

Kent Police And Crime Commissioner And Kent Police

Emergency services - benchmarking of internal audit findings 2023/24

This report is solely for the use of the persons to whom it is addressed. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

Contents



Introduction	3
Internal audit assurance levels	4
Assurance level by sub sector	5
Internal audit management actions	6
Management actions by sub sector	7
Thematic overview of high priority actions	8
Annual opinions	11
Your organisation's annual opinions	12

Introduction

As part of our internal audit service, we provide benchmarking data to our clients within our internal audit assignment reports.

At the assignment level, benchmarking provides:

- a comparison against the numbers of actions agreed;
- the assurance opinions provided across the sector in our client base;
- overview of controls effectiveness and control themes;
- a summary of the key areas where high internal audit management actions were agreed; and
- a comparison of Head of Internal Audit (HOIA) opinions.

This paper provides a benchmark for our individual clients, allowing for self-assessment against all of our emergency services (ES) clients.

The benchmarking data provided in this paper is based on all of the internal audit assurance reports we have issued to our ES clients during the audit year 2023/24. This paper will provide you with a useful snapshot of your organisation's performance against others in the sector.

Internal audit assurance levels

Compares assurance levels provided by the internal audit service across all assurance reviews during 2023/24 and at your organisation over the last three years.

Kent Police and Crime Commissioner and Kent Police

Percentage across our ES client base in 2023/24

Substantial assurance



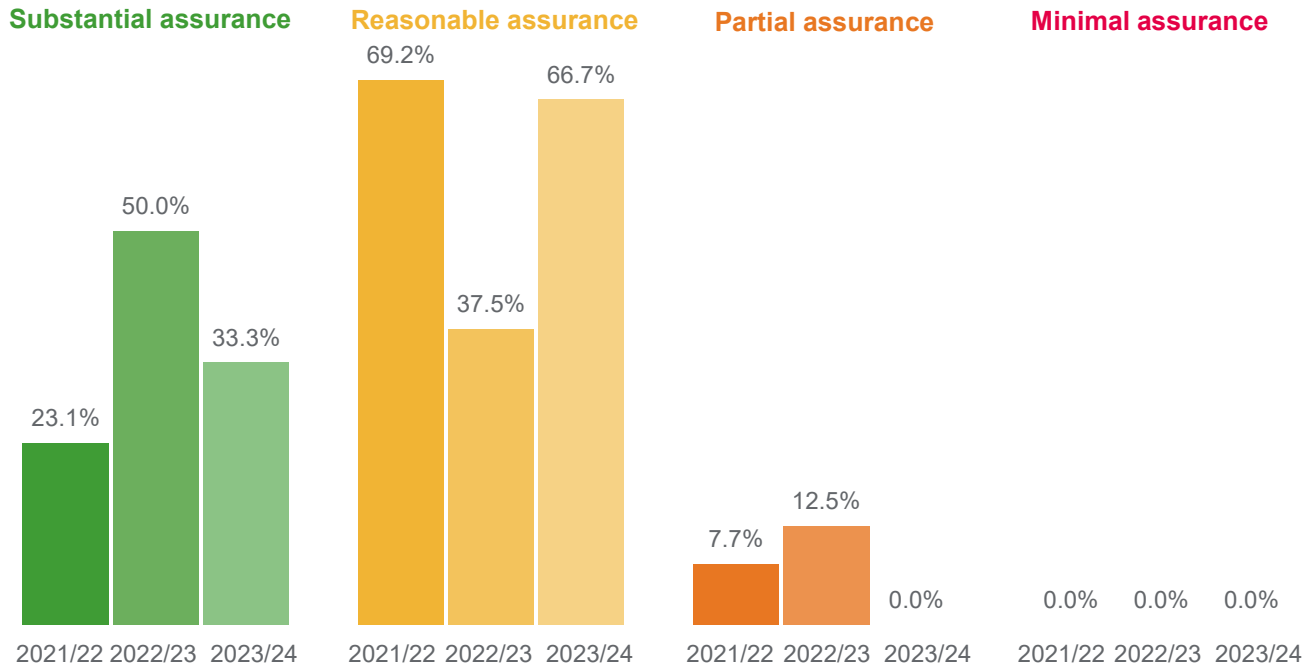
Reasonable assurance



Partial assurance



Minimal assurance



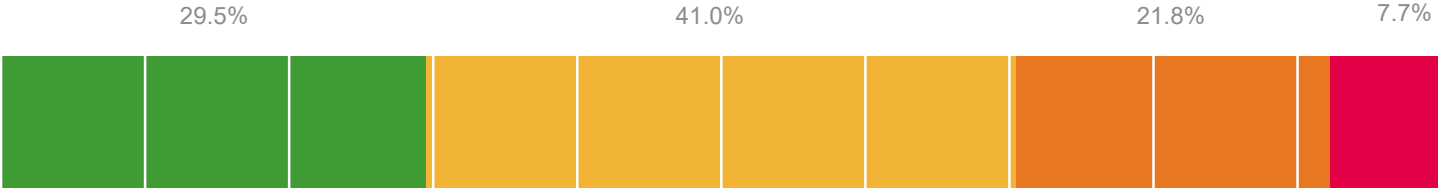
Kent Police and OPCC compares favourably to similar emergency services organisations in our client base and received no partial or minimal assurance opinions in 2023/24..

Follow up assignments are not included in the above analysis.

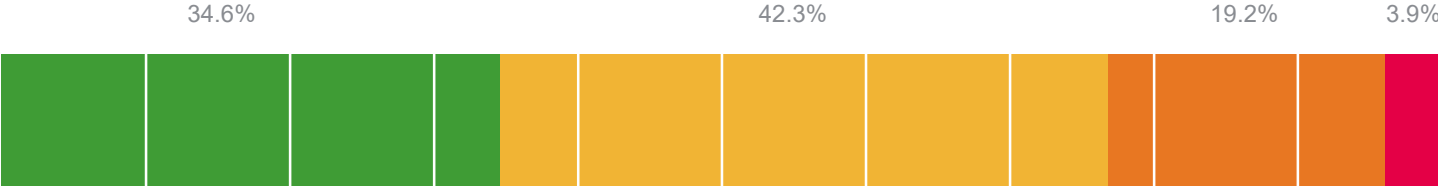
Assurance level by sub sector

Compares assurance levels provided by the internal audit service across all assurance reviews during 2023/24 by sub sector.

Emergency services



Police



- Substantial
- Reasonable
- Partial
- Minimal

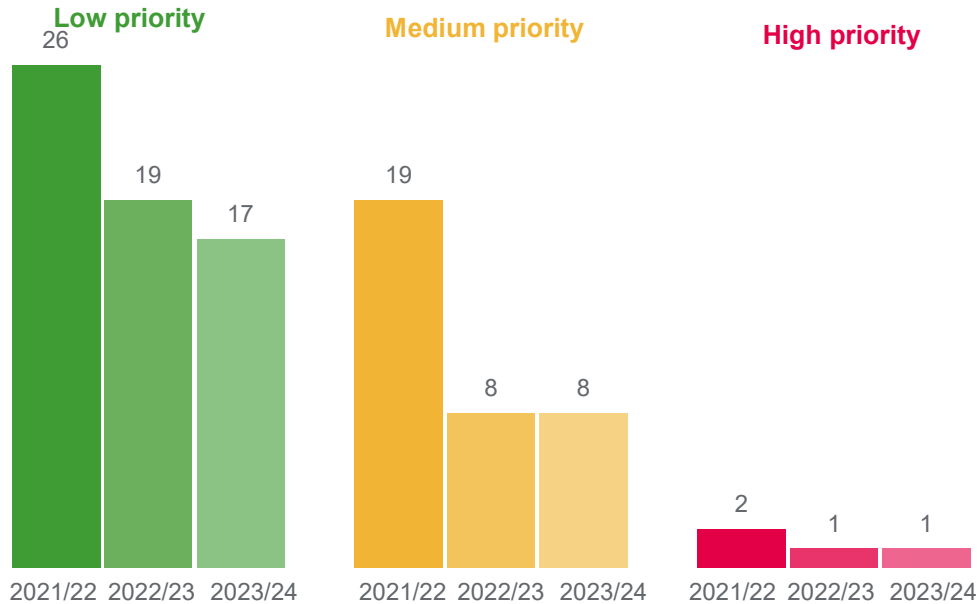
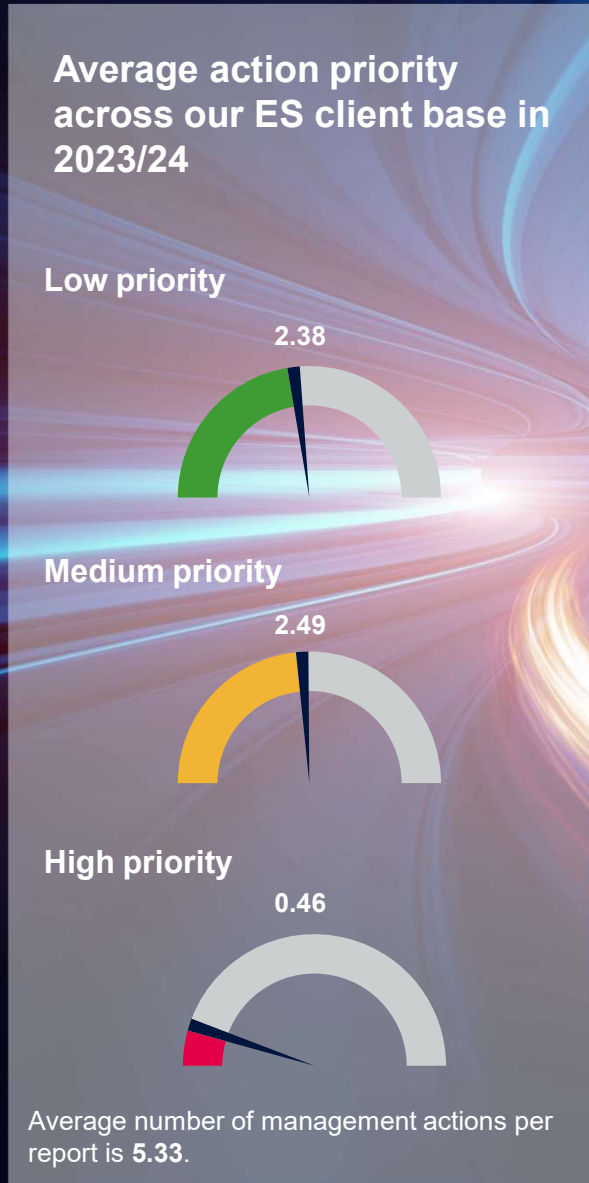
Fire



Internal audit management actions

Compares the average number of management actions agreed in each internal audit assignment and at your organisation over the last three years.

Kent Police and Crime Commissioner and Kent Police



Kent Police and OPCC has reduced the number of internal audit management actions over the past three years and received just one high priority action in 2023/24. The vast majority of actions were categorised as low and medium.

During 2023/24 across our ES clients, we also undertook 45 advisory and follow up reviews, resulting in an average of 6.43 management actions per report. These management actions are not included in the above analysis.

Management actions by sub sector

Compares the average number of management actions agreed in each internal audit assignment.

Emergency services



Police



Fire



- Low
- Medium
- High

Thematic overview of high priority actions

An overview of high priority management actions agreed across our ES client base is summarised by top themes.

28%

Firearms / bladed articles and seized property

- The process for making firearms safe is to be reviewed, to ensure consistency in approach. For all exhibits stored, safe labels should be attached, be visible and complete, with clear descriptions on Niche.
- Policy should be adhered to, ensuring all bladed articles are stored in sealed tubes to prevent injury during storage.
- Fire safety within exhibit stores should be reported internally and reviewed to determine whether prevention measures are sufficient or if additional work is required to address risks.
- Investigations on missing firearms should be completed and reported internally. There should be an action plan implemented to locate the missing items.
- Officers should be reminded of the need to review the exhibits they are responsible for every 90 days.

19%

People, health and safety

- Review mandatory e-learning training reports to identify non-completions. This information should be cascaded to the relevant teams and supervisors.
- When a contaminates action plan is created, it should include safety tours, workplace inspections, and station audits.
- Health and safety teams should complete any over-due or follow up inspections and prioritise buildings deemed as high risk.
- Injured officers and staff should be reminded to complete the injured person reporting form promptly. If this is not possible, supervisors should complete the form on their behalf. This helps ensure the Reporting of Injuries, Diseases and Dangerous Occurrences (RIDDOR) report can be completed if appropriate.

17%

Estates

- An estates utilisation matrix is to be used, to capture costs, activities and usage centrally. To bring improvement and drive action plans, there should be target utilisation measures.
- Review actual and target utilisation data regularly and identify locations that are under-utilised or underperforming.
- Management should review the framework for vetting or security checks carried out on contractors. Ensuring adequate ID checks or pre-authorisation is obtained and there are records of all contractor site visits.
- Stock condition survey results should drive the schedule of planned work. For all work, quotations should be reviewed, and all works should be appropriately authorised.

Thematic overview of high priority actions

An overview of high priority management actions agreed across our ES client base is summarised by top themes.

11%

Digital / Cyber

- To enhance cyber security, a vulnerability management policy will be developed, detailing the approach to penetration testing. It will detail the frequency, the process for using a service provider, and applying corrective fixes.
- Implement regular periodic audits of user access (including privileged users) to ensure that individuals have access commensurate with their roles and responsibilities.
- User account permissions should be updated or disabled promptly following notification of movers and leavers from HR.
- Management should undertake a physical verification of all issued devices and reconcile them with the inventory records. Duplicated references / numbers should be identified, the root cause determined, and the issue resolved.
- Actions arising from penetration testing should be recorded and reviewed regularly. All actions should have an owner, with a due date recorded, particularly for critical or high-risk vulnerabilities.
- The approach to managing IT hardware and software should be clear and documented within the Digital / IT asset management policy. This is to reduce the risk of theft, of assets becoming misplaced, or of software in use that is unsupported.
- With the risk of cyber-attack high, anti-tamper settings within Microsoft Defender for Endpoint should be enabled. It helps to protect certain security settings from being disabled or changed by malicious actors.
- While technology and security controls are vital in safeguarding systems, staff who have not completed digital training or have failed phishing tests can be a major risk. A framework should be in place to identify those individuals who require further cyber security training.
- Security features such as firewalls and virus scanners are at risk to unauthorised access if passwords are set never to expire. All passwords should have an expiry date and be changed on a regular basis.



Thematic overview of high priority actions

An overview of high priority management actions agreed across our ES client base is summarised by top themes.

11%

Finance

- Where there have been finance system issues, ensure any longstanding balances on the suspense accounts are investigated and cleared.
- The back pay process will be reviewed to ensure correct hourly rates are used to determine pay owed. An approval process will also be implemented for back pay above a certain threshold.
- The record of purchase cards should be complete and up-to-date with budget holders and assigned owners detailed.
- All completed projects should be monitored via a six and 12 monthly review, to trace value for money and ensure lessons learned are captured.

8%

Procurement

- Terms and conditions of contracts should be updated and include the requirement for shared personal data to be deleted unless it needs to be retained by law. The Invitation to Tender template will be updated and used for all contracts.
- The purchase order process will be reviewed and standardised across departments, ensuring segregation of duties can be evidenced. Once standardised, the process should be documented and shared with budget holders.
- Financial regulations should be reviewed to ensure they contain clear information for procurement staff on financial planning, budgeting, reporting and includes a list of key definitions.

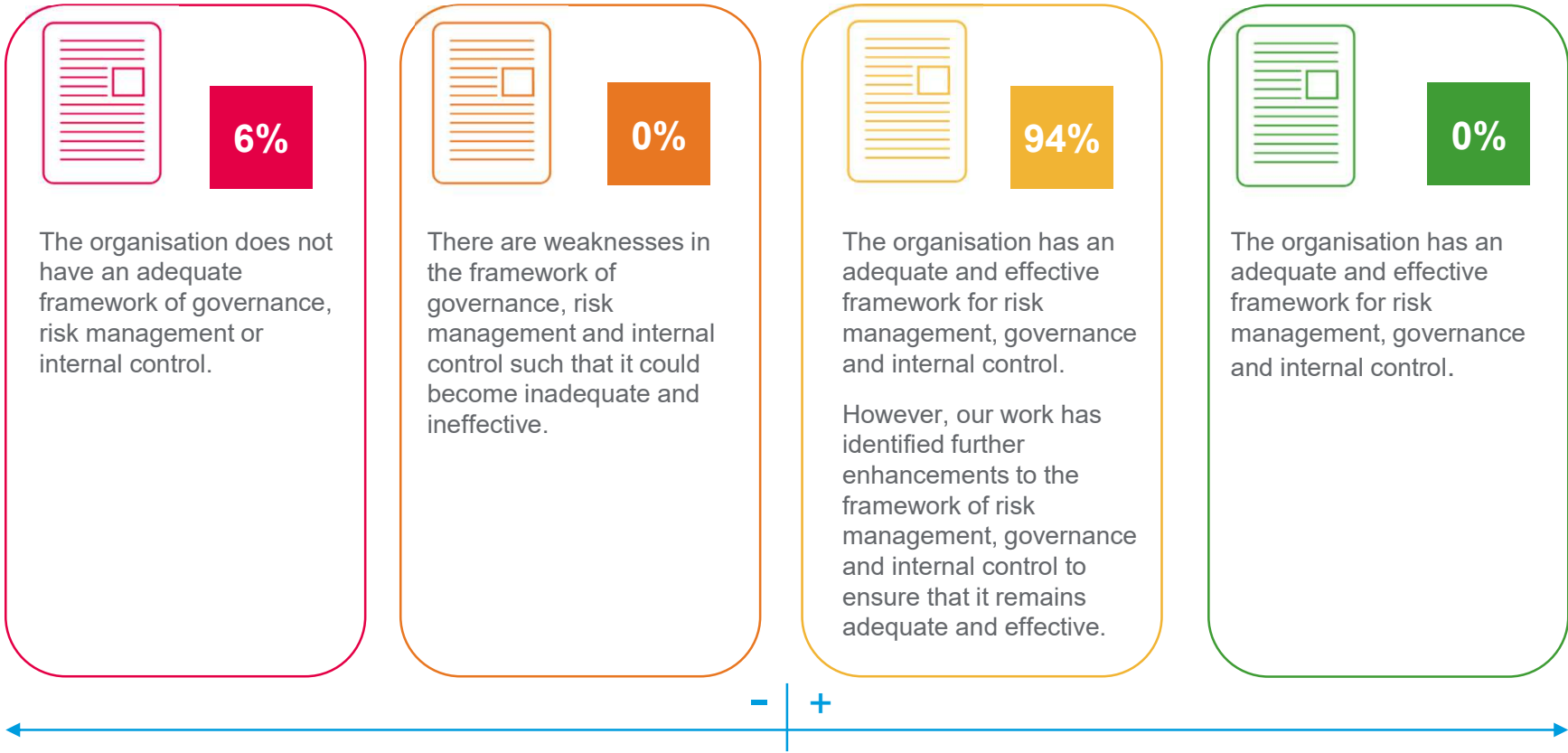
6%

Investigations and evidence

- A programme of internal communications will remind officers and staff of the requirements of the Victims' Code and their responsibilities.
- The victims' code module on the system will be completed for all crimes with a victim.
- To identify non-completions, data dashboards and audits should be used. Any themes or trends identified should be raised and discussed with the victim group.

Annual opinions

At year end we provide our ES clients with our head of internal audit opinion(s). The graphics below show the full range of opinions available to us within our internal audit methodology and the opinions we provided in 2023/24.



Your organisation's annual opinions

The graphic below shows the internal audit opinions provided to Kent Police and Crime Commissioner and Kent Police over the past three years.



Kent Police and OPCC received positive annual opinion in each of the last three years which is consistent with the majority of our emergency services client base.

Daniel Harris

Head of Internal Audit

07792 948767

Daniel.harris@rsmuk.com

Risk Assurance Technical Team

Research and author

technical.ra@rsmuk.com

rsmuk.com

The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use Kent Police and Crime Commissioner and Kent Police and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM UK Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

RSM UK Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.