

Health and Care Professions Council

Progress report

November 2025

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Your team

Bill Mitchell (CPFA, CMIRM)	Head of Internal Audit	Bill.Mitchell@bdo.co.uk
Dan Bonner (MIIA)	Director	Dan.Bonner@bdo.co.uk
Joshua Wilson (ACA)	Manager	Joshua.Wilson@bdo.co.uk

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.

The ARAC is requested to note this report.

BDO Update

ARAC - November 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 September 2025. This report has been prepared based on work performed up to 12 November 2025.

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 Cyber Security and Health and Safety reviews being completed and the final reports presented at this committee. In addition to this:

- The draft report has been issued for the Business Central review.
- A Terms of Reference for the Media and Communications review is being produced.

All other reviews are due to take place later in the year and work on these is therefore not yet due to commence. As a result, we remain on track to deliver all fieldwork in line with the originally agreed IA Plan.

Changes to the Audit Plan

Since the last ARAC in September 2025 there have been no changes to the IA Plan.

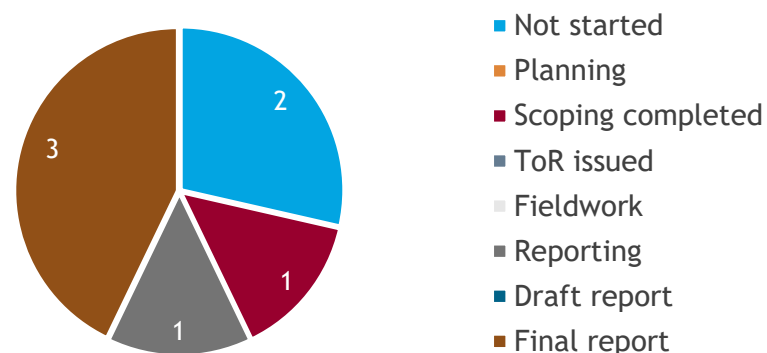
Recommendation

ARAC are requested to note this report.

Updates

- **Data Use (and access) Act:** There have been two major developments in privacy and data protection which impact the NFP Sector, notably the new Data Use (and Access) Act and its potential impact on not-for-profit (NfP) organisations, and recent ICO enforcement action in the sector. These developments highlight what NfP organisations should be thinking about and the impact of not complying with legislation. [Read now](#)
- **AI and the NFP Digital Code of Practice:** As AI becomes increasingly incorporated in UK organisation operations, its impact on governance and assurance is changing rapidly. This is also true in the Not-for-Profit (NFP) sector, where the updated Digital Code of Practice meets the UK Government's AI Cyber Security Code of Practice, creating new expectations and risks. What do you and your auditors need to do, to stay on top of AI, and remain aligned to relevant codes? [Read now](#)

Audit Delivery Dashboard



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)	Final Report	Q1	May 2025	Moderate	Moderate	-	2	2	4
Research (Assurance)	Not due	Q4	-	-	-	-	-	-	-
Media & communications (Assurance)	Scoping meeting held	Q3	-	-	-	-	-	-	-
Business Central - core financial controls (Assurance)	Reporting	Q2	August 2025	-	-	-	-	-	-
Cyber Security (Assurance)	Final Report	Q1	September 2025	Moderate	Moderate	-	2	5	-
Health & Safety (Assurance)	Final Report	Q3	October 2025	Moderate	Substantial	-	1	1	-
Follow up	Not due	Q4	-	-	-	N/A	N/A	N/A	N/A

FOR MORE INFORMATION:

Sarah Hillary, Partner

sarah.hillary@bdo.co.uk

Bill Mitchell, Head of Internal Audit

bill.mitchell@bdo.co.uk

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