



Internal Audit Strategy Update and Operational Plan 2014/15

March 2014

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01 Introduction

Our Internal Audit Strategy is subject to review on at least an annual basis to ensure it meets the needs of the Health & Care Professions Council (HCPC), including taking account of any areas of new and emerging risk within the Strategic and Operational Risk Register, etc.

The purpose of this document is to provide the Audit Committee with a further update of the Internal Audit Strategy and our proposed Operational Audit Plan for 2014/15.

02 The Scope and Purpose of Internal Audit

Government Accounting standards requires Accounting Officers to make provision for internal audit in accordance with Government Internal Audit Standards (GIAS). Within HCPC, 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 (as Accounting Officer) with an independent and objective opinion on risk management, control and governance and their effectiveness in achieving HCPC's agreed objectives.

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

From 1 April 2013, a new set of Public Sector Internal Audit Standards (PSIAS) produced by the Internal Audit Standards Advisory Board have been adopted. These replace existing sector specific codes such as GIAS in Central Government, in addition to those for the NHS and Local Government.

03 The Updated Internal Audit Strategy and Operational Plan

This update has been informed by:

- Liaison with the Chief Executive, Director of Finance and Secretary to Committees;
- Feedback from the Executive Management Team (EMT);
- the latest assessment of risks facing HCPC as detailed in the Risk Register (January 2014);
- the results of our internal audit work during 2013/14; and
- Issues arising from our work with other clients.

There have been no changes to the planned coverage for 2014/15 set out within the Strategy. We have, however, updated the Strategic Audit Plan in Appendix A1 to reflect changes in the Strategic and Operational Risk Register (including new/closed risks and changes in risk scores), as well as the outcome of our work completed during 2013/14. This also includes colour shading to detail the level of assurance provided where appropriate (Green = Substantial; Amber = Adequate; and Red = Limited).

Appendix A2 contains the Operational Plan for 2014/15 and includes the proposed scope and fieldwork dates; at this stage, these are to be formally agreed with EMT along with the future dates for Audit Committee meetings.

04 Fees

In accordance with our original proposal and letter of engagement, the basis of charging for our work with HCPC is a daily rate, including expenses, but excluding VAT. This rate is subject to an annual uplift based on the annualised increase in the Retail Price Index at the end of March each year (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.

The rate for 2013/14 is £444.67 including expenses, but excluding VAT (£533.60 including VAT). Based on a total input of 45 days (including contingency days) the total cost is £20,010.15 including expenses but excluding VAT (£24,012.18 including VAT).

Mazars LLP
March 2014

Appendix A1 – Updated Strategic Audit Plan

Risk Based Considerations (Based on Risk Register – January 2014) (√ = Planned and/or actual coverage)

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	<ul style="list-style-type: none"> Gross risk score of 8 / Medium risk. E&D processes monitored within internal quality audits and therefore not considered a priority area for internal audit review. 	-	-	-	-
2.1	Inability to occupy premises or use interior equipment	Disaster Recovery / Business Continuity Planning	<ul style="list-style-type: none"> Gross risk score of 8 / Medium risk. Annual tests conducted, including offsite at third party facility. Internal Audit review of 2013/14, 'Substantial' assurance provided. 	-	-	√	Subject to Follow Up review
2.4	Inability to communicate via postal services (e.g. Postal strikes)		<ul style="list-style-type: none"> Gross risk score of 16 / Red risk. 				
2.5	Public transport disruption leading to inability to use Park House		<ul style="list-style-type: none"> Gross risk score of 20 / Red risk. 				
2.6	Inability to accommodate HCPC Employees		<ul style="list-style-type: none"> Gross risk score of 12 / Red risk. 				
2.7	Interruption to electricity supply		<ul style="list-style-type: none"> Gross risk score of 16 / Red risk. 				
2.10	Telephone system failure causing protracted service outage		<ul style="list-style-type: none"> Gross risk score of 12 / Red risk. 				
2.11	Basement flooding		<ul style="list-style-type: none"> 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.	<ul style="list-style-type: none"> Gross risk score of 6 / Medium risk. 	See Disaster Recovery / Business Continuity Planning above.			
5.4	Failure of IT Continuity Provision		<ul style="list-style-type: none"> Gross risk score of 12 / Red risk. 				
15.21	Financial distress of trade suppliers causes loss of service		<ul style="list-style-type: none"> Gross risk score of 16 / Red risk. 				
3.2	Loss of support from Key Stake holders including professional bodies, employers or government	Stakeholder Communications	<ul style="list-style-type: none"> Gross risk score of 15 / Red risk. Internal Audit review of 2013/14, 'Substantial' assurance provided. 	-	-	√	Subject to Follow Up review
4.2	Council members conflict of interest	Corporate Governance	<ul style="list-style-type: none"> 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. Internal Audit 2012/13, 'Substantial' assurance provided. Internal Audit 2013/14. 	√	√#	√#	2#
4.4	Failure to meet Council/Committee quorums		<ul style="list-style-type: none"> Gross risk score of 12 / Red risk. 				
4.8	Improper financial incentives offered to Council members/employees		<ul style="list-style-type: none"> Gross risk score of 8 / Medium risk. 				
4.9	Failure to insure the Health & Safety of Council Members		<ul style="list-style-type: none"> Gross risk score of 8 / Medium risk. 				
4.10	Member recruitment problem (with the requisite skills)		<ul style="list-style-type: none"> Gross risk score of 8 / Medium risk. 				
4.11	Expense claim abuse by members		<ul style="list-style-type: none"> Gross risk score of 8 / Medium risk. 				
4.12	Operationalise Section 60 legislation		<ul style="list-style-type: none"> Gross risk score of 10 / Medium risk. 				
4.15	Failure to adhere to the requirements of the Bribery Act 2010.		Bribery Act				
5.1	Software Virus damage	ICT - Security	<ul style="list-style-type: none"> Gross risk score of 20 / Red risk. HCPC currently working towards ISO 27001 accreditation. Internal Audit 2012/13, 'Substantial' assurance 	-	√	√ (Follow up)	-

Risk Ref	Risk Description	Auditable Area	Justification	Audit Year (Days)			
				2011/12	2012/13	2013/14	2014/15
			provided.				
5.3	Fraud committed through IT services		<ul style="list-style-type: none"> Gross risk score of 9 / Medium risk. 				
5.5	Malicious damage from unauthorised access		<ul style="list-style-type: none"> Gross risk score of 8 / Medium risk. 				
6.1	Inability to recruit/and or retain suitable Partners	Partners	<ul style="list-style-type: none"> Gross risk score of 9 / Medium Risk. Impact on a number of areas of HCPC operations, roles and responsibilities shared across departments. Internal Audit 2011/12, 'Substantial' assurance provided. Internal Audit review of Partner Expenses using Contingency Days in 2013/14. 'Substantial' assurance. 	√	√ (Follow Up)	√ (Partner Expenses)	5
6.2	Incorrect interpretation of law and/or SIs resulting in PSA review		<ul style="list-style-type: none"> Gross risk score of 8 / Medium risk. 				
6.3	Health & Safety of Partners		<ul style="list-style-type: none"> Gross risk score of 6 / Medium risk. 				
6.4	Partners poor performance		<ul style="list-style-type: none"> Gross risk score of 12 / Red risk. 				
6.5	Incorrect interpretation of HSWPO in use of Partners		<ul style="list-style-type: none"> Gross risk score of 6 / Medium risk. 				
6.6	Adequate number and type of partner roles		<ul style="list-style-type: none"> Gross risk score of 6 / Medium risk. 				
6.7	User dependants using non active partners		<ul style="list-style-type: none"> Gross risk score of 9 / Medium risk. 				
7.1	Failure to detect low education providers standards	Education – Approvals and Monitoring processes	<ul style="list-style-type: none"> Gross risk score of 8 / Medium risk. Internal Audit review 2012/13, 'Substantial' assurance provided. 				
7.3	Inability to conduct visits and monitoring tasks		<ul style="list-style-type: none"> Gross risk score of 8 (formerly 16) / Medium risk. 	-	√	√ (Follow up)	-
7.6	Loss or significant change to funding, commissioning and placement opportunities for approved programmes		<ul style="list-style-type: none"> Gross risk score of 6 / Medium risk. 				
7.5	Education database failure	ICT – DR Application Review	<ul style="list-style-type: none"> Gross risk score of 6 (formerly 15) / Medium risk. Internal Audit review of overall DR/BCP arrangements in 2013/14, 'Substantial' assurance 	-	-	√ (See DR/BCP)	3

Risk Ref	Risk Description	Auditable Area	Justification	Audit Year (Days)			
				2011/12	2012/13	2013/14	2014/15
			provided.			above)	
10.2	Protracted service outage following a NetRegulate Registration system failure		<ul style="list-style-type: none"> Gross risk score of 15 / Red risk. 				
2.2	Rapid increase in registrant numbers.	Project Management	<ul style="list-style-type: none"> Gross risk score of 15 / Red risk. Projects team manage major projects within HCPC. Specific project to be audited to be determined in conjunction with Audit Committee and Executive. Internal Audit review 2013/14 'Substantial' assurance. 	√	√	√	5
8.1	Fee change processes not operational by required date		<ul style="list-style-type: none"> Gross risk score of 9 / Medium risk. 				
15.3	Major Project Cost Over-runs		<ul style="list-style-type: none"> Gross risk score of 8 / Medium risk. 				
9.1	Loss of ISO 9001:2008 Certification	Quality Assurance Processes	<ul style="list-style-type: none"> Gross risk score of 12 / Red risk. External validation visits of ISO 9001:2008 by BSI twice yearly. BPI team conduct audits across HCPC on monthly basis including coverage of Departments, risk based audits, across company audits and Supplier audits and therefore not considered priority area for internal audit review., 	-	-	-	-
10.1	Customer service failures	Registrations	<ul style="list-style-type: none"> Gross risk score of 20 / Red risk. Internal quality assurance processes. Internal Audit review 2012/13, 'Substantial' assurance provided. 				
10.4	Backlogs of registration and GP Applications		<ul style="list-style-type: none"> Gross risk score of 12 / Red risk. 				
10.3	Inability to detect fraudulent applications		<ul style="list-style-type: none"> Gross risk score of 10 / Medium risk. 	-	√	√ (Follow up)	-
10.5	Mistake in the Registration process leading to liability for compensation to Registrant or Applicant		<ul style="list-style-type: none"> Gross risk score of 10 / Medium risk. 				

Risk Ref	Risk Description	Auditable Area	Justification	Audit Year (Days)			
				2011/12	2012/13	2013/14	2014/15
11.1	Loss of key HCPC employees	HR – Recruitment, Retention and Succession Planning	<ul style="list-style-type: none"> Gross risk score of 16 / Red risk. Internal Audit 2013/14, 'Substantial' assurance. 	√ (Follow Up)	-	√	Subject to follow up review.
11.2	High turnover of employees		<ul style="list-style-type: none"> Gross risk score of 6 / Medium risk. 				
11.4	Lack of technical and managerial skills to delivery the strategy		<ul style="list-style-type: none"> Gross risk score of 12 / Red risk. 				
2.14 (11.15)	Health & Safety of employees	Health and Safety of employees	<ul style="list-style-type: none"> Gross risk score of 20 / Red risk. Formerly risk 11.15, now risk 2.14. Internal Audit 2013/14. 	-	-	√	Subject to follow up review.
11.6	High sick leave levels	HR – Absence Management	<ul style="list-style-type: none"> Gross risk score of 6 / Medium risk. Not subject to previous internal audit coverage. 	-	-	-	-
11.7	Employee and ex-employee litigation	HR – Performance Management	<ul style="list-style-type: none"> 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		<ul style="list-style-type: none"> Gross risk score of 16 / Red risk. 				
11.9	Non Compliance with Employment legislation	<i>Covered through HR Risk areas identified above.</i>	<ul style="list-style-type: none"> Gross risk score of 10/ Medium risk. 	<i>Covered through HR Risk areas identified above.</i>			
13.1	Legal cost over-runs	Fitness to Practise	<ul style="list-style-type: none"> Gross risk score of 16 / Red risk. FTP area represents approx. 51% of HCPC costs in 2013/14 budget. Fixed price contract in place for legal fees. PSA review of sample of case files each year and all final decisions. Departmental Internal quality assurance processes and checks in place including Compliance Officer post. Internal Audit review 2012/13, 'Substantial' assurance provided. 	-	√	√ (Follow up)	-
13.3	Tribunal exceptional costs		<ul style="list-style-type: none"> Gross risk score of 25 / Red risk. 				
13.4	Rapid increase in the number of tribunals and resultant legal costs		<ul style="list-style-type: none"> 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
13.7	High Number of Registration Appeals		<ul style="list-style-type: none"> Gross risk score of 15 / Red risk 				
13.8	Backlog of FTP cases		<ul style="list-style-type: none"> Gross risk score of 12 / Red risk 				
13.9	Excessive cases per Case Manager workload		<ul style="list-style-type: none"> Gross risk score of 12 / Red risk 				
13.10	Protracted service outage following a Case Management System failure		<ul style="list-style-type: none"> Gross risk score of 15 / Red risk 				
		<p>Core Financial Systems:</p> <p><i>Note '√' indicate areas of coverage within the identified days opposite.</i></p> <p><i>Also referred to under 'Other Considerations' below.</i></p>	<ul style="list-style-type: none"> Financial processes represent 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
15.20	Bank insolvency or fraud	Treasury Management	<ul style="list-style-type: none"> Gross risk score of 10 / Medium risk. 	-	-	-	<i>To be covered.</i>
15.5	Inability to pay creditors	Creditors / Purchasing and Procurement	<ul style="list-style-type: none"> Gross risk score of 10 / Medium risk. Internal Audit review of electronic Purchase Order System 2011/12. 'Substantial' assurance provided. To consider key controls around new procurement policy/procedures as part of Core Financials work in 2014/15. 	√	√ (Follow Up)	-	<i>To be covered.</i>
15.10	Unauthorised payments to organisations		<ul style="list-style-type: none"> Gross risk score of 6 / Medium risk. 				
15.24	Failure to adhere to Procurement and Tendering requirements		<ul style="list-style-type: none"> Gross risk score of 8 / Medium risk 				
15.6	Inability to collect from debtors	Income Collection and Debtors	<ul style="list-style-type: none"> Gross risk score of 10 / Medium risk. Internal Audit 2012/13, 'Substantial' assurance provided. 	-	√	√ (Follow Up)	-
15.8	Receipt of fee income as per		<ul style="list-style-type: none"> 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
	collection schedule		<ul style="list-style-type: none"> High volume of transactions, recorded through NetRegulate. CSV file produced each month and uploaded into Sage. 				
15.9	Mismatch between Council goals & approved financial budgets	Budget Setting and Control	<ul style="list-style-type: none"> 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. 	-	-	-	<i>To be covered.</i>
15.11	Unauthorised payments to personnel	Payroll and expenses	<ul style="list-style-type: none"> Gross risk score of 6 / Medium risk. Payroll outsourced to third party from October 2012. Internal Audit review 2013/14, 'Substantial' assurance provided. 	√	√ (Follow Up)	√	<i>Subject to follow up review.</i>
15.22	Payroll process delay or failure		<ul style="list-style-type: none"> Gross risk score of 10 / Medium risk. 				
15.18	PAYE/NI compliance	PAYE / NI Review	<ul style="list-style-type: none"> Gross risk score of 6 / Medium risk. Professional advice obtained in this area and therefore not considered priority area for internal audit review. 	-	-	-	-
15.12	Unauthorised removal of assets (custody issue)	Asset Management	<ul style="list-style-type: none"> Gross risk score of 6 / Medium risk. Internal Audit review 2013/14, 'Substantial' assurance provided. 	-	-	√	<i>Subject to follow up review.</i>
4.13	Failure to comply with DPA 1998 or FOIA 2000, leading to ICO action	Information Security / Data Protection	<ul style="list-style-type: none"> Gross risk score of 9 / Medium risk. 	√	√ (Follow Up)		
17.1	Electronic data is removed inappropriately by an employee		<ul style="list-style-type: none"> Gross risk score of 15 / Red risk. Impacts on all activities/departments across HCPC. HCPC working towards ISO 27001 Accreditation. Internal Audit review 2011/12, 'Substantial' assurance provided. 				
17.2	Document & Paper record Data Security		<ul style="list-style-type: none"> Gross risk score of 15 / Red risk. 				
17.3	Loss of electronic data		<ul style="list-style-type: none"> Gross risk score of 15 / Red risk. 				
17.4	Data received from third parties		<ul style="list-style-type: none"> Gross risk score of 10 / Medium risk. 				

Risk Ref	Risk Description	Auditable Area	Justification	Audit Year (Days)			
				2011/12	2012/13	2013/14	2014/15
17.5	Loss of physical data despatched to and held by third parties for the delivery of their services		<ul style="list-style-type: none"> 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).		<ul style="list-style-type: none"> Gross risk score of 15 / Red risk. 				
10.6 (18.1)	CPD processes not effective	Registrations - CPD	<ul style="list-style-type: none"> 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 (√ = Planned and/or actual coverage)

Auditable Area	Justification	Audit Year (Days)			
		2011/12	2012/13	2013/14	2014/15
Risk Management	<ul style="list-style-type: none"> Annual requirement under Internal Audit Professional Standards. In order to add value to the organisation, we will adapt our approach each year. On-going 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 2012/13, 'Substantial' assurance provided. Internal Audit 2013/14. 	√	√#	√#	2#
Complaints <i>Also linked to Stakeholder Communications under Risk based Considerations above.</i>	<ul style="list-style-type: none"> Responsibility for complaints moved to Secretariat during 2013/14. Internal Audit review of Stakeholder Communications in 2013/14, 'Substantial' assurance provided. 	-	-	-	-
Policy and Standards	<ul style="list-style-type: none"> Not subject to previous internal audit coverage given nature of area. Potential auditable areas around establishing / administering of Professional Liaison Groups and Stakeholder Consultation. 	-	-	-	-
Social Work Student Suitability Scheme	<ul style="list-style-type: none"> New area / process for HCPC during 2013/14. 	-	-	-	-
Property Strategy / Facilities Management	<ul style="list-style-type: none"> Property Strategy in place. HCPC has acquired 186 Kennington Park Road and a project for refurbishment in progress. Review of Project through Project Management review under Risk Based Considerations in 2013/14. Facilities Management not subject to recent internal audit review. 	-	-	√ (Project Management)	3 (Facilities Mgmt)

Auditable Area	Justification	Audit Year (Days)			
		2011/12	2012/13	2013/14	2014/15
Information Technology	<ul style="list-style-type: none"> 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. 	√ (Partial - Note 1)	√ (Note 1)	√ (Note 2)	See Note 3
Core Financial Systems:	<ul style="list-style-type: none"> External audit expectations and therefore annual coverage to provide assurance over the operation of financial systems. Also see coverage under 'Risk Based Considerations' above. Internal Audit review of General Ledger 2013/14, 'Substantial' assurance provided. 				
Financial Planning, Forecasting and Monitoring		√ (Follow Up)	-	-	√
General Ledger		√ (Follow Up)	-	√	Subject to follow up review.
Follow Up	<ul style="list-style-type: none"> 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
Audit Management	<ul style="list-style-type: none"> Resources for client and External Audit liaison, Annual Plan update, Annual Report preparation and preparation for and attendance at Audit Committee. 	√	√	√	6
Contingency	<ul style="list-style-type: none"> 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	√ (Bribery Act)	√ (Partner Expenses)	3
SUBTOTAL (2)		12	17	14	17
GRAND TOTAL (1) + (2)		42 [^]	45	45	45

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

Note (1) – Information Security and Data Protection, IT – Security both covered under 'Risk Based Considerations'.

Note (2) – Audits of BCP / Disaster Recovery in 2013/14.

Note (3) Suggested focus in 2014/15 on detailed back up arrangements for a specific application i.e. NetRegulate and ICT.

Appendix A2 – Operational Audit Plan 2014/15

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							
ICT – DR application review	Director of IT	Review of HCPC's IT backup and recovery systems for a key application/internal database.	Systematic	3	21 July 2014	August 2014	September 2014
Partners	Director of HR / Partners Manager	Review of HCPC's arrangements for Partner recruitment, retention, performance.	Systematic	5	22 Sept 2014	October 2014	November 2014
Corporate Governance	Secretary to the Council	Review of HCPC's corporate governance arrangements. Specific focus to be agreed. #To be undertaken as a combined review with Risk Management.	Key Controls	2#	19 Jan 2015	February 2015	March 2015
Project Management	Director of Operations	Resources for the review of the administration and management of major projects. Specific project and focus to be agreed.	Systematic	5	1 Dec 2014	January 2015	March 2015
HR – Performance Management	Director of Human Resources	Review of HCPC's arrangements for the performance management of employees. This will also consider employee behaviour and ex-employee litigation.	Systematic	3	21 July 2014	August 2014	September 2014
Core Financial Systems	Director of Finance	Review of key controls for Treasury Management, Procurement, Financial Planning, Forecasting and Monitoring and Budget Setting and Control.	Key Controls	10	12 January 2015	February 2015	March 2015

Auditable Area	Executive Team Contacts	Outline Scope	Audit Approach	Planned Days	Target Review Start Date	Target Management Team Meeting	Target Audit Committee
			Subtotal (1)	28			
Other Considerations							
Risk Management	Director of Operations	Consideration of HCPC's risk management framework. Specific focus to be agreed. #To be undertaken as a combined review with Risk Management.	Key Controls	2#	19 Jan 2015	February 2015	March 2015
Facilities Management	Director of Operations	Review of HCPC's management of its facilities including third party contracts and monitoring.	Key Controls	3	23 July 2014	August 2014	September 2014
Follow Up	Management Team	Resources to assess progress in implementing internal audit recommendations from previous years.	Follow Up	3	28 July 2014	September 2014	November 2014
Audit Management	Chief Executive	Resources for management of contract.	Not applicable	6	Not applicable	Not applicable	Not applicable
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)	17		
				TOTAL DAYS	45		