

The background of the entire page is a photograph of two men wearing high-visibility yellow-green jackets. They are sitting in the front of a vehicle, possibly a bus or truck, with a steering wheel visible. The man in the foreground is smiling and looking towards the camera, while the man in the background is looking down. The image is partially obscured by a dark blue diagonal overlay on the left side.

# Health and Care Professions Council

## Progress report

June 2025

# Contents & overview

Contents & overview	2
BDO Update	3
Internal audit progress 2025/26	4
Definitions	5
Appendix I: BDO NFP update & Global Risk Landscape	6

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## Your team

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## Overview

This report presents the Audit and Risk Assurance Committee (ARAC) with an update on internal audit activities, specifically progress made in respect of delivery of the Internal Audit Annual Plan for 2025/26.

In the following section we have provided a status update against individual audits, including those that are underway and yet to be completed. We have also included a link to our most recent not for profit update.

**The ARAC is requested to note this report.**

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# BDO Update

## ARAC - June 2025

### Introduction

The main purpose of this report is to update the Audit and Risk Assurance Committee (ARAC) on the Internal Audit (IA) plan since the last ARAC in March 2025. This report has been prepared based on work performed up to 29 May 2025.

### Progress of the 2024/25 IA Plan

The 2024/25 internal audit plan was complete at the time of the March 2025 ARAC with only the follow up review outstanding. The follow up 2024/25 is now complete, with the annual opinion updated accordingly. The report was awarded a Moderate-Moderate opinion.

### Progress of the 2025/26 IA Plan

We have made good progress in the delivery of the 2025/26 audit plan to date, with the fieldwork for the Fitness to Practise - declaration review nearly complete.

- A scoping meeting has been held for cyber security.
- A scoping meeting is planned for the business central review.

### Change in BDO Personnel

Heather leaves BDO, 17th June 2025. We wish her well in her new role in local government. Heather is replaced by Josh Wilson, an experienced Internal Audit Manager, with Dan Bonner, Director, taking on more responsibilities as our subject expert on healthcare profession regulation and NHS healthcare settings. Dan has previously worked on HCPC, including undertaking the assurance framework review in 2023, and is currently the lead for our co-sourced service for the GMC.

### Changes to the Audit Plan

Since the last ARAC, March 2025 there have been no changes to the internal audit plan. There has been a slight shift in timing for cyber in order to use our digital expert. The shift in timing is 2 months.

### Recommendation

ARAC are requested to note this report and the follow up report for 2024/25.

The annual opinion presented in the March 2025 ARAC has now been finalised.

### BDO Global Risk Landscape (GRL)

Our GRL report is due to be issued imminently, see Appendix I for more information on what will be included.



# Internal audit progress - 2025/26

Report	Status	Planned delivery date	Actual delivery	Overall report conclusions (recommendations made)						
				Assurance level		H	M	L	Total	
				Design	Effectiveness					
Fitness to practise (Assurance)	Fieldwork	Q1	May 2025	-	-	-	-	-	-	-
Research (Assurance)	Not due	Q4	-	-	-	-	-	-	-	-
Media & communications (Assurance)	Not due	Q3	-	-	-	-	-	-	-	-
Business Central - core financial controls (Assurance)	Scoping meeting scheduled	Q2	-	-	-	-	-	-	-	-
Cyber Security (Assurance)	Scoping meeting held	Q1	August 2025	-	-	-	-	-	-	-
Health & Safety (Assurance)	Not due	Q3	-	-	-	-	-	-	-	-
Follow up	Not due	Q4	-	-	-	N/A	N/A	N/A	N/A	N/A



# Definitions

LEVEL OF ASSURANCE	DESIGN OF INTERNAL CONTROL FRAMEWORK		OPERATIONAL EFFECTIVENESS OF CONTROLS	
	FINDINGS FROM REVIEW	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION
<b>SUBSTANTIAL</b>	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
<b>MODERATE</b>	In the main there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
<b>LIMITED</b>	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
<b>NO</b>	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non compliance and/or compliance with inadequate controls.

RECOMMENDATION SIGNIFICANCE	
<b>HIGH</b>	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
<b>MEDIUM</b>	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
<b>LOW</b>	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.
<b>ADVISORY</b>	A weakness that does not have a risk impact or consequence but has been raised to highlight areas of inefficiencies or potential best practice improvements.

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# Appendix I: BDO Not-for-profit update & Global Risk Landscape

Our April not for profit digest can be found here: [Newsletter: BDO Charity and Not for Profit Digest](#)

## Have you heard of the 'Data Use (and Access) Bill'?

Due to achieve Royal Assent shortly, the Bill is the labour government's take on modernizing the UK's data protection framework. A new clause was inserted in January giving charities the same powers as profit-making organisations. Additionally, the ICO is including charities and voluntary organisations in its focus when issuing enforcement actions where infringement has occurred.

How might the Bill impact not for profit organisations and what are the key trends in enforcement action?

[Have you heard of the 'Data Use \(and Access\) Bill'? - BDO](#)

## Global Risk Landscape

BDO's annual Global Risk Landscape report is due to be released in June. In this edition we explore topics such as:

- The top risks organisations are unprepared for and how this compares against 2024
- Cyber breaches and whether there is an end in sight
- The AI risk / reward gap
- How to avoid supply chain risks.

In addition, there are several articles written by subject matter experts from across BDO's global network, such as 'busting the myths to reduce fraud risk'.

If you would like to be one of the first to receive your copy of the Global Risk Landscape report, please contact:

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