguarding materials provided by other healthcare professions regulators.</p> <p>HCPC should also consider delivering specific safeguarding guidance sessions as part of the programme of Professional Liaison Service webinars.</p> <p>Status update from BDO following Follow up Audit June 2023: Webinars have been developed by HCPC and attended by staff to help increase safeguarding awareness across the organisation. For example, the #myhpcstandards webinar on safeguarding, which included a survey where 95% of staff rated the webinar as good and above. Work is ongoing with updating policies, procedures and guidance and subsequently making these more accessible to staff. Revised due date: September 2023</p>	<p>While we have materials relevant to safeguarding (eg #MyStandards webinars) these are not readily accessible or specifically flagged as safeguarding materials. There is an opportunity to review our materials and update/improve them via the planned review of our Standards of Conduct, Performance and Ethics, due in 2022/23.</p> <p>Action: (1) Add to 2022/23 Policy and Comms team workplans. (2) Add safeguarding to 2022/23 Prof Liaison event programme.</p>	<p>Action Owners: Rachael Gledhill (Head of Policy & Strategic Relationships), Kellie Green, (Head of Professionalism and Upstream Regulation), Tony Glazier (Communications Lead)</p>	<p>Revised due date: September 2023 Partially completed November 2023.</p>	<p>RG: Work on supporting guidance and materials around SCPEs being scoped. Implementation of SCPEs including comms underway leading to Q3 23-24 when new standards take effect.</p> <p>TG: Comms support will be provided when it comes to promoting the new standards and guidance, and creating content to support understanding.</p>	<p>Commentary History See Appendix 1 or [PRESS]</p>

<p>6 Key Risk Area 4: Controls to identify safeguarding issues identified through DBS</p> <p>HCPC should explore the feasibility of having a formal relationship with Disclosure Scotland as it currently has with the DBS, whereby the DBS proactively alerts the HCPC of registrants who have been arrested or convicted for a serious criminal offence.</p> <p>Status update from BDO following Follow up Audit June 2023:</p> <p>The Chief Information Risk and Security Officer (CIRSO) has contacted Disclosure Scotland to investigate implementing a formal relationship with them. Further action is required to establish what this relationship may look like.</p> <p>Revised due date: September 2023</p>	<p>Action: The DBS covers both England and Wales and NI. We do have a relationship with Disclosure Scotland and receive information from them, but we do not have a formal MOU with them. The feasibility of implementing a formal relationship will be explored.</p>	<p>Action Owner: Roy Dunn Completion date: 31 July 2022</p>	<p>Revised due date: September 2023</p>	<p>Latest feedback is that it is still up for consideration by their Executive Management Team, although there seems to be a lack of enthusiasm to pursue an MoU.</p>	<p>Commentary History See Appendix 1 or [PRESS]</p>
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Appendix 1 - Commentary History - a log of the last 4 Audit and Risk Assurance Committee updates

Diversity Review	Nov-23	Sep-23	Jun-23	Mar-23	
<p>4 If the topics detailed above are not included in benchmarked training, staff members may not have sufficient awareness over compliance and reporting requirements in relation to ED&I, nor may they be sufficiently aware of the process of challenging and reporting inappropriate behaviour</p> <p>We recommend that management consider refreshing the ED&I training module and including the areas of good practice noted above.</p>	<p>We have created a revised draft module and this is currently being piloted and reviewed in readiness for launch in compliance elearning package in 2024.</p>	<p>The review of the EDI module is remains underway.</p>	<p>The review of the EDI module is underway currently.</p>	<p>N/A</p>	<p>To return to the main Summary and Tracker Scroll up or</p> <p>[PRESS]</p>

Appendix 1 - Commentary History - a log of the last 4 Audit and Risk Assurance Committee updates

Unified Assurance Framework		Nov-23	Sep-23	Jun-23	Mar-23	
1, 2 & 3	<p>The current approach to determining the control environment in each department may mean that key aspects of the line 1 control environment is overlooked. Furthermore, lack of a Quality Framework may make it more difficult to compare the adequacy and effectiveness of controls operating across the organisation.</p> <p>1. Develop a Quality Framework that contains 'pillars' to create a standard way in which to assess the control environment across departments. These pillars could include Policies and Guidance, Induction and Training, Quality Checks / Peer Review, Continuous Improvement and Performance Monitoring, as examples (Year 1).</p> <p>2. For each pillar, design high level guidance setting out expectations for the expected controls to be captured within each pillar, including a good/better/best system of self assessment to support continuous improvement (Year 1).</p> <p>3 Ask teams to complete a self-assessment against each of the pillars, utilising the good practice guidance. Collate these responses and use them as the basis for the population of the UAF (Year 2).</p>	<p>As the R&A meetings continue more clarity is being added to the identified "core" assurance areas (guidance & process, Training & induction, reporting, quality checks). As a lot of this information will not change quarter to quarter, once we have the details we can focus on the quality check outcomes, gaps, and improvements more effectively.</p>	<p>As the R&A meetings continue more clarity is being added to the identified "core" assurance areas (guidance & process, Training & induction, reporting, quality checks). As a lot of this information will not change quarter to quarter, once we have the details we can focus on the quality check outcomes, gaps, and improvements more effectively.</p>	<p>2023-24 assurance framework has clearer delineation of the areas of mitigation/control reflecting the types of assurance, and a more consistent approach across each function. These will be refined with use in risk and assurance meetings in order to identify the most effective 'pillars' for the HPCP.</p>	N/A	<p>To return to the main Summary and Tracker Scroll up or</p> <p>[PRESS]</p>

5 & 6	<p>Failure to have an independent assessment of controls could result in an unreliable or inaccurate assessment of control adequacy and effectiveness, thus giving those charged with governance false assurance as to the efficacy of HPCP's system of governance, risk management and internal control.</p> <p>5. Following implementation of recommendations 1-4, The Quality Assurance Team should introduce a rolling programme of reviews of team assurance maps over a three-year cycle, assessing the veracity of the self-assessment statements and providing and independent assessment of the strength of the control environment (Year 2).</p> <p>6. As part of the above process, collate information on best practice observed and use this to continually improve the good practice guidance and Quality Framework (Year 2).</p>	<p>Still in planning stage, will need to be re-scoped with new priorities and resource implications.</p>	<p>Still in planning stage, will need to be re-scoped with new priorities and resource implications.</p>	<p>Planning for the QMS/Guidance and Process library review has started. This review will include departments providing required evidence of the documentation of processes and guidance. Public reporting is monitored as needed.</p>	<p>N/A</p>	<p>To return to the main Summary and Tracker Scroll up or</p> <p>[PRESS]</p>
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Appendix 1 - Commentary History - a log of the last 4 Audit and Risk Assurance Committee updates

Registrant Forecasting Review	Nov-23	Sep-23	Jun-23	Mar-23	
<p>2 Where updates made to the assumptions applied within the model are manually updated within the output report there is a risk that errors and conflicting numbers are produced which can result in ambiguity as to which is the correct data and thus the accuracy of the registrant numbers being produced which ultimately are used for decision making purposes.</p> <p>We recommend that a method of cross-referencing is considered between the output report generated by the model and the inputs section, to prevent users from potentially being misled.</p>	<p>Business Central Re-implementation is at a testing stage and go live expected in December 23, we aim to further update in January 2024.</p>	<p>Various model parameters are tested when unexpected changes are produced, and the model file names reflect those variables, such as 200% intl growth, or 50% reduction intl. In this way various input parameters are tested and used to evaluate the most likely realistic outcome. Business Central Re-implementation still ongoing and go live expected in December 2023, further update likely in January 2024</p>	<p>We are testing different method of reconciling input parameter and output in the model and hope to find robust and reliable methodology that can be automated by end Sep 23 and depended on successful delivery of BC Re-implementation</p>	<p>This process will fully be in place by end of March 2023 (JA)</p>	<p>To return to the main Summary and Tracker Scroll up or</p> <p>[PRESS]</p>

<p>4 Where there is manual intervention, for example extracting the number of registrants from the model and importing into the Financial model there is a risk that errors arise which can ultimately affect decision making and further numbers generated.</p> <p>4. a) Investigate whether it is possible to do an automated upload from the model into the Financial model. If this is not possible, consider whether the model can be adapted to include what is required for the Financial model with less manual intervention. A secondary check should be undertaken for all data extracted from the model that is incorporated into the Financial model to verify accuracy.</p> <p>4. b) Consider if it is possible to incorporate and thus easily identify from the model the number of registrants on discounted registrant fees and those on full registrant fees to support the Finance team further.</p>	<p>Business Central Re-implementation is at a testing stage and go live expected in December 23, we aim to further update in January 2024.</p>	<p>Business Central Re-implementation still ongoing and go live expected in December 2023, further update likely in January 2024</p>	<p>Await to see what BC Re-implementation offers by end Sep 23</p>	<p>Secondary sample check about 10% are now implemented on an ongoing basis. Automated upload and incorporating registrants fee type are still work in progress, the model will need to be re-engineered to accommodate this. (JA)</p>	<p>To return to the main Summary and Tracker Scroll up or [PRESS]</p>
<p>5 Variances in registrant data may go undetected, which may result in model adaptations not made and/or investigation into variances not taking place</p> <p>We recommend that the Forecasting team check whether the variance analysis built into the model operates as intended.</p>	<p>Business Central Re-implementation is at a testing stage and go live expected in December 23, we aim to further update in January 2024.</p>	<p>Business Central Re-implementation still ongoing and go live expected in December 2023, further update likely in January 2024</p>	<p>Business Central still under construction, update likely after Sep 2023</p>	<p>This is still under construction. We aim to complete by on or around end of September 2023 after go-live for new BC Re-implementation. (JA)</p>	<p>To return to the main Summary and Tracker Scroll up or [PRESS]</p>

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Education Standards	Nov-23	Sep-23	Jun-23	Mar-23	
<p>1 Key Risk Area 1: Suitable organisations are appointed to deliver educational programmes</p> <p>HCPC should continue to keep the standards under review and provide an annual update to the Education and Training Committee highlighting any issues which have arisen that could prompt an interim review mid-cycle.</p>	<p>No further update, the SETs review is still planned to begin in Q4 of this financial year.</p>	<p>The SETs review is still planned to begin in Q4 of this financial year.</p>	<p>The SETs review is still planned to begin in Q4 of this financial year</p>	<p>SETS review pushed back due to other priorities (fees, SCPEs review) and team capacity. Due to commence Q4.</p>	<p>To return to the main Summary and Tracker Scroll up or</p> <p>[PRESS]</p>

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Registration Payment Process	Nov-23	Sep-23	Jun-23	Mar-23	
<p>2 Key Risk Area 2: Systematic issues from the 2020/21 financial reporting exercise have been cleared</p> <p>A long-term solution systems-based solution should be introduced which eliminates, as much as reasonably practicable, the requirement for complex monthly reconciliations and manual journal postings to HCPC's finance system.</p>	<p>We have needed additional time for UAT testing of system and the data migration exercise. This has had a knock-on effect on the go-live date of November 2023 with a revised provisional go-live date of January 2024.</p>	<p>As previously reported, we have concluded the Vision & Validate phase of the project, which resulted in additional workshops and reviews. This has had a knock-on effect on the original go-live date of July 2023 with a revised provisional go-live date of November 2023. We are in discussions with our current supplier to agree the proposed project timelines.</p>	<p>We have now concluded the Vision & Validate phase of the project, which resulted in additional workshops and reviews. This has had a knock-on effect on the original go-live date of July 2023 with a revised provisional go-live date of November 2023. We are in discussions with our current supplier to agree the proposed project timelines.</p>	<p>We are currently in the Vision and Validate process which should be finalised by 10/03/2023. The next step will be to conduct a UAT test for the new Business Central environment, followed by data migration and go live. Provisional go live date is now JULY 2023</p>	<p>To return to the main Summary and Tracker Scroll up or</p> <p>[PRESS]</p>

Appendix 1 - Commentary History - a log of the last 4 Audit and Risk Assurance Committee updates

Safeguarding controls	Nov-23	Sep-23	Jun-23	Mar-23	
<p>4 Key Risk Area 2: Guidance to registrants on standards and safeguarding risks</p> <p>HCPC should develop a suite of safeguarding materials aimed at assisting registrants manage key safeguarding risks which they may encounter during the course of their professional roles. These materials should be readily available to registrants through HCPC's website. This should be benchmarked against the safeguarding materials provided by other healthcare professions regulators.</p> <p>HCPC should also consider delivering specific safeguarding guidance sessions as part of the programme of Professional Liaison Service webinars.</p>	<p>RG: Revised SCPEs approved by Council in October and published. Work on supporting guidance and materials on track for Q4.</p> <p>KG: We have now completed the ask from this audit</p> <p>TG: Comms support will be provided when it comes to promoting the new standards and guidance, and creating content to support understanding.</p>	<p>RG: Consultation on the SCPEs did close in June and the revised standards will go to October Council. Supporting guidance will be produced as planned in Q4.</p> <p>KT: Five HCPC #myhpcstandards have been delivered and evaluated. Evaluation data is available - which looks at the professions we reached, the number of attendees, hits to the videos on our website, changes in their level of knowledge.</p> <p>New HCPC material is about to be launched on our website - Comms will hold the list of what we are adding - fact sheets, videos.</p> <p>Safeguarding has been covered in sessions that the Professional liaison team delivers - it is incorporated in scenarios used and particularly in the monthly joining the UK workforce sessions for international registrants.</p> <p>TG: Comms support will be provided when it comes to promoting the new standards and guidance, and creating content to support understanding.</p>	<p>Policy RG: Consultation on SCPE review launched in March, closes on 16 June. Consultation on guidance scheduled for Q4.</p> <p>KT - 3 #myhpcstandards have been delivered so far. The new website materials are in development.</p> <p>TG: Comms plans in place to support development, delivery and promotion of: #myhpcstandards webinars and new supportive content SCPE consultation activities and content</p>	<p>Policy RG: Work continuing on the SCPE review with draft consultation going to Council in March 2023. This will inform later consultation on safeguarding guidance currently scheduled for launch end Q3 2023-24.</p> <p>KT: Plans to deliver five #myhpcstandards webinars from April to July 2023 focused on the revised Standards of proficiency. These will include changes made to wording related to safe guarding</p> <p>TG: Comms plan in place to support delivery and promotion of upcoming webinars and supportive content relating to the new standards, including on the safeguarding topic.</p>	<p>To return to the main Summary and Tracker Scroll up or</p> <p>[PRESS]</p>
<p>6 Key Risk Area 4: Controls to identify safeguarding issues identified through DBS</p> <p>HCPC should explore the feasibility of having a formal relationship with Disclosure Scotland as it currently has with the DBS, whereby the DBS proactively alerts the HCPC of registrants who have been arrested or convicted for a serious criminal offence.</p>	<p>Disclosure Scotland have advised that a decision was being escalated in early October 2023. HCPC is still awaiting feedback. A revised completion date is December 2023 at the earliest, should they decide to proceed.</p>	<p>Last contact with Disclosure Scotland was in July 2023 where a decision on whether to pursue an MoU has yet to be taken. Chased again, early September 2023,</p>	<p>Disclosure Scotland were attempting to get back to HCPC in March, however nothing to date. Now indicating will respond by mid June.</p>	<p>Chased in November, there are no outstanding requirements from HCPC, just awaiting their (Disclosure Scotland) response as of 4th November 2022.</p>	<p>To return to the main Summary and Tracker Scroll up or</p> <p>[PRESS]</p>