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## Internal Audit report – Follow Up of Recommendations

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### Executive Summary

As part of the 2020-21 Internal Audit Plan as approved by the Committee, BDO LLP have undertaken a review of recommendations and their completed status.

This review is a follow-up of BDO’s internal audit recommendations and agreed actions reported to Council as having been implemented by Management during 2020/21. There were a total of 18 Priority 1 or Priority 2 recommendations across seven different internal audit reports.

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Previous consideration	None.
Decision	The Committee is invited to discuss the report.
Next steps	Recommended actions agreed with the Executive will be tracked for progress in the Committee’s standing recommendation tracker report.
Strategic priority	All
Risk	All
Financial and resource implications	The cost of the audit is included in the Internal Audit annual fee.
Author	BDO LLP

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# HEALTH AND CARE PROFESSIONS COUNCIL INTERNAL AUDIT REPORT - FINAL

**FOLLOW UP**  
**JUNE 2021**



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Document history			Distribution	
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Auditor: Raminta Suliauskaite  
Reviewed by: William Jennings, Bill Mitchell

# 1 Executive Summary

## Introduction and review objectives

- 1.1 This audit was completed in accordance with the approved annual Internal Audit plan for 2020/21. The implementation of internal audit recommendations is an important part of the organisation’s internal control framework. This review is a follow-up of BDO’s internal audit recommendations and agreed actions reported to Council as having been implemented by Management during 2020/21. There were a total of 18 Priority 1 or Priority 2 recommendations across seven different internal audit reports.
- 1.2 We held interviews with staff and reviewed key documentation in order to assess the implementation of the recommendations.
- 1.3 The Internal audit reports from which the recommendations being followed-up on are drawn are:
  - FTP end to end process (20/21)
  - Reshaping the Organisation (20/21)
  - Business Continuity (19/20)
  - Fraud Risk Assessment (19/20)
  - Quality Assurance (19/20)
  - Assurance Map (19/20)

## Key conclusions



Generally, a good control framework is in place. However, some minor weaknesses have been identified in the control framework or areas of non-compliance which may put achievement of system or business objectives at risk.

- 1.4 Overall we consider that generally good progress has been made in implementing the recommendations and agreed actions outlined in the original audit reports. However, there are two areas where recommendations have been reported as implemented but our assessment is that some further work is required to consider the original recommendation fully addressed.
- 1.5 Two recommendations are both “Priority 2” and related to the provision of general Business Continuity training. While we noted that this is being developed, it has not yet been delivered to the business.

Audit	Recommendation Status		
	Fully Implemented	Superseded	In Progress
FTP end to end process (20/21)	3	1	
Reshaping the Organisation (20/21)	1		
Business Continuity (19/20)	3		2
Fraud Risk Assessment (19/20)	1		
Quality Assurance (19/20)	4		
Assurance Map (19/20)	1		
<b>Total</b>	<b>13</b>	<b>1</b>	<b>2</b>

- 1.6 Section 2 details the prior audit recommendations and their implementation statuses.

## 2 Prior audit recommendations - Implementation Status

Recommendation	Priority	Original Management response, responsible officer and implementation date	BDO's assessment of implementation during this audit
<b>FtP end the end process review (19/20)</b>			
<p>1. <b>Key Risk Area 1: FtP end to end process (triage)</b></p> <p>We recommend that HCPC ensures that the triage process is sufficiently resourced so that all cases can be processed in line with the standard timescales. We recommend due to the complexity of the concerns raised, that HCPC should consider its approach in resourcing to manage high influx of concerns. This could include use of external lawyers</p>	Priority 2	<p><b>Management Response:</b> 1 - Whilst SW cases were included, some team members had over 80 active cases. Now, after the transfer, that has reduced to 45-50.</p> <p>A range of management interventions to ensure cases progress to closure or threshold decision are being introduced, including expanding the profession specific approach, and matching the capacity for cases that need to go to ICP panels.</p> <p>We will evaluate the impact of case flow assumptions in Q1+2 2020/21.</p> <p><b>Responsible officer:</b> Anna Raftery, Quality Assurance Lead</p> <p><b>Date for implementation:</b> Q2 2020-2021</p>	<p><b>Implemented</b> - Management provided us with the analysis of the team's delivery of cases through Power BI. This confirmed that management have an overview of the performance against its range of targets.</p> <p>We obtained the Threshold Progress Report for March and confirmed that the case managed by some individuals came to a maximum of 41 and provided details of what stage each of their cases were at in terms of Threshold decision or closure etc.</p> <p>We also obtained the Revised Returns document which provided details of the current usage of external lawyers and the forecast of no. of cases going forward and with those going to ICP.</p>
<p>2. <b>Key Risk Area 6: Quality assurance</b></p> <p>We recommend that the QA team include the number of recommendations that have been made, implemented and still pending implementation when reporting to Audit Committee and Council. This could be written as pure statistics to be quick to produce, read and understand.</p>	Priority 2	<p><b>Management Response:</b> This fits in with previous recommendations from internal audit that the Quality Assurance Department are already undertaking- to produce a central recommendations tracker and to develop the departmental report to Audit Committee</p> <p>As set out in recommendation</p> <p><b>Responsible officer:</b> Anna Raftery, Quality Assurance Lead</p> <p><b>Date for implementation:</b> Q1 2020-2021</p>	<p><b>Implemented</b> - We obtained a copy of the recommendations tracker. The tracker documents the following information:</p> <ul style="list-style-type: none"> <li>- Recommendation reference</li> <li>- Audit report</li> <li>- Risk levels</li> <li>- Recommendation</li> <li>- Priority</li> <li>- Learning shared</li> <li>- Management response and implementation date</li> <li>- Status</li> </ul>
<p>3. <b>Key Risk Area 6: Quality assurance</b></p> <p>We recommend that the FtP team respond to draft reports issued by the QA team in a timely manner and the tracker is subsequently</p>	Priority 2	<p><b>Management Response:</b> Discuss at DL meeting and feedback to QA</p>	<p><b>Superseded</b> - This recommendation dates from 2019 and the management and structure of both the QA and FtP teams has now changed,</p>

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Recommendation	Priority	Original Management response, responsible officer and implementation date	BDO's assessment of implementation during this audit
<p>updated once the required information is obtained from the FtP team. All Priority 2</p>		<p><b>Responsible officer:</b> Laura Coffey, Head of FTP <b>Date for implementation:</b> Complete</p>	<p>alongside changes to the close-out process following QA audits. There is now a joint QA and FtP monthly meeting where high level findings are discussed and progress updates provided on latest reports.</p>
<p><b>4. Key Risk Area 7: Management reporting</b> We recommend that information is double checked to ensure its accuracy prior to it being distributed.</p>	<p>Priority 2</p>	<p><b>Management Response:</b> Linked to systems development - This is a function of manual reporting systems. Replacement CMS system has identified improved reporting as part of benefits. In the interim a reminder will be given on the importance of the accuracy of manual reporting. 22.05.20 Update CMS development is to commence shortly. Data quality and improved reporting function will be part of the new CMS. Considering Robotic Process Automation to strengthen in data production area. In the meantime, given 0.2% and 0.7% error rate identified in the audit sample, the manual process has been strengthened by the following activities - Revised Management Information process with additional checks has been implemented; - With support of Head of FTP, importance of ensuring data quality by cut-off date reiterated to the FTP team; - No data 'rework' after cut-off date implemented; - Ensuring that finalised monthly statistics is reported externally. When in doubt (especially within short timescales between data production and external reporting) referring to A&amp;D manager recommended. <b>Responsible officer:</b> John Tallis, Assurance and Development Team Leader <b>Date for implementation:</b> Q4 2019-2020</p>	<p><b>Implemented</b> - We obtained documentation from the A&amp;D Manager showing that checks are in place to assure the accuracy, completeness and reliability of data. This included email checks to understand how the data and information was produced, what was included in the calculation of the figures and checks on any discrepancies in calculations.</p>



Recommendation	Priority	Original Management response, responsible officer and implementation date	BDO's assessment of implementation during this audit
<b>Reshaping the Organisation (20/21)</b>			
<p>5. <b>Key Risk Area 1: The forward plan and how it will be achieved is sufficiently marked out</b> As part of HCPC's preparation of its long term corporate strategy, an accompanying digital strategy should be formalised setting out the intended strategic direction of digital and data governance. In this way the shorter term tactical changes can be aligned to a longer term aim and HCPC can formalise its IT infrastructure and governance frameworks.</p>	<p>Priority 2</p>	<p><b>Management Response:</b> The Digital Transformation Strategy is being developed in parallel to the Corporate Strategy. There has been collaboration across the organisation to validate the scope and ambition for the Digital Transformation. The Strategy sets out a long-term vision, details the digital transformation strategy and the strategic needs, and outlines an implementation roadmap. In addition it recognises that there is a need to regularly review to ensure it remains aligned to the organisational needs, current operating conditions and technological advancements.</p> <p><b>Responsible officer:</b> Neil Cuthbertson, Executive Director of Digital Transformation</p> <p><b>Date for implementation:</b> Q3/4 2020</p>	<p><b>Implemented</b> - We obtained documentation outlining the digital strategy at HCPC. The strategy document covers the following:</p> <ol style="list-style-type: none"> <li>1. The vision</li> <li>2. The alignment to the Organisational Strategy</li> <li>3. The Digital Transformation Strategy on a page</li> <li>4. The back story that allows the reader to understand at whatever level of detail is appropriate to their needs: <ul style="list-style-type: none"> <li>- The strategic intent</li> <li>- The current strategic need</li> <li>- The context</li> <li>- How HCPC will meet the strategic need.</li> </ul> </li> <li>5. The current implementation roadmap</li> <li>6. The operating model.</li> </ol> <p>There are a number of accompanying materials that supplement the strategy to provide greater guidance. A Digital Transformation Advisory Forum is also in place to oversee progress on digital transformation across the organisation.</p>
<b>Business Continuity (19/20)</b>			
<p>6. HCPC should determine whether ownership for maintaining supplier data should sit with the business or the finance department. Once agreed, the responsible department should consider sending monthly updates to Chief Information Security Officer, much like the monthly HR data reports.</p> <p>Priority 2</p>	<p>Priority 2</p>	<p>A stakeholder list has been provided and will be uploaded to ShadowPlanner, and maintained by the Communications Dept.</p> <p><b>Responsible officer:</b> Roy Dunn, CISRO</p> <p><b>Date for implementation:</b> 31/01/2020</p>	<p><b>Implemented</b> - We confirmed that key stakeholder lists have been developed and these had been uploaded to ShadowPlanner, and also stored on a local network drive.</p>

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Recommendation	Priority	Original Management response, responsible officer and implementation date	BDO's assessment of implementation during this audit
<p>7. The list of key stakeholders, (i.e. Regulators and Government departments) is currently in development by the Communications team should be finalised and incorporated into BCP arrangements. To ensure that this remains up to date, the list should be periodically reviewed and amended, as required.</p> <p>Priority 2</p>	<p>Priority 2</p>	<p><b>Management Response:</b> A list of Suppliers and their contact details will be provided by the Finance Dept for upload to ShadowPlanner.</p> <p><b>Responsible officer:</b> Roy Dunn, CISRO</p> <p><b>Date for implementation:</b> 31/01/2020</p>	<p><b>Implemented</b> - The Digital and Communications Manager confirmed that going forward Luther Pendragon (public relations and communications agency) will be responsible for maintaining the list of stakeholders. HCPC and LP have implemented a Microsoft Teams channel to collaborate and ensure the list is kept up to date and shared appropriately.</p>
<p>8. The Chief Information Security and Risk Officer should document staff training (in the use of the Shadow Planner App).</p>	<p>Priority 2</p>	<p><b>Management Response:</b> ShadowPlanner users are already trained on its use as the app is delivered to their device. Annual testing includes a training element. Standalone generic BCM/DR training is being developed for SMT &amp; Business system owners and Heads of department.</p> <p><b>Responsible officer:</b> Roy Dunn, CISRO</p> <p><b>Date for implementation:</b> 31/01/2020</p> <p><b>Updated Management Response as at June 2021:</b></p> <p>Testing of the paper-based training will occur with a new SMT member that has no experience of ShadowPlanner in June, and if successful the updated material will be rolled out to all users.</p>	<p><b>In Progress</b> - Standalone generic BCM / DR training is still being developed ahead of being provided to SMT, Business system owners and Heads of department.</p>
<p>9. HCPC should refresh Shadow Planner app training at least annually for users and could consider developing training and guidance to ensure a continued knowledge and awareness of the app.</p>	<p>Priority 2</p>	<p><b>Management Response:</b> ShadowPlanner users are already trained on its use as the app is delivered to their device. Annual testing includes a training element. Standalone generic BCM/DR training is being developed for SMT &amp; Business system owners and Heads of department.</p> <p><b>Responsible officer:</b> Roy Dunn, CISRO</p> <p><b>Date for implementation:</b> 31/01/2020</p> <p><b>Updated Management Response as at June 2021:</b></p> <p>Assuming 8) is successful, a training session with ShadowPlanner over Teams will be organised, or potentially an office based BCM exercise. However it must be remembered that the organisation is still operating under BCM conditions. The long term future of DR/BCM practises are being reviewed this financial year.</p>	<p><b>In Progress</b> - Standalone generic BCM / DR training is still being developed ahead of being provided to SMT, Business system owners and Heads of department.</p>



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Recommendation	Priority	Original Management response, responsible officer and implementation date	BDO's assessment of implementation during this audit
<p>10. Senior Management should confirm that the data back-up frequency is appropriate to meet Recovery Point Objectives in the event of an incident.</p>	Priority 2	<p><b>Management Response:</b> A paper will be presented to SMT detailing the current recovery time service standards set out by data owning departments.</p> <p><b>Responsible officer:</b> Neil Cuthbertson, Executive Director of Digital Transformation</p> <p><b>Date for implementation:</b> 27/02/2020</p>	<p><b>Implemented</b> - A Disaster Recovery plan data recovery paper was presented to SMT in February 2020. This mapped the business required recovery targets to those currently achievable with HCPC's existing methods at the time.</p>
<b>Fraud Risk Assessment (19/20)</b>			
<p>11. It is advised that HCPC explore whether, legislatively, they can perform criminal records (on registrants who have completed a non-UK Approved Programme) and right to work checks on registrants.</p>	Priority 2	<p><b>Management Response:</b> The costs of undertaking criminal record and right to work checks for c.370,000 registrants would have a significant impact on the HCPC's budget. The human resource required to manage the check system (including renewal of checks) would also be considerable. These additional steps in the registration process would also lengthen registration processing times.</p> <p>The legal feasibility of this will be explored, as well as the current practise of other regulators. If this is legally possible (and desirable taking the above into account) consideration would be needed as to if the cost the check can be passed onto the applicant/registant.</p> <p><b>Responsible officer:</b> Richard Houghton, Head of Registration</p> <p><b>Date for implementation:</b> 31/01/2020</p>	<p><b>Implemented</b> - Legal advice was sought and it was determined that it was not appropriate for HCPC to conduct Right to Work or CRB checks as part of the non-UK registrations process.</p> <p>We were informed a benchmarking exercise was also undertaken comparing other healthcare professions regulators' practices, which found in almost all cases, similar to HCPC, the regulators relied on self-declarations as part of the registrations process.</p>

Recommendation	Priority	Original Management response, responsible officer and implementation date	BDO's assessment of implementation during this audit
<b>Quality Assurance (19/20)</b>			
<p>12. We recommend that Management reviews the current QA reports provided to Audit Committee and consider whether the following information should be included:</p> <ul style="list-style-type: none"> <li>• Timelines throughout the year of when reviews are expected to be undertaken and due to be completed. These are currently provided as part of the reporting to SMT.</li> <li>• Performance data of the QA team.</li> <li>• Significance and/or rating of reports.</li> <li>• Clear indicators of where the QA audits fit into the assurance map and overall assurance of the organisation.</li> <li>• The reasoning behind each audit undertaken and the benefits of undertaking such audits. These are currently provided as part of the reporting to SMT.</li> </ul>	<p>Priority 2</p>	<p><b>Management Response:</b> As is documented, this is work that the Department is already undertaking. The QA Department report provided to Audit Committee will be developed over this financial year to provide a better overview of the work that the Department is doing in relation to the work plan, and to provide clarity about how the work of the Department fits in to overall assurance activities across the organisation.</p> <ul style="list-style-type: none"> <li>• Update June 2020:</li> <li>• Due to significant changes to ways of working across the organisation due to the Covid-19 pandemic, normal QA activities have been temporarily suspended during Q1. As such, there has been a delay in the production of the Quality Assurance Framework for 2020-21.</li> <li>• The intention is for the QA team to trial a new approach to quality assuring FTP processes during Q1-Q2. This is subject to ongoing business improvement work in the FTP department which may be delayed as a result of the Covid-19 pandemic.</li> <li>• The previous Head of Quality Assurance left in Q4 2019-20. A new QA Lead is now appointed.</li> </ul> <p><b>Responsible officer:</b> Anna Raftery, Quality Assurance Lead</p> <p><b>Date for implementation:</b> Q2-Q4 2019-20</p>	<p><b>Implemented</b> - We obtained a copy of the HCPC QA Framework which outlines the following areas:</p> <ul style="list-style-type: none"> <li>- Implementation dates</li> <li>- Status</li> <li>- Assurance ratings of reports</li> <li>- Recommendations</li> <li>- Audit title, area audited and reason for audit</li> </ul>






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Recommendation	Priority	Original Management response, responsible officer and implementation date	BDO's assessment of implementation during this audit
<p>13. We recommend that as part of developing the framework for the ISO and non ISO audit activity that Management considers setting out the following:</p> <ul style="list-style-type: none"> <li>Clearly define and outline the separation of assurance activities being undertaken by the QA Department and the Governance Department.</li> <li>Considerations should be given to ownership, reporting, methodology and accountabilities for delivery.</li> <li>In addition, the Head of QA, the Governance Department and the Internal Auditors should discuss other areas that could be audited that would add value to the organisation that are outside of BSI/ISO focused areas.</li> </ul>	Priority 2	<p><b>Management Response:</b> As is documented, this is work that the Department is already undertaking. A review of how the QA Department conducts non regulatory department audits started in July 2019 with the aim of developing organisational audits that fully reflect the current needs of the organisation. Part of this work will be to develop a framework between the QA and Governance Departments. This will set out roles and responsibilities, an audit plan and the various factors that have been considered in the production of the plan such as risk registers, assurance mapping, audit activity across the organisation and any organisation requirements such as ISO. This is the same approach that is taken in the determination of the regulatory department quality assurance frameworks in each financial year.</p> <p><b>Responsible officer:</b> Anna Raftery, Quality Assurance Lead</p> <p><b>Date for implementation:</b> Q2-Q3 2019-20</p>	<p><b>Implemented</b> - We reviewed a copy of the Quality Assurance Charter. This defines the purpose, role, and responsibilities of the QA department at The Health and Care Professions Council (HCPC).</p>
<p>14. We recommend that in the long term, as part of business continuity and succession planning arrangements, each team member be trained and undertake QA audits in each regulatory area. This will ensure there is full assurance coverage across all regulatory areas.</p>	Priority 2	<p><b>Management Response:</b> Wherever possible, in this financial year and last, we have identified opportunities to undertake cross team working within the Department. The managers work closely together on peer reviewing audit reports, providing input into audit activities, standardising audit materials and providing support for the service and complaints process. At officer level we have trialled a cross regulatory team member of staff and look to develop more cross working, particularly at this level. Research with QA teams at other health regulators was carried out at the start of the year, to learn from their development as a central QA function and to determine if our structure and approach was suitable for the organisation. From this information it was apparent that, to develop to a stage where a QA team can undertake audits in any regulatory area, a long term approach is required across several years of development. The current aim is to develop a cross team working approach as much as possible within this financial year and revisit this objective when developing the work plan for next financial year.</p>	<p><b>Implemented</b> - As part of changes to the QA ways of working job titles have changed from department specific Quality Managers to "Quality Assurance Manager".</p> <p>Changes in the way QA projects are resourced internally mean that members of the team lead on different QA activities outside of their previous backgrounds to share knowledge among the team. This is in conjunction with broader exit meetings following reviews to still utilise subject matter specific expertise.</p>

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Recommendation	Priority	Original Management response, responsible officer and implementation date	BDO's assessment of implementation during this audit
<p>15. We recommend that all recommendations are RAG rated or similarly priority rated. This will help to identify which recommendations and issues need to be addressed as a priority and will help to more easily assign an assurance level to the report.</p>	<p>Priority 2</p>	<p><b>Responsible officer:</b> Anna Raftery, Quality Assurance Lead  <b>Date for implementation:</b> Review in Q4 for 2020-21 financial year workplan</p> <p><b>Management Response:</b> Currently, the heads of departments receiving the audit reports review the recommendations, accept or reject these and determine the actions they will complete and timescales in which to complete these. These are then reviewed by the QA Department and SMT. The Department will look to introduce a priority rating for recommendations to assist departments across the organisation in identifying the QA Departments perspective on priorities.  <b>Responsible officer:</b> Anna Raftery, Quality Assurance Lead  <b>Date for implementation:</b> Q2 - implementation in 2020/21</p>	<p><b>Implemented</b> - We obtained the RAG rating guidelines and checked whether the guidelines were clear. We also reviewed the recommendations tracker and confirmed that recommendations had been highlighted according to the RAG ratings.</p>
<p><b>Assurance Map (19/20)</b></p>			
<p>16.</p> <ul style="list-style-type: none"> <li>Updating of current preferred supplier listing.</li> <li>Appropriate training of staff involved in the procuring of goods and services.</li> <li>Capturing and monitoring of performance data related to procurement activity, for example procurement spend information, procurement routes, minimising supplier lists etc.</li> </ul>	<p>Priority 2</p>	<p><b>Management Response:</b> The HCPC has a centralised procurement support approach rather than a centralised function. A procurement policy is in place which includes thresholds and procedures. A procurement specific role is in place within the finance team to provide procurement support to other departments. An improvement plan will be created for our procurement function. The second line of defence - i.e. management reporting will be improved as a priority - e.g. ClickTravel. The third line of defence - i.e. expenditure commitment is being improved through the improved budget variance analysis.  <b>Responsible officer:</b> Jo Moore, Director of Finance  <b>Date for implementation:</b> <i>None in original report</i></p>	<p><b>Implemented</b> - A procurement action plan has been created which highlights planned improvements and key contracts expiring over the coming six months.</p>

## A Audit definitions

Opinion/conclusion	
 (Green)	Overall, there is a sound control framework in place to achieve system objectives and the controls to manage the risks audited are being consistently applied. There may be some weaknesses but these are relatively small or relate to attaining higher or best practice standards.
 (Green-Amber)	Generally, a good control framework is in place. However, some minor weaknesses have been identified in the control framework or areas of non-compliance which may put achievement of system or business objectives at risk.
 (Amber)	Weaknesses have been identified in the control framework or non-compliance which put achievement of system objectives at risk. Some remedial action will be required.
 (Amber-Red)	Significant weaknesses have been identified in the control framework or non-compliance with controls which put achievement of system objectives at risk. Remedial action should be taken promptly.
 (Red)	Fundamental weaknesses have been identified in the control framework or non-compliance with controls leaving the systems open to error or abuse. Remedial action is required as a priority.
Recommendation rating	
Priority ranking 1:	There is potential for financial loss, damage to the organisation's reputation or loss of information. This may have implications for the achievement of business objectives and the recommendation should be actioned immediately.
Priority ranking 2:	There is a need to strengthen internal control or enhance business efficiency.
Priority ranking 3:	Internal control should be strengthened, but there is little risk of material loss or recommendation is of a housekeeping nature.

## B Staff consulted during the review

Name	Job title
Anna Raftery	Quality Assurance Lead
Jo Moore	Director of Finance
John Tallis	Assurance and Development Analyst (Team Leader)
Laura Coffey	Head of FTP
Margaret Osibowale	Financial Control Manager
Neil Cuthbertson	Executive Director, Digital Transformation
Richard Houghton	Head of Registration
Roy Dunn	CISRO

We would like to thank these staff for the assistance provided during the completion of this review.

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