

Audit and Risk Assurance Committee Forward Programme 2024

| | | | | | 13 March | 19 June | 18 September | 13 November |
|---|-----------|--|--------------|-------------|---------------------------------------|--|---------------------------------------|---------------------------------------|
| ITEM | EXEC LEAD | PRESENTER/AUTHOR | WHERE BEFORE | WHERE AFTER | Agenda items: 12 Feb Papers: 4 Mar | Agenda items: 20 May Papers: 10 Jun | Agenda items: 19 Aug Papers: 9 Sep | Agenda items: 14 Oct Papers: 4 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 (AB) | Head of Assurance and Compliance/ Chief Information Security and Risk Officer | ELT | Council | X | X | X | X |
| Operational Risk Register: annual review | CA (AB) | Head of Assurance and Compliance/ Chief Information Security and Risk Officer | ELT | N/A | | | X | |
| Unified Assurance Report | CA (AB) | Head of Assurance and Compliance/ Chief Information Security and Risk Officer | ELT | N/A | X | X | X | X |

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| Unified Assurance Framework Annual Public Summary | CA (AB) | Head of Assurance and Compliance/ Chief Information Security and Risk Officer | ELT | N/A | | X | | |
| Risk appetite review | CA (AB) | Head of Assurance and Compliance | ELT | Council | | | | |
| Reserves Policy | AB | ED of Resources/Head of Finance | PRC | Council | X | | | |
| Whistleblowing Policy | CA (AB) | Head of Governance | ELT | N/A | | X | | |
| Anti-Bribery and Fraud Policy | AS | ED of Education, Registration and Regulatory Standards | ELT | N/A | X | | | |
| Risk of fraud at the HCPC | AS | ED of Education, Registration and Regulatory Standards | ELT | N/A | X | | | |
| Digital risks update (including digital strategy, information security and business change) | AB | Chief Information Security and Risk Officer | N/A | N/A | | | | |
| Cybersecurity – risk levels and good practice | AB | BDO LLP | N/A | N/A | | | | |
| Strategic Risk Deep Dives Topics to include: - using risk appetite in practice in decision-making - tone of voice - EDI practice review - the golden thread - direct/indirect complaints | CA (AB) | Various TBC | N/A | N/A | X | X | X | X |

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| Biannual External and Internal Auditor only session | CA/AB | Various | N/A | N/A | | X | | X |
| Annual Information Governance Report 2023-24 | CA (AB) | Chief Information Security and Risk Officer/Information Governance Manager | ELT | N/A | | X | | |
| Annual Feedback and Complaints Report 2023-24 | CA (AB) | Head of Assurance and Compliance | ELT | N/A | | | X | |
| Internal Audit | | | | | | | | |
| Internal audit progress report | CA (AB) | BDO LLP | N/A | N/A | X | X | X | X |
| Internal audit report: People strategy | CA (AB) | BDO LLP | N/A | N/A | X | | | |
| Internal audit report: Procurement of large contracts | CA (AB) | BDO LLP | N/A | N/A | X | | | |
| Internal audit report: Annual follow up of internal audit recommendations | CA (AB) | BDO LLP | N/A | N/A | X | | | |
| Internal audit report: Projects management | CA (AB) | BDO LLP | N/A | N/A | | X | | |
| Other internal audit reports TBC | CA (AB) | BDO LLP | N/A | N/A | | X | X | X |
| Internal audit recommendations tracker | CA (AB) | Compliance Officer | N/A | N/A | X | X | X | X |
| Internal audit plan 2024-25 and fees | CA (AB) | BDO LLP | N/A | N/A | X | X | | |
| Internal audit annual report and opinion | CA (AB) | BDO LLP | N/A | N/A | X | | | |
| Internal audit performance review | CA (AB) | Head of Assurance and Compliance | N/A | N/A | | | X | |

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| Internal Audit Charter | CA (AB) | BDO LLP | N/A | N/A | | | | X |
| Internal auditor appointment | CA (AB) | Head of Assurance and Compliance | N/A | N/A | | | | X |
| External Audit | | | | | | | | |
| External audit planning report and fees | AB | Haysmacintyre LLP | N/A | N/A | X | | | |
| Audit planning report and fees | AB | NAO | N/A | N/A | X | X | | |
| External audit update | AB | Haysmacintyre LLP/NAO | N/A | N/A | | X | X | |
| External audit report | AB | Haysmacintyre LLP | ELT | Council | | X | X | |
| Audit completion report and audit certificate | AB | NAO | ELT | Council | | | | X |
| External auditor performance review | AB | ED of Resources | N/A | Council | | | | X |
| External auditor appointment | AB | ED of Resources | ELT | Council | | X | X | X |
| Annual Report and Accounts | | | | | | | | |
| Review of accounting policies and significant judgments and estimations | AB | ED of Resources/ Head of Finance | ELT | N/A | | | | |
| Annual Report and Accounts | AB | ED of Resources/ Head of Finance | ELT | Council | X | X | X | |
| Management letters of representation to external auditors | AB | ED of Resources/ Head of Finance | ELT | Council | | | X | |
| Governance | | | | | | | | |
| Review of Committee effectiveness/standing orders | N/A | Committee Secretary | N/A | N/A | X | | | |
| Committee Forward Plan | N/A | Committee Secretary | N/A | N/A | X | | | X |

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| Date/time of next meeting(s) | N/A | Committee Chair | N/A | N/A | X | X | X | X |
| Resolution (as required) | N/A | Committee Chair | N/A | N/A | X | X | X | X |