Audit Committee 13 March 2012

Internal audit plan 2012-13

Executive summary and recommendations

Introduction

The internal audit plan for 2012-13 is attached for the Committee's consideration.

Decision

The Committee is asked to discuss and approve the internal audit plan and provide guidance on it, as appropriate.

Background information

Mazars were appointed as internal auditors with effect from 1 April 2011. The letter of engagement for their services was approved by the Committee at its meeting on 29 September 2011.

The Executive Management Team has considered the internal audit plan. Internal audit work has been planned to take account of other work commitments during the year.

The plan includes a contingency which, if not used, would be adjusted/credited back to HPC in the final quarterly instalment for the year.

Resource implications

None.

Financial implications

Mazars currently charge a daily rate of £415 (excluding VAT) and, in accordance with their original proposal and letter of engagement, would apply an annual uplift to this based on the annualised increase in the Retail Price Index at the end of March 2012 (the exact figure being released in April).

The total fee will be the number of agreed days in the plan multiplied by the daily rate.

Date	Ver.	Dept/Cmte	Doc Type	Title	Status	Int. Aud.
2012-02-29	a	AUD	PPR	Executive summary internal audit plan 2012-13 Audit Committee 13 March 2012	Final DD: None	Public RD: None

Appendices

Internal audit plan 2012-13.

Date of paper

29 February 2012

Internal Audit Strategy Update and Operational Plan 2012/13

Report to the Audit Committee – 13 March 2012

MAZARS

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If you should wish to discuss any aspect of this report, please contact, Graeme Clarke, Director, graeme.clarke@mazars.co.uk, telephone number 07794 031307 or Peter Cudlip, Partner, peter.cudlip@mazars.co.uk, telephone number 07810 528518.

This report has been prepared for the Health Professions Council.

Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regard to the advice and information contained herein.

1. Introduction

Our Internal Audit Strategy is subject to review on at least an annual basis to ensure it meets the needs of the organisation including taking account of any areas of new and emerging risk within the Risk Register, etc. In our first year of appointment, the Internal Audit Strategy and Plan for 2011/12 was approved by the Audit Committee on the 16 March 2011.

The purpose of this document is to provide the Audit Committee with an updated Strategy and an Operational Audit Plan for the 2012/13 financial year.

Following consideration by the Audit Committee, subject to any changes, a detailed timetable for the audit areas will be prepared and agreed with the Management Team to enable the efficient and effective delivery of the audits during the year.

2. The role of Internal Audit

Government Accounting standards requires Accounting Officers to make provision for internal audit in accordance with Government Internal Audit Standards (GIAS). Within HPC, the Chief Executive and Registrar is the Accounting Officer and has responsibility for maintaining a sound system of internal control.

The purpose of internal audit is to provide the Council, through the Audit Committee, and the Chief Executive and Registrar (as Accounting Officer) with an independent and objective opinion on risk management, control and governance and their effectiveness in achieving HPC's agreed objectives.

This opinion forms part of the framework of assurances that is received by HPC and should be used to help inform the annual Statement on Corporate Governance and Internal Control. Internal Audit also has an independent and objective consultancy role to help line managers improve risk management, governance and control.

Our professional responsibilities as internal auditors are set out within GIAS which have also been aligned with the Institute of Internal Auditors Professional Standards.

3. The Updated Internal Audit Strategy and Operational Audit Plan

This update has been informed by:

- Meeting with the Chief Executive and Interim Director of Finance;
- Feedback from the Management Team;
- The latest Risk Register for HPC; and
- the results of our internal audit work during 2011/12;

The main change to the Strategy and Plan has been in response to changes in the HPC Risk Register since last year. This includes risks added and removed (specifically, Risk 8.8 and 15.4) as well as the risk score / assessment. None of these changes have led to changes to the proposed areas of coverage for 2012/13. In the event of new risks being added and changes in scoring, these are shown in underlined text in Appendix C.

Appendix A – Operational Audit Plan 2012/13 (Note – presented on the basis of the order of areas in the Updated Strategic Audit Plan in Appendix C)

Auditable Area	Executive Team Contacts	Outline Scope	Audit Approach	Planned Days	Target Review Start Date	Target Management Team Meeting	Target Audit Committee
Risk Based Considerations							
Corporate Governance	Secretary to Council	Review of HPC's corporate governance arrangements. #To be undertaken as combined review with Risk Management.	Key Controls	2#	28 January 2013	February 2013	13 March 2013
ICT - Security	Director of Information Technology.	Review of HPC's arrangements for ICT – Security.	Key Controls	3	24 September 2012	30 October 2012	28 November 2012
Education – Approvals and Monitoring processes	Director of Education	Consideration of the means by which courses are approved and ongoing monitoring of these.	Systematic	5	12 November 2012	February 2013	13 March 2013
Project Management	Director of Operations	Resources for the review of the administration and management of major projects. Specific project to be agreed,	Systematic	5	10 December 2012	February 2013	13 March 2013
Registrations	Director of Operations	Consideration of the means by which Registrations are handled.	Systematic	5	14 January 2013	February 2013	13 March 2013

Auditable Area	Executive Team Contacts	Outline Scope	Audit Approach	Planned Days	Target Review Start Date	Target Management Team Meeting	Target Audit Committee
Fitness to Practice (FtP)	Director of FtP	Review of the operation of the new case management system which is planned to go live in April 2012.	Systematic	5	3 December 2012	February 2013	13 March 2013
Core Financial Systems – Income Collection and Debtors	Director of Finance	Review of HPC's arrangement for identification of its income, monitoring and recovery of Debts.	Systematic	6	20 August 2012	30 October 2012	28 November 2012
			Subtotal (1)	**31**			
Other Considerations							
Risk Management	Director of Operations	Consideration of HPC's risk management framework. #To be undertaken as combined review with Risk Management.	Systematic	2#	28 January 2013	February 2013	13 March 2013
Follow Up	Management Team	Resources to assess progress in implementing internal audit recommendations from previous years.	Follow Up	3	2 July 2012	28 August 2012	27 September 2012
Audit Management	Chief Executive	Resources for management of contract .	Not applicable	6	Not applicable	Not applicable	Not applicable

Auditable Area	Executive Team Contacts	Outline Scope	Audit Approach	Planned Days	Target Review Start Date	Target Management Team Meeting	Target Audit Committee
Contingency	Subject to nature of request	Resources which will only be utilised should the need arise, for example, for unplanned and ad-hoc work requests by Management and the Audit Committee.	Subject to nature of request	3	As completed.	As completed.	As reported.
			Subtotal (2)	**14**			
			TOTAL DAYS	**45**			

Appendix B - Summary of Operational Audit Plan for 2012/13 by target review start date

Target Review Start Date	Auditable Areas	Audit days	Target Management Team meeting	Target Audit Committee
2 July 2012	Follow-up	3	28 August 2012	27 September 2012
		3		
20 August 2012	Core Financial Systems	5	30 October 2012	28 November 2012
24 September 2012	ICT Security	3		
		8		
12 November 2012	Education – Approvals and Monitoring processes	5	Late February 2013 (Date to be confirmed)	13 March 2013
3 December 2012	Fitness to Practice	5		
10 December 2012	Project Management	6		
14 January 2013	Registrations	5		
28 January 2013	Corporate Governance	2		
28 January 2013	Risk Management	2		
		25		
Not applicable	Audit Management	6	Not applicable	Not applicable
As completed	Contingency	3	As completed	As completed

Appendix C - Updated Strategic Audit Plan

Risk Based Considerations (Based on Risk Register - January 2012)

Risk Ref	Risk Description	Auditable Area	Justification	Audit Year (Days)			
				2011/12	2012/13	2013/14	2014/15
1.6	Failure to abide by current Equality & Diversity legislation	Equality and Diversity	• Gross risk score of 8 / Medium risk. • E&D Scheme and Working Group in place. • E&D processes monitored within internal quality audits. • Not previously subject to specific internal audit coverage.	-	-	-	-
2.1	Inability to occupy premises or use interior equipment	Disaster Recovery / Business Continuity Planning	• Gross risk score of 8 / Medium risk. • Annual tests conducted, including offsite at third party facility (3 days in 2010/11). • Previous Internal Audit review of BCP in 2010/11, 'Sound to date' opinion provided.	-	-	4	*Subject to Follow Up review*
2.4	Inability to communicate via postal services (e.g. Postal strikes)		• Gross risk score of 16 / Red risk.				
2.5	Public transport disruption leading to inability to use Park House		• Gross risk score of 20 / Red risk.				
2.6	Inability to accommodate HPC Employees		• Gross risk score of 12 / Red risk.				
2.7	Interruption to electricity supply		• Gross risk score of 16 / Red risk.				
2.10	Telephone system failure causing protracted service outage		• Gross risk score of 12 / Red risk.				
2.11	Basement flooding		• Gross risk score of 16 / Red risk.				

Risk Ref	Risk Description	Auditable Area	Justification	Audit Year (Days)			
				2011/12	2012/13	2013/14	2014/15
2.12	Significant disruption to UK transport network by environmental extremes e.g. snow, rain, ash, civil unrest or industrial action.	*See Disaster Recovery / Business Continuity Planning above.*	• Gross risk score of 8 / Medium risk.	*See Disaster Recovery / Business Continuity Planning above.*			
2.13	Disruption due to 2012 Olympic & Para Olympic Games		• Gross risk score of 16 / Red risk.				
5.4	Failure of IT Continuity Provision		• Gross risk score of 12 / Red risk.				
15.21 (15.2)	Financial distress of trade suppliers causes loss of service		• Gross risk score of 16 / Red risk.				
3.2	Loss of support from Key Stake holders including professional bodies, employers or government	Stakeholder Communications	• Gross risk score of 15 / Red risk. • Previous Internal Auditors undertook review of this area 2010/11. Opinion 'Sound to date' provided.	-	-	6	*Subject to Follow Up review*
4.2	Council members conflict of interest	Corporate Governance	• Gross risk score of 16 / Red risk. • Governance administration and support to Council etc by Secretariat. • In order to add value to the organisation, we will adapt our approach each year. For instance, a review of overall framework in 201/12. # In years 2 and 3 to be undertaken as combined exercise with Corporate Governance for ease of reporting. • Internal Audit 2011/12, 'Substantial' assurance provided.	√	2#	2#	2#
4.4	Failure to meet Council/Committee quorums		• Gross risk score of 12 / Red risk.				
4.8	Improper financial incentives offered to Council members/employees		• Gross risk score of 8 / Medium risk.				
4.9	Failure to insure the Health & Safety of Council Members		• Gross risk score of 8 / Medium risk.				

Risk Ref	Risk Description	Auditable Area	Justification	Audit Year (Days)			
				2011/12	2012/13	2013/14	2014/15
4,10	Member recruitment problem (with the requisite skills)	*See Corporate Governance above.*	• Gross risk score of 8 / Medium risk.	*See Corporate Governance above.*			
4.11	Expense claim abuse by members		• Gross risk score of 8 / Medium risk.				
4.12	Operationalise Section 60 legislation		• Gross risk score of 10 / Medium risk.				
5.1	Software Virus damage	ICT - Security	• Gross risk score of 20 / Red risk. • Reviewed by Previous Internal Auditors in 2007/08. • HPC currently working towards ISO 27001 accreditation.	-	3	*Subject to follow up*	-
5.3	IT fraud or error		• Gross risk score of 9 / Medium risk.				
5.5	Malicious damage from unauthorised access		• Gross risk score of 8 / Medium risk.				
6.1	Inability to recruit/and or retain suitable Partners	Partners	• Gross risk score of 9 (was 16) / Medium Risk (was Red). • Impact on a number of areas of HPC operations, roles and responsibilities shared across departments. • Significant recruitment exercise planned in respect of GSCC transfer. • Internal Audit 2011/12, 'Substantial' assurance provided.	√	*Subject to follow up*	-	5
6.2	Incorrect interpretation of law and/or SI's resulting in CHRE review		• Gross risk score of 8 (was 10) / Medium risk.				
6.3	Health & Safety of Partners		• Gross risk score of 6 (was 8) / Medium risk.				
6.4	Partners poor performance		• Gross risk score of 12 (was 16) / Red risk.				
6.5	Incorrect interpretation of HPO in use of Partners		• Gross risk score of 6 / Medium risk.				
6.6	Adequate number and type of partner roles		• Gross risk score of 6 / Medium risk.	-	-		

Risk Ref	Risk Description	Auditable Area	Justification	Audit Year (Days)			
				2011/12	2012/13	2013/14	2014/15
6.7	User dependants using non active partners	*See Partners above.*	• Gross risk score of 6 / Medium risk.	-	-	*See Partners above.*	
7.1	Failure to detect low education providers standards	Education – Approvals and Monitoring processes	• Gross risk score of 8 / Medium risk. • Currently approx. 650 approved programmes. • Last subject to review by Previous Internal Auditors in 2008/09.	-	5	*Subject to follow up*	-
7.3	Inability to conduct visits and monitoring tasks		• Gross risk score of 8 / Medium risk.				
7.5	Education database failure	ICT – Backup and recovery processes	• Gross risk score of 6 / Medium risk. • Previous Internal Audit review of BCP in 2010/11, 'Sound to date' opinion provided.	-	-	-	3
10.2	Protracted service outage following a NetRegulate Registration system failure		• Gross risk score of 15 / Red risk.				
2.2	Rapid increase in registrant numbers.	Project Management	• Gross risk score of 15 / Red risk. • Projects team manage major projects within HPC. • Specific project to be audited to be determined in conjunction with Audit Committee and Executive.	√ (Feb-12)	5	5	5
8.1	Fee change processes not operational by April 2011		• Gross risk score of 9 / Medium risk.				
8.9	Failure to deliver a strategic view of FTP Case Management		• Gross risk score of 9 / Medium risk.				
8.11	Failure to successfully open the Counsellors and Psychotherapist register		• Gross risk score of 15 / Red risk				
8.12	Failure to successfully open the Social Worker register		• Gross risk score of 15 / Red risk. • Previous internal auditors undertook review of implementation of GSCC Project 2010/11.				
15.3	Major Project Cost Over-runs		• Gross risk score of 8 / Medium risk.				

Risk Ref	Risk Description	Auditable Area	Justification	Audit Year (Days)			
				2011/12	2012/13	2013/14	2014/15
9.1	Loss of ISO 9001:2008 Certification	Quality Assurance Processes	• Gross risk score of 12 / Red risk. • External validation visits of ISO 9001:2008 by BSI twice yearly. • BPI team conduct audits across HPC on monthly basis including coverage of Departments, risk based audits, across company audits and Supplier audits.	-	-	-	-
10.1	Customer service failures	Registrations	• Gross risk score of 25 / Red risk. • Internal quality assurance processes. • Registration procedures reviewed by Previous Internal Auditors in 2007/08.	-	5	*Subject to follow up.*	-
10.4	Backlogs of registration and GP Applns		• Gross risk score of 12 / Red risk.				
10.3	Inability to detect fraudulent applications		• Gross risk score of 10 / Medium risk.				
10.5	Mistake in the Registration process leading to liability for compensation to Registrant or Applicant		• Gross risk score of 10 / Medium risk.				
11.1	Loss of key HPC employees	HR – Recruitment, Retention and Succession Planning	• Gross risk score of 16 / Red risk. • Previous Internal Auditors review of risk 11.1 and 11.4 as part of HR Management review in 2010/11, 'Satisfactory' assurance provided.	√ (Follow Up)	-	4	*Subject to follow up review.*
11.2	High turnover of employees		• Gross risk score of 6 / Medium risk.				
11.4	Lack of technical and managerial skills to delivery the strategy		• Gross risk score of 12 / Red risk.				
11.5	Health & Safety of employees	Health and Safety of employees	• Gross risk score of 20 / Red risk. • Last subject to review by Previous Internal Auditors in 2009/10.	-	-	3	*Subject to follow up review.*

Risk Ref	Risk Description	Auditable Area	Justification	Audit Year (Days)			
				2011/12	2012/13	2013/14	2014/15
11.6	High sick leave levels	HR – Absence Management	• Gross risk score of 6 / Medium risk. • Not subject to previous internal audit coverage.	-	-	-	-
11.7	Employee and ex-employee litigation	HR – Performance Management	• Gross risk score of 12 / Red risk. • Previous Internal Auditors review of these risks as part of HR Management review, 'Satisfactory' assurance provided.	√ (Follow Up)	-	-	3
11.8	Employer/employee inappropriate behaviour		• Gross risk score of 16 / Red risk.				
11.9	Non Compliance with Employment legislation	*Covered through HR Risk areas identified above.*	• Gross risk score of 10/ Medium risk.	*Covered through HR Risk areas identified above.*			
13.1	Legal cost over-runs	Fitness to Practise	• Gross risk score of 16 / Red risk. • FTP area represents approx. 45% of HPC costs. • New FtP information system to be implemented from April 2012. Post project review planned. • Fixed price contract in place for legal fees/. • CHRE review of sample of case files each year and all final decisions. • Departmental Internal quality assurance processes and checks in place including recruiting to new Compliance Officer post. • Previous Internal Auditors review of FTP case files 2009/10, 'Satisfactory' opinion provided.	-	5	*Subject to Follow Up review.*	-
13.3	Tribunal exceptional costs, FTP, Registrations and CPD Appeals	*See Fitness to Practice above.*	• Gross risk score of 25 / Red risk.	*See Fitness to Practice above.*			

Risk Ref	Risk Description	Auditable Area	Justification	Audit Year (Days)			
				2011/12	2012/13	2013/14	2014/15
13.4	Rapid increase in the number of tribunals and resultant legal costs		• Gross risk score of 9 / Medium risk.				
13.7	High Number of Registration Appeals		• Gross risk score of 15 / Red risk				
13.8	Backlog of FTP cases		• Gross risk score of 12 / Red risk				
13.9	Excessive cases per Case Manager workload		• Gross risk score of 12 / Red risk				
		Core Financial Systems: *Note √' indicate areas of coverage within the identified days opposite.* *Also referred to under 'Other Considerations' below.*	• Financial processes represents key area of overall system of internal control. Also external audit expectations and therefore annual coverage to provide assurance over the operation of financial systems. • Due to the mainly positive results from previous internal audit work, this will represent a rolling programme of key controls work, with more in-depth reviews of individual areas with changes in risk profile, such as staff leaving and the implementation of new systems.	√	6	7	6
15.20	Money market provider insolvency or fraud	Treasury Management	• Gross risk score of 10 / Medium risk.	-	-	-	√
15.5	Inability to pay creditors	Creditors	• Gross risk score of 10 / Medium risk. • Internal Audit review of electronic Purchase Order System 2011/12.	√ (Feb-12)	*Subject to follow up review.*	-	-
15.10	Unauthorised payments to organisations		• Gross risk score of 6 / Medium risk.				
15.13	Mis-signing of cheques (forgery)		• Gross risk score of 12 / Red risk.				
15.6	Inability to collect from debtors	Debtors	• Gross risk score of 10 / Medium risk.	-	√	*Subject to follow*	-

Risk Ref	Risk Description	Auditable Area	Justification	Audit Year (Days)			
				2011/12	2012/13	2013/14	2014/15
						up review.	
15.8	Receipt of fee income as per collection schedule	Income Collection	• Gross risk score of 9 / Medium risk. • High volume of transactions, recorded through NetRegulate. CSV file produced each month and uploaded into Sage.	-	√	*Subject to follow up review.*	-
15.9	Mismatch between Council goals & approved financial budgets	Budget Setting and Control	• Gross risk score of 8/ Medium risk. • Budget Holders prepare draft budgets and subject to review/approval by Finance and Resources and Council. • Monthly budget meetings between Finance and key Budget Holders.	-	-	√	*Subject to follow up review.*
15.11	Unauthorised payments to personnel	Payroll and expenses	• Gross risk score of 9 / Medium risk. • Payroll managed internally within HPC. • Internal Audit review 2011/12, 'Substantial' assurance provided.	√	*Subject to follow up review.*	-	4
15.22	Payroll process delay or failure		• Gross risk score of 10 / Medium risk.				
15.18	PAYE/NI compliance	PAYE / NI Review	• Gross risk score of 6 / Medium risk. • Professional advice previously sought on PSAs with HMRC from Baker Tilly.	-	-	-	-
15.12	Unauthorised removal of assets (custody issue)	Asset Management	• Gross risk score of 6 / Medium risk. • New Fixed Assets module introduced, previously on excel. • Capitalisation limit of £1000, plus all IT equipment irrespective of value. • NAO considered new system as part of interim audit visit 2010/11.	-	-	√	*Subject to follow up review.*
4.13	Failure to comply with DPA 1998 or FOIA 2000, leading to ICO action	Information Security / Data Protection	• Gross risk score of 9 / Medium risk.	-	-	-	-

Risk Ref	Risk Description	Auditable Area	Justification	Audit Year (Days)			
				2011/12	2012/13	2013/14	2014/15
17.1	Electronic data is removed inappropriately by an employee		• Gross risk score of 15 / Red risk. • Impacts on all activities/departments across HPC. • HPC working towards ISO 27001 Accreditation. • Internal Audit review 2011/12, 'Substantial' assurance provided.	√	*Subject to follow up review.*		
17.2	Paper record Data Security		• Gross risk score of 15 / Red risk.				
17.3	Loss of electronic data held by third party suppliers in the delivery of their services (general risk)		• Gross risk score of 15 / Red risk.				
17.4	Data received from third parties		• Gross risk score of 10 / Medium risk. •				
17.5	Loss of physical data despatched to and held by third parties for the delivery of their services		• Gross risk score of 15 / Red risk.				
17.6	Loss of Registrant personal data by the registration system (NetRegulate) application support provider in the performance of their support services (specific risk).		• Gross risk score of 15 / Red risk.				
18.1	CPD processes not effective	Registrations - CPD	• Gross risk score of 8 / Medium risk. • Last subject to review by Previous Internal Auditors in 2008/09.	-	-	-	-
			SUB TOTAL (1)	30	31	31	28

Other Considerations

Auditable Area	Justification	Audit Year (Days)			
		2011/12	2012/13	2013/14	2014/15
Risk Management	• Annual requirement under Internal Audit Professional Standards. • In order to add value to the organisation, we will adapt our approach each year. For instance, a review of overall framework in 201/12. # In years 2 and 3 to be undertaken as combined exercise with Corporate Governance for ease of reporting. • Ongoing and open discussions between Audit Committee and Executive over amount of change/content of Risk Register. • Presentations by Risk Owners on risks and mitigating actions to Audit Committee. • Internal Audit review 2011/12, 'Substantial' assurance provided.	√	2#	2#	2#
Policy and Standards	• Not subject to previous internal audit coverage given nature of area. Potential auditable areas around establishing/administering of Professional Liaison Groups and Stakeholder Consultation.	-	-	-	-
Property Strategy / Facilities Management	• Property Strategy in place. • HPC currently struggling for meeting space, etc. Bid submitted for property next door. If successful, likely to be refurbishment / capital expenditure. Need for assurance in this area to be revisited subject to outcome of bid; could be covered through Contingency days.	-	-	-	3
Information Technology	• Resources for review of IT related areas not covered under 'Risk based' considerations above. For example, IT Strategy, IT Helpdesk, User Account Management. • Previous Internal Auditors reviewed IT Strategy and overall management arrangements in 2006/07.	*See coverage under Risk Based Considerations above.*		-	-

Auditable Area	Justification	Audit Year (Days)			
		2011/12	**2012/13**	**2013/14**	2014/15
Core Financial Systems:	• External audit expectations and therefore annual coverage to provide assurance over the operation of financial systems. Also see coverage under 'Risk Based Considerations' above. • Due to the mainly positive results from previous internal audit work, this will represent a rolling programme of key controls work, with more in-depth reviews of individual areas with changes in risk profile, such as staff leaving and the implementation of new systems. • Internal Audit Review of Core Financial Systems each year, by previous internal auditors - most recently in Q4 2010/11.				
Financial Planning, Forecasting and Monitoring		√ (Follow Up)	-	-	√
General Ledger		√ (Follow Up)	-	√	*Subject to follow up review.*
Follow Up	• Resources to review the degree of implementation of internal audit recommendations, both from the prior year, and those scheduled for implementation in the current year.	√	3	3	3
Audit Management	• Resources for client and External Audit liaison, Annual Plan update, Annual Report preparation and preparation for and attendance at Audit Committee.	√	6	6	6
Contingency	• Resources which will only be utilised should the need arise, for example, for unplanned and ad-hoc work requests by Management and the Audit Committee.	X	3	3	3
	SUBTOTAL (2)	12	17	14	17
	GRAND TOTAL (1) + (2)	**42^**	**45**	**44**	45

Key

√ - Audit Completed
X – Days not utilised
^ - Adjusted to reflect Contingency days not utilised by way of core internal audit activity in 2011/12.