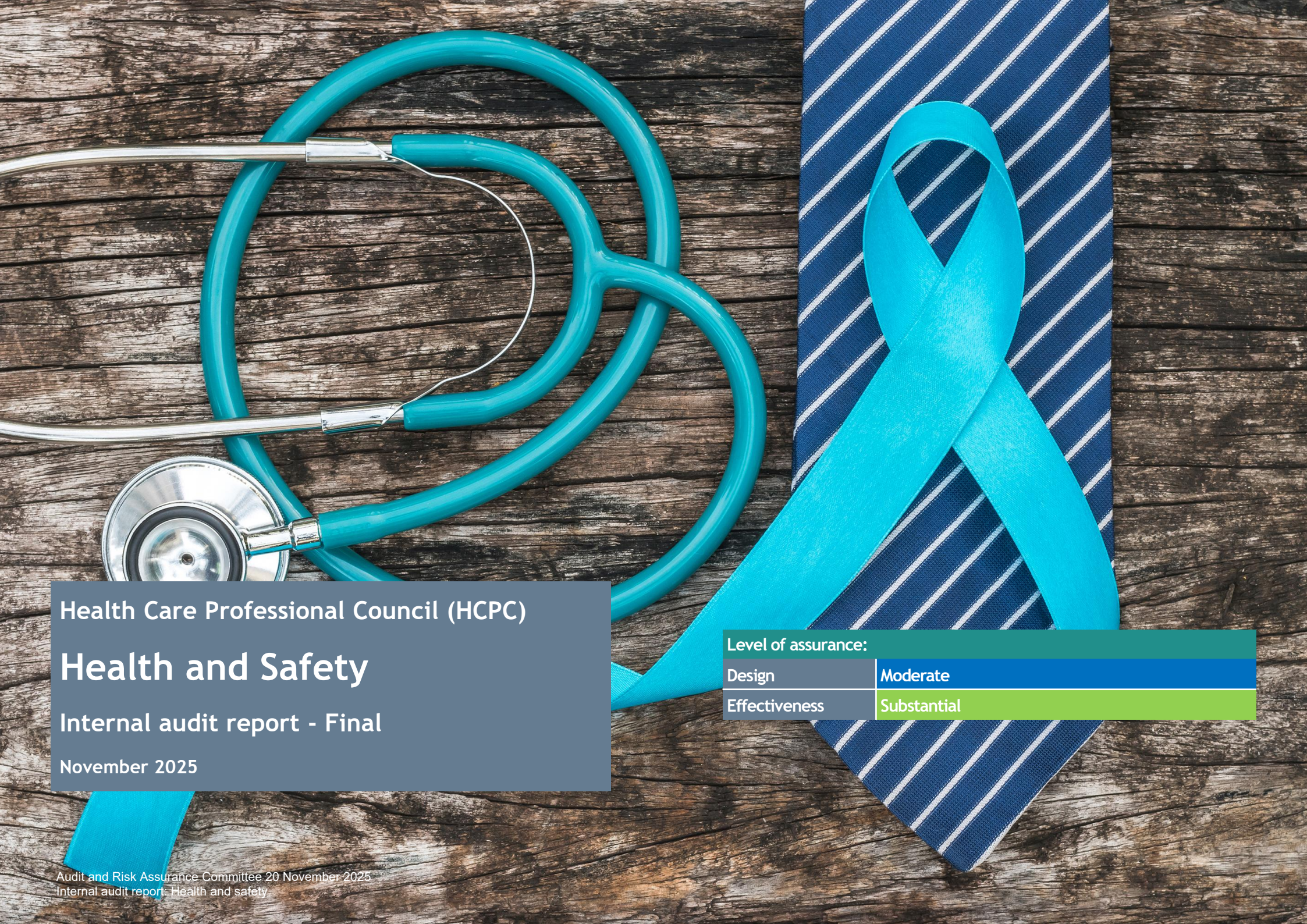




Health Care Professional Council (HCPC)

Health and Safety

Internal audit report - Final

November 2025

Level of assurance:	
Design	Moderate
Effectiveness	Substantial

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Restrictions of use

The matters raised in this report are only those which came to our attention during our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The report has been prepared solely for the management of the organisation and should not be quoted in whole or in part without our prior written consent. BDO LLP neither owes nor accepts any duty to any third party whether in contract or in tort and shall not be liable, in respect of any loss, damage or expense which is caused by their reliance on this report.

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Report status

Auditor:	Sahib Bhasin
Reviewers:	Joshua Wilson, Manager Dan Bonner, Director Bill Mitchell, HIA , Director
Dates work performed:	6 - 27 October 2025
Closing meeting:	29 October 2025
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Executive summary

Level of assurance: (see appendix I for definitions)		
Design	Moderate	Generally a sound system of internal control designed to achieve system objectives with some exceptions.
Effectiveness	Substantial	The controls that are in place are being consistently applied.

Definitions of findings (see appendix I)				# Of agreed actions
H	-			-
M	1			3
L	1			2
Total number of findings: 2				5

Purpose

The purpose of the review was to provide assurance over the control design and effectiveness of key H&S controls in operation at HCPC.

Background

As part of the agreed internal audit plan for 2025/26, as approved by the Audit and Risk Assurance Committee (ARAC), we have undertaken a review of key controls in respect to Health and Safety (H&S) at HCPC.

Under the Health and Safety Act 1974, it is an employer's duty to protect the health, safety and welfare of their employees and other people who might be affected by their business. Employers must do whatever is reasonably practicable to achieve this. This means making sure that workers and others are protected from anything that may cause harm, effectively controlling any risks to injury or health that could arise in the workplace.

Employers therefore have a duty to assess risks in the workplace. Risk assessments should be carried out that address all risks that might cause harm and employees must be given information about the risks and how they are protected. While HCPC has had a H&S function with supporting controls for many years, it identified that it could improve the function, particularly following an estates consolidation exercise in 2023. HCPC's aim was to address any existing gaps within the function and develop stronger resilience to changes in legislation and unexpected events.

Key developments identified with this improvement would be development of policies and procedures which align with H&S regulation, enhancing existing systems such as D365 to improve submission and investigation of topics such as workplace incidents, and perform more rigorous and details H&S activities, such as risk assessments. HCPC also runs a single-site model, which influences aspects of the H&S provision, including scope of risk assessments and incident controls.

To demonstrate the commitment to improving the function, there has been significant recruitment in the early part of 2025, with the team now consisting of a Manager and Technician (via an apprenticeship) and with a specialist still to be recruited.

Report context summary

Noting the changes, this H&S review, originally planned for 2024/25, was deferred to allow for the new processes and team to embed. Having reviewed the controls in place, we consider most gaps have been addressed. However, some key processes have only been in place for a few months, and some policies are at final approval stage. Thus, our testing of effectiveness has been limited to processes already in operation and their period of operation.

Key Findings

- 1. Environmental H&S Framework and senior leadership involvement:** The Environmental, H&S framework which has been developed contains a number of good elements, such as SMART objectives. However, further enhancements could be made to ensure the framework fully delivers on its objectives and is as impactful as possible, including demonstrating clear alignment to the corporate strategy and having designated objective owners. This could be supported by clear comms from senior management on both the strategy and training completion rates.
- 2. Risk assessment actions:** All risk assessments were updated around August/ September 2025 and thus actions have begun being added to the support action tracker, covering 1,472 identified hazards. Meetings have been put in place to discuss actions with owners but not yet taken place, to allow detailed testing of both these meetings taking place, but also the implementation of the actions, hence the large number of actions outstanding. There are details currently missing from the action tracker, including details of the specific action owner (rather than a group) and the agreed rationale where the implementation timeline has been elongated beyond usual.



Executive summary

Summary of good practice

- ▶ HCPC has undertaken comprehensive risk assessments for three general areas: Server and IT rooms, General Office, and Facilities-controlled spaced (FAC). Within these three risk assessments are individual risk assessments that have been completed by the Environmental, Health, and Safety Manager and cover the core operational areas, including offices, plant rooms, and contractor interfaces. Risk assessments are refreshed annually, but they can be reviewed earlier should legislation changes or incident occurrence require it.
- ▶ In response to a skills-gap and compliance review, HCPC enhanced its safety training protocol in September 2025 by implementing a dedicated Environmental Health and Safety New Starter Tracker. This system automatically records and monitors Day 1 Induction H&S Training, which is a change from the previous practice of embedding it within a broader corporate induction module. Job-specific H&S training is also in place and is linked to training needs and capability assessments undertaken. For example, Fire Wardens must complete Fire Warden Training. This helps to ensure that where an officer has a heightened level of responsibility for health & safety due to a potential fire hazard, they have had the right training to keep staff, visitors, and contractors safe.
- ▶ Comprehensive H&S reporting provides clear oversight of key metrics. Power BI dashboards track Display Screen Equipment (DSE) compliance, while monthly service desk reports detail accident trends. These results are consolidated into senior-level performance reports. There is also a strategic aim to further automate and refine these reporting processes.

Conclusion

Overall HCPC has now developed and implemented largely robust controls around its H&S provision, with clear policies and procedures and useable data to report on progress. This is underpinned by a clear framework and set of objectives. As these controls are rolled out and more fully embedded, support will be needed across the organisation to ensure objectives are met and the new controls are effective.

Overall, we are able to provide Moderate assurance over the design of the H&S controls and Substantial assurance over the effectiveness (where operating), although some processes are very newly enacted. This Moderate rating is primarily driven by the newness or draft nature of many controls.

Useful statistics and key takeaways

97%

Completion rate for mandatory H&S training

74

DSE assessments completed in 2025 as at 2 October 2025

1,472

Outstanding risk assessment actions

21

Areas covered by risk assessments.

Our testing did not identify any concerns surrounding the controls in place to mitigate the following risks:

- ✓ Failure to establish and maintain comprehensive H&S policies and procedures which are accessible and aligned to H&S legislation, increases the likelihood of workplace incidents leading to injury or ill health, regulatory penalties, financial losses and reputational damage for the organisation. This includes emergency procedures.
- ✓ Lack of clarity in roles and responsibilities can lead to non-compliance with H&S regulations, increased accidents and incidents, legal liabilities, decreased employee morale, and potential financial losses due to fines and litigation.
- ✓ Regular H&S training is not undertaken for staff and those with direct responsibility (e.g. fire wardens), increasing the risk of unsafe working practices.
- ✓ Failure to investigate incidents and accidents, and develop lessons learned, may result in repeated safety violations, uncontrolled hazards, and non-compliance with regulatory requirements, and continuous risks to employee H&S.
- ✓ Incidents / near misses are not reported through appropriate channels in a timely manner and escalated as required.
- ✓ Reporting on H&S at HCPC, including culture, incident levels and achievement of targets is not carried out on a regular basis, resulting in a lack of senior management oversight.

Detailed findings



Detailed findings

Risk: Senior management do not set the direction for effective H&S management, including key objectives and targets, resulting in a lack of consistency and buy in across HCPC.

Finding 1 - Environmental, H&S Framework (EHSP) Framework Enhancement	Type
To ensure effective risk management and a strong safety culture, a comprehensive framework that sets SMART health and safety goals aligned with the organisations strategy and compliance requirements should be established. We obtained and reviewed the framework that has been developed and reviewed it to assess if it contained the required elements and the objectives were SMART. We note the aims of the function have been set out, defines the H&S pillars and its objectives which we have noted are SMART. However, we have identified some areas of improvement to the framework: • The alignment with the Corporate Strategy is not clearly defined, such as which elements it aims to support. It also does not run to the same end date as the Corporate Strategy (i.e. the framework ends in 2027, while the Corporate Strategy finishes in 2026). • While the objectives are SMART, they do not have a clear owner, which can support successful achievement. • There is no communication plan to set this out to the wider business once the framework is approved, although management were in the process of developing this during the review. In addition to the above, training adherence is a key component of the framework, and while new training monitoring mechanisms are being rolled out (see observation), there could be additional senior management involvement to enhance the effectiveness of the messaging, and clearly set the tone from the top.	Design 
Implication	Significance
If the EHSP Framework does not clearly align to the corporate strategy, have objectives with defined owners, or get communicated with clear senior management support, then there is an increased risk of the objectives as a whole not being achieved or supporting the Corporate Strategy.	Medium



Detailed findings

Risk: Senior management do not set the direction for effective H&S management, including key objectives and targets, resulting in a lack of consistency and buy in across HCPC.

Recommendations	Action owner	Management response	Completion date
- During the mandatory training completion window, ensure there is senior management comms on training completion rates and importance of completion on a regular basis. - The Framework should be updated so that: - There is a clear section which sets out what elements of the Corporate Strategy it supports and how. - The Framework ends in 2026, or as part of the next framework produced, align this to the Corporate Strategy end date. - Objective owners are clearly defined. - Continue to develop the communication plan for the framework, but ensure this includes communication from a member of senior management.	<i>Stefan Marin, Environmental Health and Safety Manager</i>	<i>We will ensure there are appropriate senior communications around training completion rates and the importance of completing the training, during the training window of February to April.</i> <i>As part of taking the framework through the final approvals, we will make clear the link to the relevant corporate strategy objective and ensure objective owners are clearly defined. We will align the end date of the next strategy to the corporate plan at that time, to allow this framework to embed sufficiently.</i> <i>We will finish development of the communications plan, noting to include senior management involvement and begin communications following approval of the framework.</i>	<i>28 February 2026</i> <i>15 December 2026</i> <i>31 January 2026</i>



Detailed findings

Risk: Failure to properly identify, assess, and manage H&S hazards in the workplace or for agile workers may result in accidents, injuries, and non-compliance with regulations (which mandates the carrying out of risk assessments), leading to legal penalties, reputational damage and ineffective control measures.

Finding 2 - Risk assessment action tracker enhancements			Type
As part of completing risk assessments, actions are identified to mitigate risks which need to be implemented. To support this, actions should be logged and tracked with clear owners and due dates. We discussed with management how these actions would be tracked and reviewed the supporting risk assessments and accompanying action tracker to identify if actions were documents and had clear due dates and owners. We noted that the listed owner was typically a group and not a specific individual. When discussed with management, it was noted that the aim is to attribute these to specific individuals following conversations with those individuals, as the risk assessments had only recently been completed. Once in place, actions will be followed up in line with their due date. Further we note that due dates for actions are based on their severity (i.e. medium risk actions have to be implemented within two months). These can be bypassed where an action might take longer, but where this is the case, the rationale should be documented. We identified actions which were due later than the standard timelines, but no rationale had been documented for this.			Effectiveness 
Implication			Significance
If recommendations are not logged with appropriate timelines and owners, there is an increased risk they will not be implemented in a timely manner.			Low
Recommendations	Action owner	Management response	Completion date
4. Update both the risk assessment and action tracker with specific individuals to allow for targeted follow up as soon as possible. 5. Document the rationale for the extended timelines on the action tracker as soon as possible.	Stefan Marin, Environmental Health and Safety Manager	4 and 5. Now we have the meetings in place to discuss actions, we will be adding the relevant individuals to actions and the rationale where the timeframe does not align to the risk based timeframes.	31 January 2026



Observations

Training roll out

We note that HCPC is updating its training and how it monitors completion of these. The previous methods were highly manual and thus the new method looks to automate this tracking, saving on time and improving effectiveness. Some considerations for management to ensure the roll out is effective include:

- Ensuring that there is a clear 'cut off' documented within the roadmap for when old ways of monitoring overdue training have stopped, to reduce duplication of effort.
- Ensure that, in line with the formalised Automation Roadmap being drafted, a pilot test is conducted with a small group of users for each new automated training type to ensure that the escalation process works as intended before full rollout to identify and resolve process issues early.
- As part of the development of the automation, HCPC should prioritise High-Risk Training first.

Policies and procedures

While there are understood processes in place for conducting risk assessments and investigating incidents, these have not been formally approved and rolled out.

HCPC has been implementing a significant improvement programme with respect to its H&S provision over the last eight months, with the introduction of a range of new processes and supporting policies. Due to the nature of this rapid change and the number of documents which needed to be produced and approved, we noted some have not yet been fully approved and rolled out, particularly:

- The process for conducting risk assessments
- The process to manage H&S incidents, following their initial report.

Our walkthroughs of these processes with management highlighted the expected controls to be appropriate, and we note these documents are at the latter stages of approval, but should be finalised as soon as possible.

H&S Service Desk access

We noted access to the H&S Service Desk was appropriately restricted through clear permissions to protect the confidentiality of reported incidents. Only four people have access to the system and the processes to change access seemed appropriate. However, we did note there was no regular review of the current access, which can be useful to identify any unexpected changes to access that may have occurred. Management may wish to conduct a review (i.e quarterly) of users with current view access to ensure this remains appropriate.

Appendices



Appendix I: Definitions

Level of assurance	Design of internal control framework		Operational effectiveness of controls	
	Findings from audit	Design opinion	Findings from audit	Effectiveness opinion
Substantial	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.
Moderate	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.
Limited	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.
No	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	
High	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.
Medium	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.
Low	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.
Advisory	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.



Appendix II: Terms of Reference

Extract from terms of reference

Purpose

The purpose of the review was to provide assurance over the control design and effectiveness of key H&S controls in operation at HCPC.

Scope area	Key risks	Approach
Policies, procedures and guidance	Failure to establish and maintain comprehensive H&S policies and procedures which are accessible and aligned to H&S legislation, increases the likelihood of workplace incidents leading to injury or ill health, regulatory penalties, financial losses and reputational damage for the organisation. This includes emergency procedures. Lack of clarity in roles and responsibilities can lead to non-compliance with H&S regulations, increased accidents and incidents, legal liabilities, decreased employee morale, and potential financial losses due to fines and litigation. Regular H&S training is not undertaken for staff and those with direct responsibility (e.g. fire wardens), increasing the risk of unsafe working practices.	- Review the policies and procedures relevant to the areas of scope and assess whether roles and responsibilities have been clearly defined and communicated to staff, if these documents have been kept up to date, and have been appropriately approved. - Assess how the policies and procedures are kept up to date with legislation, and if they are accessible and communicated. - Assess how training needs are identified and relevant training offered, including how completion of this is monitored. If appropriate, we will perform data analytics/ sample testing to assess if training has been completed as required. - Assess if procedures and protocols to respond effectively to emergency situations and accidents to minimise harm and disruption, and adhering to H&S regulation requirements have been developed and are kept under review.
Risk Profile	Failure to properly identify, assess, and manage H&S hazards in the workplace or for agile workers may result in accidents, injuries, and non-compliance with regulations (which mandates the carrying out of risk assessments), leading to legal penalties, reputational damage and ineffective control measures.	- Assess how risk assessments are completed, including the identification of the need for one, who completes this and how often these are refreshed. As part of this, we will also understand how management takes action with respect to these risk assessments to implement actions and tracks these accordingly. - Test a sample of completed risk assessments to assess if the correct process was followed and how the actions from the assessment have been/ are being implemented. We will also assess the last time these were reviewed to check these are up to date.
Incidents/ Near misses	Incidents/ near misses are not reported through appropriate channels in a timely manner and escalated as required. Failure to investigate incidents and accidents, and develop lessons learned, may result in repeated safety violations, uncontrolled hazards, and non-compliance with regulatory requirements, and continuous risks to employee H&S.	- Review and understand how incidents and near misses are meant to be reported and recorded, including any escalation routes where required and the communication around these. Assess how the logging of these incidents is completed to support data protection and reporting of statistics. - Assess how incidents and near misses are investigated in a timely manner to identify resolutions and lessons learned, and how these are then implemented subsequently. Select a sample of incidents and check these were investigated in a timely manner, and the actions have been implemented or there is a plan to do so.



Appendix II: Terms of Reference

Extract from terms of reference

Scope area	Key risks	Approach
Reporting and senior management	Senior management do not set the direction for effective H&S management, including key objectives and targets, resulting in a lack of consistency and buy in across HCPC. Reporting on H&S at HCPC, including culture, incident levels and achievement of targets is not carried out on a regular basis, resulting in a lack of senior management oversight.	- Assess how management has defined a comprehensive framework that sets SMART H&S goals aligned with the organisation's strategy and compliance requirements, enabling continuous improvement and adaption to changes, and how senior management have been involved with this. - Assess what reporting is produced over H&S, and if this provided sufficient detail. Test a sample of weeks and months to assess if this reporting was produced and discussed.

Extract from terms of reference

Exclusions/ limitations of scope

The scope of the review was limited to the areas documented under the scope and approach. All other areas were considered outside of the scope of this review.

Our work was inherently limited by sampling risks and therefore have not provided assurance over all advice and information services within HCPC. We were reliant on the honest representation by staff and timely provision of information as part of this review.



Appendix III: Staff interviewed

We appreciate the time provided by all the individuals involved in this review and would like to thank them for their assistance and cooperation.

Stefan Marin	Environmental, H&S Manager	Key Contact
James McMahon	Head of Estates and Facilities Management	Key Contact
Gabriel Aguirre	Senior Facilities Officer	Key Contact
Aled Rees	Facilities Manager	Key Contact



Appendix IV: Limitations and responsibilities

Management responsibilities

The Board is responsible for determining the scope of internal audit work, and for deciding the action to be taken on the outcome of our findings from our work.

The Board is responsible for ensuring the internal audit function has:

- The support of the organisation's management team.
- Direct access and freedom to report to senior management, including the Chair of the Audit Committee.
- The Board is responsible for the establishment and proper operation of a system of internal control, including proper accounting records and other management information suitable for running the organisation.

Internal controls covers the whole system of controls, financial and otherwise, established by the Board in order to carry on the business of the organisation in an orderly and efficient manner, ensure adherence to management policies, safeguard the assets and secure as far as possible the completeness and accuracy of the records. The individual components of an internal control system are known as 'controls' or 'internal controls'.

The Board is responsible for risk management in the organisation, and for deciding the action to be taken on the outcome of any findings from our work. The identification of risks and the strategies put in place to deal with identified risks remain the sole responsibility of the Board.

Limitations

The scope of the review is limited to the areas documented under Appendix II - Terms of reference. All other areas are considered outside of the scope of this review.

Our work is inherently limited by the honest representation of those interviewed as part of colleagues interviewed as part of the review. Our work and conclusion is subject to sampling risk, which means that our work may not be representative of the full population.

Internal control systems, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgment in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

Our assessment of controls is for the period specified only. Historic evaluation of effectiveness may not be relevant to future periods due to the risk that: the design of controls may become inadequate because of changes in operating environment, law, regulation or other; or the degree of compliance with policies and procedures may deteriorate.

Conformance with the Global Internal Audit Standards

This engagement has been conducted in accordance with the Institute of Internal Auditors' Global Internal Audit Standards.

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