



## POLICE AND CRIME COMMISSIONER FOR KENT AND KENT POLICE

Internal Audit Strategy 2022/23 – 2027/28 (Including Internal Audit Plan for 2025/26)

Presented at the Joint Audit Committee meeting of: 6 March 2025

This report is solely for the use of the persons to whom it is addressed.

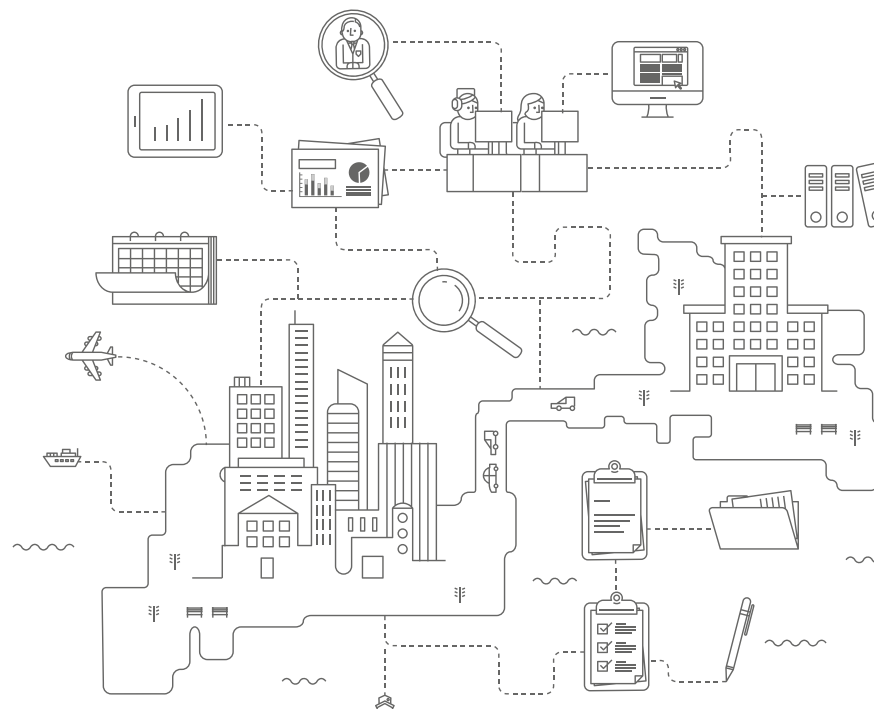
To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

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# EXECUTIVE SUMMARY

**Our approach to developing your internal audit plan is based on analysing your corporate objectives, risk profile and assurance framework as well as other, factors affecting Police and Crime Commissioner for Kent and Kent Police in the year ahead, including changes within the sector.**

Our Internal Audit Plan for the Police and Crime Commissioner for Kent and Kent Police is presented for approval by the Joint Audit Committee (JAC) at this meeting. The Committee are asked to approve the Internal Audit Plan and associated Internal Audit Charter. During the year, we will continue to work with management and hold regular meetings to deliver an internal audit programme which remains flexible and agile to ensure it meets your needs. The key points to note from our plan are:



Your core team are Dan Harris / Alastair Foster who are supported by specialists, as required.



Number of deliverables is 13 including a Follow Up review. Two audits will include delivery by specialist Technology Risk Assurance Staff. We will also provide two annual opinions, an audit plan, benchmarking papers, clients briefings, attend four JAC meetings and hold our regular update meetings with the CFO's.



Flexible and agile approach to deliver in order to respond to your needs.



We will be looking to complete approximately 207 days in 2025/26. This will allow us to provide a range of audits, including two joint audits with Essex.

We will also be undertaking an additional review on the PFI in 2025/26 which will be commissioned outside of the audit plan (deferred from 2024/25).



Technology toolkit – 4 questionnaires, Alteryx, PowerBi



Internal Audit Charter, at Section 3.2.

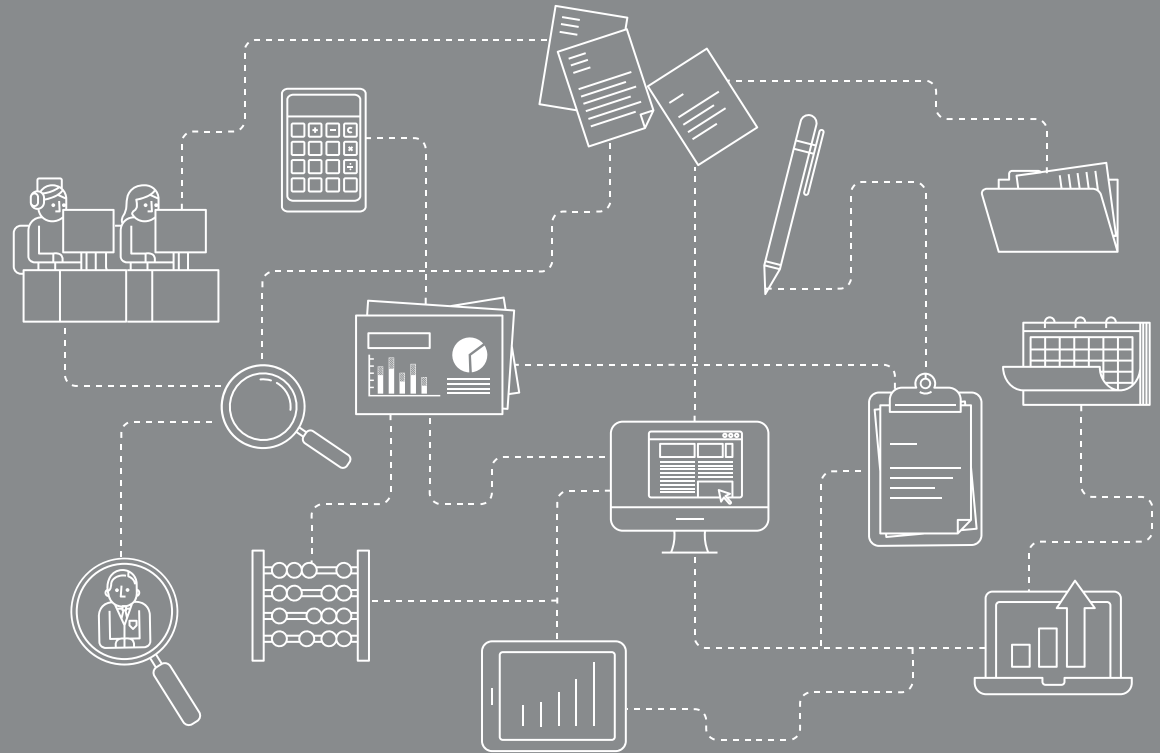
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**'RSM generally conforms to the requirements of the IIA Standards' and RSM IA also generally conforms with the other Professional Standards and the IIA Code of Ethics'**

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# Annual Internal Audit Plan and Methodology

# 01



## 1.1 INTERNAL AUDIT PLAN 2025/26

The table below shows each of the reviews that we propose to undertake as part of the internal audit plan for 2025/26. The table details the strategic risks have focused our internal audit coverage. This review of your risks allows us to ensure that the proposed plan aligns with the organisation's assurance needs for the forthcoming and future years.

	Audit approach	Chief Constable (CC) / PCC	Days	Proposed Timing (and JAC reporting)
<b>Strategic Risks Driven Coverage</b>				
<p><b>Transport</b></p> <p>A review into the Force's fleet electrification strategy, implementation plans and the defined governance structure for decision making on investments and business cases. This will also cover how the Force has defined its pathways and processes, with a view to allowing the organisation to take assurance that risks are being identified and managed, and that challenging objectives will be achieved. We will also cover how fleet telematics is utilised to support cost savings on insurance and on how electric vehicles are being utilised effectively.</p> <p><b>Risk 2789 - Electrification of the vehicle fleet</b></p>	Risk based	CC	15	Q4 2025/26 (Q4 2025/26)
<p><b>Estates and Facilities</b></p> <p>Operational review to ensure that adequate programmes are in place for the maintenance and upkeep of the organisation's buildings. This will consider arrangements in place prioritising works and managing budgets, use of contractors and performance reporting.</p> <p><b>Risk 2798 - Estates and Facilities Resourcing</b> <b>Risk 1422 - Management of Contractors</b></p>	Risk based	CC / PCC	15	Q2 2025/26 (Q3 2025/26)
<p><b>Medium Term Financial Plan (MTFP)</b></p> <p>An assurance review into how the MTFP is monitored and reported through the governance structure, how assumptions are reviewed, and the accuracy of the reconciliations completed and forecasting controls.</p> <p><b>Risk 2567 – MTFP 2024/25 to 2028/29</b> <b>Risk: URN- OPCCR 01 – Financial Resilience</b></p>	Risk based	CC / PCC	12	Q1 2025/26 (Q2 2025/26)

	Audit approach	Chief Constable (CC) / PCC	Days	Proposed Timing (and JAC reporting)
<p><b>Victim and Witnesses Care Unit (WVCU)</b> An audit to cover controls and governance arrangements to ensure that victims and witnesses receive the required level of support and care from the VVCU through the criminal justice system, and to assess compliance with aspects of the Victims Code. To include governance and reporting arrangements, in particular the role of the Victims and Witnesses Board.</p> <p><b>Risk 2783 – Impact of delays in the CJS</b></p>	Risk based	CC / PCC	15	Q1 2025/26 (Q2 2025)
<p><b>Digital Forensics (Joint)</b> Changes to the internal service level agreement are being introduced and these include new statutory requirements for processing of digital devices/items. The Forces are working to address the significant digital forensics backlog, this review will seek to provide assurance over how delays are being managed, that Forces are compliant with their policies around prioritisation and that internal governance mechanisms are effective.</p> <p><b>Risk 1645 – Reduced External Forensic Capacity</b> <b>Risk 1728 – Digital Disc Security</b> <b>Risk 1830 – Delays in the examination of digital devices is affecting the quality of investigations.</b></p>	Risk based	CC	10	Q4 2025/26 (Q4 2025/26)
<b>Core Internal Audit Activity</b>				
<p><b>National Intelligence Model (NIM)</b> To consider the effectiveness of the Force’s application of the National Intelligence Model. This will consider the structure and governance of the model, in addition to how information is received, processed and evaluated, and how tasking and coordination of activity takes place. As part of this review we will additionally include how the Force collects information that is developed for action, and the approach to intelligence management that takes account of priorities and tactical options. We will give consideration to how the Force controls comply with the Code of Practice.</p>	Risk based	CC	20	Q1 2025/26 (Q2 2025/26)
<p><b>Custody Management – Healthcare / Resourcing</b> A review of custody management processes relating to the provision of healthcare, to consider if healthcare assessments are being completed timely and in accordance with policies and procedures to meet legislative requirements. In addition, this review could consider effective resourcing of operations within the Force’s custody suites. This review</p>	System based	CC	20	Q1 2025/26 (Q2 2025/26)

	Audit approach	Chief Constable (CC) / PCC	Days	Proposed Timing (and JAC reporting)
could also focus on how the Force plans to rationalise its custody suites; it currently holds seven across the County.				
<b>Treasury Management</b> To review the organisation's key financial controls relating to the management of the bank accounts and investments. Specific scope will be agreed with the respective CFOs.	System based	CC / PCC	12	Q2 2025/26 (Q3 2025/26)
<b>Debt Management</b> To review the organisation's key financial controls relating to the management of debt are operating effectively. This will include how debt is monitored and chased, access to systems, management information and reporting and accuracy.	System based	CC / PCC	12	Q3 2025/26 (Q4 2025/26)
<b>Expenses and Allowances</b> To review the organisation's key financial controls in respect of payment of expenses and eligibility, including policies and procedures, are operating effectively and complied with in practice.	System based	CC / PCC	14	Q2 2025/26 (Q3 2025/26)
<b>Information Management</b> As there is significant focus across the Force on information management, we propose to establish if a sample of departments / commands have developed an Information Asset Register (IAR) and review the associated controls, and their adherence to information management practices and confidence in discharging responsibilities, as well as the governance arrangements at departmental and strategic levels.	System based	CC	10	Q4 2025/26 (Q4 2025/26)
<b>User Device Allocation and Refresh Strategy (Joint)</b> An assurance audit to consider the strategy and model used by the Force to determine whether they have they got the right mix of devices with staff and with frontline officers (laptops desktops, lapdocs, mobile phones, monitors and peripheral equipment). The audit would focus on two areas: <ul style="list-style-type: none"> <li>• an evaluation of whether the Forces' approach to allocation represents best value for money taking into account operational delivery requirements and funding available.</li> <li>• the Forces' approach to the refresh programme and whether this represents optimisation of resources.</li> </ul>	System based	CC	12	Q3 2025/26 (Q4 2025/26)

### Other Internal Audit Activity

	Audit approach	Chief Constable (CC) / PCC	Days	Proposed Timing (and JAC reporting)
<b>Follow Up</b> To meet internal auditing standards, and to provide assurance on action taken to address actions previously agreed by management.		CC / PCC	15	Q4 2025/26 (Q4 2025/26)
<b>Management</b> This will include:		N/A	25	N/A
<ul style="list-style-type: none"> <li>• Annual planning</li> <li>• Preparation for, and attendance at, JAC</li> <li>• Regular liaison and progress updates</li> <li>• Liaison with external audit and other assurance providers</li> <li>• Preparation of the annual opinions</li> </ul>				

A detailed planning process will be completed for each review, and the final scope will be documented in an Assignment Planning Sheet. This will be issued to the key stakeholders for each review.

As part of the planning process, the areas below were identified as potential audit areas to be included but have not been prioritised for the current audit year.

- Police Constable Entry Route
- IT Business Continuity and Resilience
- Intelligence
- Neighbourhood Policing
- Lessons Learned Around Delivery of Technology
- Strategic Resourcing – Protected Learning Time
- Efficiency Savings and Productivity
- Risk Management (OPCC)
- Corporate Road Risk
- Business Centre Effectiveness
- Taser Training and Accreditation
- Procurement



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## **Working with other assurance providers**

The JAC is reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not, seek to cover all risks and processes within the organisation.

We will however continue to work closely with other assurance providers, such as external audit to ensure that duplication is minimised, and a suitable breadth of assurance obtained.

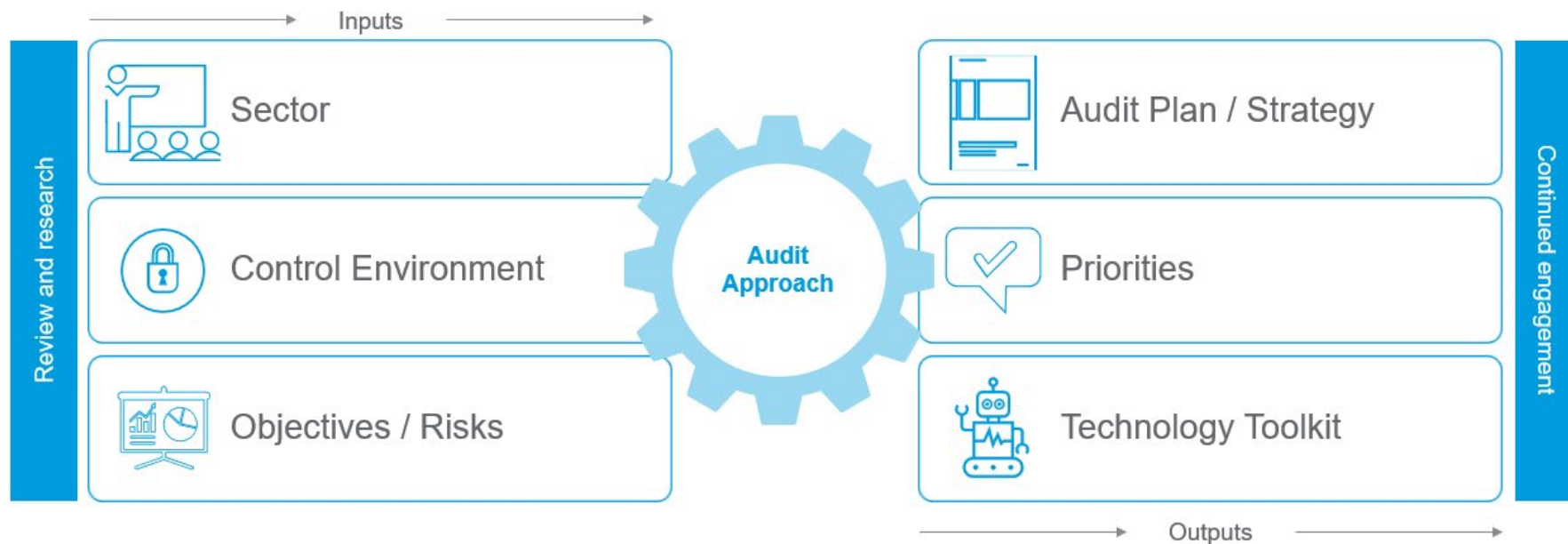
## 1.2 INTERNAL AUDIT METHODOLOGY

Our approach to developing your internal audit plan is based on analysing your organisational objectives, risk profile and assurance framework as well as other factors affecting Police and Crime Commissioner for Kent and Kent Police in the year ahead, including changes within the sector. We also discuss audit priorities and coverage with management and the JAC.

### Risk management processes

We have evaluated your risk management processes and consider that we can place reliance on your risk registers / assurance framework to inform the internal audit strategy. We have used various sources of information (see Figure A below) and discussed priorities for internal audit coverage with senior management and the JAC to develop your annual audit plan and high-level strategic plan (See Section 2.1 and 3.2).

**Figure A:** Audit considerations when developing the Internal Audit Strategy.



# Your Internal Audit Strategy 2022/23 – 2027/28

# 02



## 2.1 INTERNAL AUDIT STRATEGY 2022/23 - 2027/28

The table below shows an overview of the audit coverage to be provided through RSM's delivery of the internal audit strategy. This has been derived from the process outlined in Section 1.1 above, as well as our own view of the risks facing the sector as a whole.

Audit Area	Strategic / Operational Risk	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Transport	Risk 2789				✓		
Corporate Road Risk							✓
Insurance				✓			✓
Project Benefits Tracking / Benefits Realisation				Reasonable		✓	
Estates and Facilities	Risk 2798 / Risk 1422				✓		
Estates Health and Safety	Risk 2798			Partial		✓	
Capital Programme	Risk 2798	Partial					✓
Medium Term Financial Plan (MTFP)	Risk 2567 / Risk OPCCR 01				✓		✓
Budget Setting and Control	Risk 2567 / Risk OPCCR 01			Substantial		✓	
Budget Build, Monitoring and Forecasting of Pay	Risk 2567 / Risk OPCCR 01	Substantial					
Efficiency Savings and Productivity	Risk 2567 / Risk OPCCR 01					✓	

Audit Area	Strategic / Operational Risk	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Covert Funds				Reasonable			
Payroll		Reasonable	Substantial			✓	
General Ledger			Reasonable				✓
Capital Accounting and Fixed Assets				Substantial		✓	
Treasury Management					✓		✓
Debt Management					✓		
Creditor Payments		Substantial				✓	
Pensions		Follow Up					✓
Procurement		Follow Up	Reasonable			✓	
Contract Management				Partial			
Victim and Witnesses Care Unit (WVCU)	Risk 2783				✓		
Complaints						✓	
Victims Services							✓
Grants				Reasonable			
Commissioning				Reasonable	✓		✓

Audit Area	Strategic / Operational Risk	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Police and Crime Plan						✓	
Communications							✓
Airwave/Emergency Services Network	<b>Substantial</b>						
Firearms (Special Property)				✓			
Firearms and Tasers			<b>Reasonable</b>				
Firearms Licensing				<b>Partial</b>			
Evidential Property				✓			
Digital Forensics (Joint)	Risk 1645 / Risk 1728 / Risk 1830				✓		
Death Policy				✓			
National Intelligence Model (NIM)					✓		
Intelligence	Risk 2740						✓
Custody Management – Healthcare / Resourcing					✓		
Expenses and Allowances					✓		
VAT / Tax Health-check					✓		

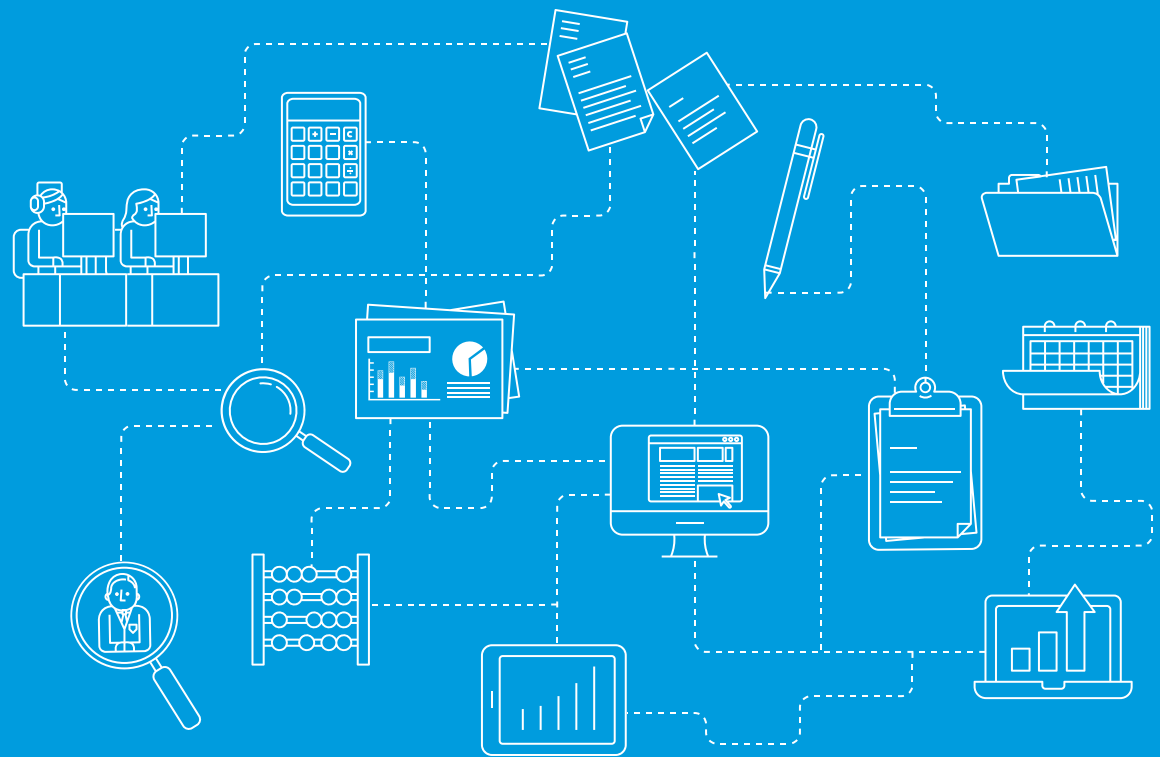
Audit Area	Strategic / Operational Risk	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Information Management					✓		
Information Asset Ownership				✓			
Lessons learned around delivery of technology					✓		
User Device Allocation and Refresh Strategy (Joint)					✓		
IT Business Continuity and Resilience	Risk 2430					✓	
Governance						✓	
Recruitment / Police Uplift Programme				Substantial			
Wellbeing				Substantial			
Police Constable Entry Route (PCER)						✓	
Overtime		Reasonable	Substantial				✓
Secondary Employment and Business Interests		Substantial					
Vetting				Reasonable			
Strategic Resourcing – Protected Learning Time	Risk 2662					✓	

Audit Area	Strategic / Operational Risk	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Risk Management	Cross Cutting all						✓
Neighbourhood Policing						✓	
Business Centre Effectiveness							✓
Culture and Ethics							✓
Follow Up	Various		Reasonable	Reasonable	✓	✓	✓



# Your Internal Audit Service and Internal Audit Charter

# 03



## 3.1 YOUR INTERNAL AUDIT SERVICE

### Conformance with internal auditing standards

RSM affirms that our internal audit services are designed to conform to the Global Internal Audit Standards in the UK Public Sector. Our next external quality assessment (EQA) will take place in 2026.

Under the Standards, internal audit services are required to have an EQA every five years. Our risk assurance service line commissioned an external independent review of our internal audit services in 2021 to provide assurance whether our approach meets the requirements of the International Professional Practices Framework (IPPF), and the Internal Audit Code of Practice, as published by the Global Institute of Internal Auditors (IIA) and the Chartered IIA.

The external review concluded that RSM 'generally conforms\*' to the requirements of the IIA Standards' and that 'RSM IA also generally conforms with the other Professional Standards and the IIA Code of Ethics. There were no instances of non-conformance with any of the Professional Standards'.

\* The rating of 'generally conforms' is the highest rating that can be achieved, in line with the IIA's EQA assessment model.

### Compliance with GovS009 Internal Audit Functional Standard

RSM affirms compliance with the requirements of the GovS009 Internal Audit Functional Standard. The Functional Standards are there to support compliance and continuous improvement across UK government for those working in and 'with' government. RSM is undertaking the self-assessment against the mandatory 'shall' elements of the Functional Standards and, as the Functional Standard is consistent with the requirements of our own policies and audit manual, RSM are embedding the requirements within our audit methodology.

## 3.2 INTERNAL AUDIT CHARTER

### Need for the charter

This charter establishes the purpose, mandate, authority, role and responsibilities for the internal audit service for Police and Crime Commissioner for Kent and Kent Police. The establishment of a charter is a requirement of the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, which are the Global Internal Audit Standards and Topical Requirements. Our internal audit services are designed to conform with the Global Internal Audit Standards in the UK Public Sector.

Approval of the charter is the responsibility of the JAC.

The internal audit service is provided by RSM UK Risk Assurance Services LLP ('RSM').

### Purpose

The purpose of the internal audit function is to strengthen Police and Crime Commissioner for Kent and Kent Police's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight. We plan and perform our internal audit work with a view to reviewing and evaluating the risk management, control and governance arrangements that the organisation has in place, focusing in particular on how these arrangements help you to achieve its objectives.

### Mandate

#### Authority

In approving this Charter, Police and Crime Commissioner for Kent and Kent Police grants RSM the mandate to provide the board and senior management with objective assurance, advice, insight and foresight.

The internal audit team is authorised by the board to:

- Have full and unrestricted access to all functions, records, data, information, property and personnel which it considers necessary to fulfil its role.
- Have full and free access to the Board.
- Allocate resources, set timeframes, define review areas, develop scopes of work and apply techniques to accomplish the overall internal audit objectives.
- Obtain the required assistance from personnel within the organisation where audits will be performed, including other specialised services from within or outside the organisation.

The head of internal audit and internal audit staff are not authorised to:

- 
- Perform any operational duties associated with the organisation.
  - Initiate or approve accounting transactions on behalf of the organisation.
  - Direct the activities of any employee not employed by RSM unless specifically seconded to internal audit.

### Independence and ethics

To provide for the independence of internal audit, its personnel report directly to Dan Harris (acting as your head of internal audit). The independence of RSM is assured by the internal audit service reporting to the chief executive, with further reporting lines to the Chief Finance Officers for the Force and OPCC.

Through this charter, RSM confirms the organisational independence of internal audit annually. Should any changes in governance structure arise during the year, limiting independence, this will be brought to attention and the safeguards put in place communicated.

Circumstances may justify a follow-up discussion between the head of internal audit, board, and senior management on the internal audit mandate or other aspects of the charter. Such circumstances may include but are not limited to:

- A significant change in the Global Internal Audit Standards.
- A significant acquisition or reorganisation within the organisation.
- Significant changes in the head of internal audit, board, and/or senior management.
- Significant changes to the organisation's strategies, objectives, risk profile, or the environment in which the organisation operates.
- New laws or regulations that may affect the nature and/or scope of internal audit services.

To assist the assessment; RSM is able to remain independent for the following reasons:

- As an outsourced provider of internal audit services to Police and Crime Commissioner for Kent and Kent Police, independence is inherent in our delivery and audit methodology.
- Our internal auditors do not have any operational responsibilities across Police and Crime Commissioner for Kent and Kent Police.
- No member of the audit team is employed by Police and Crime Commissioner for Kent and Kent Police.
- The head of internal audit reports to the Chief Executive and JAC Chair.
- RSM methodology includes a second partner review (by another head of internal audit who does not work on Police and Crime Commissioner for Kent and Kent Police of the annual plan, the year-end annual report and opinion.
- The Internal Audit Charter details our role and responsibilities and the authority we have which enables us to undertake our internal audit service.

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The head of internal audit has unrestricted access to the Chair of JAC to whom all significant concerns relating to the adequacy and effectiveness of risk management activities, internal control and governance are reported.

Internal audit conforms with the Global Internal Audit Standards which includes the principles and standards of ethics and professionalism. Internal auditors maintain an unbiased mental attitude. This allows auditors to perform engagements objectively, and without their judgment on audit matters impacted by others, either in fact or appearance.

Conflicts of interest may arise where RSM provides services other than internal audit to Police and Crime Commissioner for Kent and Kent Police. Steps will be taken to avoid or manage transparently and openly such conflicts of interest so that there is no real or perceived threat or impairment to independence in providing the internal audit service. If a potential conflict arises through the provision of other services, disclosure will be reported to the Board. The nature of the disclosure will depend upon the potential impairment, and it is important that our role does not appear to be compromised in reporting the matter to the Board. Equally we do not want the organisation to be deprived of wider RSM expertise and will therefore raise awareness without compromising our independence.

## Board oversight

In establishing the internal audit function, ensuring it is positioned independently and overseeing performance, the board will:

- Support and champion the mandate of internal audit, enabling it to fulfil its objectives, and working with senior management, enable unrestricted access to information and records.
- Discuss with the head of internal audit and senior management internal audit's authority, role, responsibilities, scope and types of services (assurance / advisory).
- Establish and protect the internal audit function's independence and ensure a direct reporting relationship, allowing the head of internal audit to discuss matters with the board without senior management present.
- Review, discuss other topics for inclusion, and approve annually the internal audit charter. This includes approving the mandate, the scope and internal audit services.
- Participate in discussions with the head of internal audit and senior management about the 'essential conditions' in the Global Internal Audit Standards, which establish the foundation that enables an effective internal audit function.
- Review the internal audit charter annually with the head of internal audit to consider changes affecting the organisation, such as changes in the type, severity, and interdependencies of risks.
- Approve the risk-based internal audit plan.
- Appoint and remove the internal audit function and approve our fee.
- Collaborate with senior management to determine the competencies, experience and qualifications required of the head of internal audit.
- Review internal audit performance and receive communications from the head of internal audit on performance relative to plan.

- Discuss the quality assurance and improvement programme (QAIP) and review the QAIP annual briefing sharing themes and learning from reviews undertaken across our client base.
- In collaboration with senior management, ensure internal audit has the resource to fulfil the mandate and internal audit plan. At least annually, discuss with the head of internal audit whether internal audit scope and resource is sufficient.

## Internal audit responsibilities

In providing your outsourced internal audit service, RSM has a responsibility to:

- Develop a flexible and risk based internal audit strategy with more detailed annual audit plans. The plan will be submitted to the Board and senior management for review. The plan will be approved each year before work commences on delivery of that plan.
- Implement the internal audit plan as approved, including any additional tasks requested by management and the Board. The plan will be updated in response to organisational changes including risks, operations, programmes, systems and controls. All significant changes are communicated to the Board and senior management.
- Ensure the internal audit team consists of professional audit staff with the competencies, knowledge, skills, and experience to meet the requirements of the Global Internal Audit Standards in the UK Public Sector and enable internal audit to fulfil its mandate.
- Establish a quality assurance and improvement programme to ensure the quality and effective operation of internal audit activities.
- Perform advisory activities where appropriate, beyond internal audit's assurance services, to assist management in meeting its objectives and improving the efficiency of governance, risk management and internal control processes.
- Bring a systematic disciplined approach to evaluate and report on the effectiveness of risk management, internal control and governance processes.
- Highlight control weaknesses and required associated improvements together with corrective action recommended to management based on an acceptable and practicable timeframe.
- Undertake follow up reviews to ensure management has implemented agreed internal control improvements within specified and agreed timeframes.
- Identify themes, trends and emerging issues that could impact the organisation and where appropriate communicate matters to the board and senior management.
- Communicate the impact of resource limitations on the internal audit plan to the board and senior management.
- Report regularly to the board to demonstrate the performance of the internal audit service.
- Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If the head of internal audit cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and if necessary escalated to the board.

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For clarity, we have included the definition of 'internal audit', 'senior management' and 'board'.

- Internal audit – a department, division, team of consultant, or other practitioner(s) that provides independent, objective assurance and consulting services designed to add value and improve an organisation's operations. The internal audit activity helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.
- Senior Management who are the team of individuals at the highest level of organisational management who have the day-to-day responsibilities for managing the organisation.
- Chief Officers Management Board - The highest-level governing body charged with the responsibility to direct and/or oversee the organisation's activities and hold organisational management accountable. Furthermore, 'board' may refer to a committee or another body to which the governing body has delegated certain functions (eg an Audit Committee).

## Client care standards

In delivering our services we require full cooperation from key stakeholders and relevant business areas to ensure a smooth delivery of the plan. We proposed the following KPIs for monitoring the delivery of the internal audit service:

- Discussions with senior staff at the client take place to confirm the scope six weeks before the agreed audit start date.
- Key information such as the draft assignment planning sheet are issued by RSM to the key auditee six weeks before the agreed start date.
- The lead auditor to contact the client to confirm logistical arrangements at least 15 working days before the commencement of the audit fieldwork to confirm practical arrangements, appointments, debrief date etc.
- Fieldwork takes place on agreed dates with key issues flagged up immediately.
- A debrief meeting will be held with audit sponsor at the end of fieldwork or within a reasonable time frame.
- Draft reports will be issued within 10 working days of the debrief meeting and will be issued by RSM to the agreed distribution list / client portal.
- Management responses to the draft report should be submitted to RSM.
- Within three working days of receipt of client responses the final report will be issued by RSM to the assignment sponsor and any other agreed recipients of the report.

## Reporting

An assignment report will be issued following each internal audit assignment. The report will be issued in draft for comment by management, and then issued as a final report to management, with the executive summary being provided to the Board. The final report will contain an action plan agreed with management to address any weaknesses identified by internal audit.

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The internal audit service will issue progress reports to the Board and management summarising outcomes of audit activities, including follow up reviews.

As your internal audit provider, the assignment opinions that RSM provides the organisation during the year are part of the framework of assurances that assist the board in taking decisions and managing its risks.

As the provider of the internal audit service, we are required to provide an annual opinion on the adequacy and effectiveness of the organisation's governance, risk management and control arrangements. In giving our opinion, it should be noted that assurance can never be absolute. The most that the internal audit service can provide to the board is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes. The annual opinion will be provided to the organisation by RSM UK Risk Assurance Services LLP at the financial year end. The results of internal audit reviews, and the annual opinion, should be used by management and the Board to inform the organisation's annual governance statement.

### **Data protection**

Internal audit files need to include sufficient, reliable, relevant and useful evidence in order to support our findings and conclusions. Personal data is not shared with unauthorised persons unless there is a valid and lawful requirement to do so. We are authorised as providers of internal audit services to our clients (through the firm's terms of business and our engagement letter) to have access to all necessary documentation from our clients needed to carry out our duties. Internal auditors are accountable for confidentiality and safeguarding records and information.

### **Quality Assurance and Improvement**

As your external service provider of internal audit services, we have the responsibility for maintaining an effective internal audit activity. We have in place a quality assurance and improvement programme, consisting of both internal and external assessments. Internal assessments are led by a dedicated Quality Assurance Department who undertake these reviews. Under the standards, internal audit services are required to have an external quality assessment every five years. This ensures continuous improvement of our internal audit services.

Any areas which we believe warrant bringing to your attention, which may have the potential to have an impact on the quality of the service we provide to you, will be raised in our progress reports to the Board.

The head of internal audit will report annually to the board and senior management regarding the internal audit function's conformance with the Standards, which is assessed through a quality assurance and improvement programme. Themes and learning from Quality Assurance Department reviews undertaken across our client base will be shared. This includes how the principles in the Internal Audit Code of Practice have been applied.

### **Fraud**

The Board recognises that management is responsible for controls to reasonably prevent and detect fraud. Furthermore, the Board recognises that internal audit is not responsible for identifying fraud; however internal audit will be aware of the risk of fraud when planning and undertaking any assignments.



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## Approval of the internal audit charter

By approving this document, the internal audit strategy, the JAC is also approving the internal audit charter.

## FOR FURTHER INFORMATION CONTACT



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