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## Internal Audit Progress Report 2022-23

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### Executive Summary

This report summarises the progress so far regarding the delivery of the internal audit plan for 2022-23 as of 23 February 2023.

Outputs from the Committee’s workshop held on 8 March 2023, would be shared verbally by BDO as an addition to this update.

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Previous consideration	The Committee reviews the Internal Audit Progress Report at each meeting
Decision	To note
Next steps	The Committee will receive update reports at each meeting on the progress of the Plan.
Strategic priority	All
Risk	All
Financial and resource implications	None as a result of this report
Author	BDO LLP

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**INTERNAL AUDIT PROGRESS REPORT  
FOR THE 2022/23 AUDIT PLAN  
HEALTH AND CARE PROFESSIONS COUNCIL**

**CONFIDENTIAL  
STATUS - FINAL  
FEBRUARY 2023**

# 1. Internal Audit Progress Report

## Introduction

2.1 This report summarises the progress so far regarding the delivery of the internal audit plan for 2022/23 as of 23 February 2023.

## Delivery of the plan (2022/23)

2.2 The plan is nearly complete since the last ARAC. At the time of writing, the final reports have been issued for Diversity and the Key Financial Controls Follow-up.

2.3 The Unified (Business) Assurance Framework (UAF), Diversity and Key Financial controls reports have all been issued in final and were rated 'moderate' for both design and effectiveness. This equates to 'Green/Amber' in our previous report format. For UAF we noted: six medium and one low priority findings. For Diversity we noted: one medium and four low priority findings. For Key Financial Controls follow up we noted: two medium and two low findings.

2.4 The fieldwork commenced for the Fitness to Practise end-to-end review 27<sup>th</sup> February 2023.

2.5 A workshop for Business Transformation took place in January 2023, with further detail on the workshop below. A second workshop is planned to take place, with timelines currently in discussion.

## Business Transformation

2.6 Two workshops have been agreed with the Head of Projects. The first was undertaken with a small group of six employees to explore and understand the issues around benefits delivery at HCPC. This took place on Tuesday 24 January.

2.7 A second workshop is planned where we will use the outputs of the initial workshop to complete a structured walkthrough (with a wider group) of the identified

challenges and potential solutions from the first workshop and agree good practice principles and processes to take forward.

## Internal Audit Plan 2023/24

2.8 BDO held a meeting with the Executive Director of Governance and the Quality Assurance lead to develop the internal Audit Plan for 2023/24.

Assignment title	Output type	Period	Status	Proposed Audit Committee Date
Fitness to Practise	Audit	Q4	Fieldwork	June 2023
Unified (Business) Assurance Framework	Audit	Q3	Final report issued	March 2023
Business Transformation	Assurance	Q3	Workshop 1 complete	N/A
Registrant Forecasting	Audit	Q3	Final report issued	November 2022
Diversity	Assurance	Q3	Final report issued	March 2023
Cyber Security and IT Business Continuity Planning	Audit	Q3	Final report issued	November 2022
Key Financial Controls - follow-up	Audit	Q3	Final report issued	March 2023
Follow up	Assurance	Q4	Fieldwork	March/June 2023

## APPENDIX A: Thought Leadership

In our first Digest of 2023, where we look at a couple of the hot topics currently making headwinds in the charity sector which are relevant to yourselves, including [IR35 reforms](#) which are now back on the table. We also highlight [how using data](#) can help identify efficiencies, save money and make more informed decisions. Finally, we share our [Charity Fraud Report](#), which details the findings from our survey we recently conducted with Fraud Advisory Panel.

For the full newsletter please see: [Newsletter: BDO Charity and Not for Profit Digest](#)

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**Document history**

Final 24/02/2023

**Distribution**

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