

Police & Crime Commissioner for Kent / Chief Constable for Kent Police

Audit results report

Year ended 31 March 2025

26 February 2026



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Office of the Police and Crime Commissioner for Kent/ Chief Constable for Kent Police
Sutton Road
Maidstone,
ME15 9BZ

26 February 2026

Dear Police and Crime Commissioner and Chief Constable

2024/25 Audit results report

We attach our final audit results report confirming that the audit work is completed for 2024/25. This report is an updated version of the draft Audit Results Report that was presented to the Joint Audit Committee at its meeting in December 2025. The report sets out the final reporting for the outstanding work at December before we issue the audit reports. We have highlighted the updates to the draft report in [blue text](#).

The audit is designed to express an opinion on the 2024/25 financial statements and address current statutory and regulatory requirements. This report contains our findings related to the areas of audit emphasis, our views on the Police and Crime Commissioner (PCC) and Chief Constable (CC) (the Authority's) accounting policies and judgements and material internal control findings. Each year sees further enhancements to the level of audit challenge, the exercise of professional judgement and the quality of evidence required to achieve the robust professional scepticism that society expects. We thank the management team for supporting this process.

The PCC, CC (as those charged with governance), and the Joint Audit Committee (as the Authority's body providing assurance to those charged with governance), have an essential role in ensuring that they have assurance over both the quality of the draft financial statements prepared by management and the Authority's wider arrangements to support the delivery of a timely and efficient audit. We consider and report on the adequacy of the Authority's external financial reporting arrangements and the effectiveness of the joint audit committee in fulfilling its role in those arrangements as part of our assessment of Value for Money arrangements; and consider the use of other statutory reporting powers to draw attention to weaknesses in those arrangements where we consider it necessary to do so. We draw the PCC, CC, Joint Audit Committee members' and officers' attention to the Public Sector Audit Appointment Limited's Statement of Responsibilities (paragraphs 26-28) which clearly sets out what is expected of audited bodies in preparing their financial statements.

This report is intended solely for the information and use of the PCC, CC, Joint Audit Committee and management, and is not intended to be and should not be used by anyone other than these specified parties.

The [2025 Transparency Report](#) for EY UK provides details regarding the firm's system of quality management, including EY UK's system of quality management annual evaluation conclusion as of 27 June 2025.

Yours faithfully

Elizabeth Jackson

Partner, For and on behalf of Ernst & Young LLP

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Contents

- 01 Executive Summary
- 02 Areas of Audit Focus
- 03 Value for Money
- 04 Audit Report
- 05 Audit Differences
- 06 Assessment of Control Environment
- 07 Other Reporting Issues
- 08 Independence
- 09 Appendices

Public Sector Audit Appointments Ltd (PSAA) issued the "Statement of responsibilities of auditors and audited bodies". It is available from the PSAA website (<https://www.psa.co.uk/managing-audit-quality/statement-of-responsibilities-of-auditors-and-audited-bodies/statement-of-responsibilities-of-auditors-and-audited-bodies-from-2023-24-audits>)

The Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas.

The "Terms of Appointment and further guidance (updated July 2021)" issued by the PSAA sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code), and in legislation, and covers matters of practice and procedure which are of a recurring nature.

This report is made solely to the PCC, CC, Joint Audit Committee and management of Kent Police in accordance with the statement of responsibilities. Our work has been undertaken so that we might state to the PCC, CC, Joint Audit Committee and management of Kent Police those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the PCC, CC, Joint Audit Committee and management of Kent Police for this report or for the opinions we have formed. It should not be provided to any third-party without our prior written consent.



01 Executive Summary

Executive Summary – Context for the audit

Context for the audit - Measures to address local audit delays

Timely, high-quality financial reporting and audit of local bodies is a vital part of the democratic system. It supports good decision making by local bodies and ensures transparency and accountability to local taxpayers. There is general agreement that the backlog in the publication of audited financial statements by local bodies has grown to an unacceptable level and there is a clear recognition that all stakeholders in the sector need to work together to address this. Reasons for the backlog across the system have been widely reported and include:

- lack of capacity within the local authority financial accounting profession;
- increased complexity of reporting requirements within the sector;
- a lack of auditors and audit firms with public sector experience; and
- increased regulatory pressure on auditors, which in turn has increased the scope and extent of audit procedures performed.

MHCLG has worked collaboratively with the FRC and other system partners, to develop and implement measures to clear the backlog. The approach to addressing the backlog consists of three phases:

- Phase 1: Reset involving clearing the backlog of historic audit opinions up to and including financial year 2022/23 by 13 December 2024. This has now been delivered.
- Phase 2: Recovery from Phase 1, starting from 2023/24, in a way that does not cause a recurrence of the backlog by using backstop dates to allow assurance to be rebuilt over multiple audit cycles. The backstop date for audit of the 2024/25 financial statements is 27 February 2026. This process of rebuilding assurance will take several years to achieve. The NAO, supported by the MHCLG and the FRC, are responsible for issuing guidance and have been liaising with audit firms to understand the complexities involved and to seek to ensure a more consistent approach for restoring assurance for disclaimed periods. The NAO has now published its Local Audit Reset and Recovery Implementation Guidance (LARRIG) 06 setting out considerations for rebuilding assurance following the issue of disclaimed audit opinions under the backstop arrangements. The guidance predominantly focuses on the rebuilding of assurance over reserves, where it is more difficult to obtain assurance because of the way in which they accumulate over successive years. It also continues to recognise that the approach needed to rebuild assurance will differ authority to authority and will need to be considered in the context of both inherent risk factors which all authorities subject to recently disclaimed opinions will share, and factors specific to each individual authority's system of internal control and financial reporting. We will continue to consider the impact of this on our audit approach. In 2024/25 we have continued to audit the closing balance sheet and in-year transactions, which allows the build back of assurances over a large number of balances within the financial statements where audit procedures can be completed for successive years.
- Phase 3: Reform involving addressing systemic challenges in the system and embedding timely financial reporting and audit.

In 2024/25, we have continued to audit the closing balance sheet and in year transactions. Although the level of assurance gained has increased to enable us to issue Qualified audit reports, as a result of disclaimers of opinion on the financial statements for the years ended 31 March 2023 and 31 March 2024, we do not have sufficient appropriate audit evidence over:

- The valuation of land and buildings included within property, plant and equipment that were last revalued in the financial year 2022/23, amounting £176.098 million and the consequential impact of these on the Comprehensive Income and Expenditure Statement; and
- The classification of reserves between usable and unusable including, General Fund balance, Earmarked Reserves, Capital Contributions Unapplied Reserve and Capital Receipts Reserve, Revaluation Reserve, Capital Adjustment Account and Collection Fund Adjustment. Our inability to audit the classification is a consequence of the disclaimer of opinion on the reserve balances as at 31 March 2023. We have obtained assurance over the in-year movements in reserves for the year end 31 March 2025 and the comparative year.

Our opinion on the current period's financial statements is also modified because of the possible effect of the disclaimers of opinion on the financial statements for the years ended 31 March 2023 and 31 March 2024 on the comparability of the current period's figures and the corresponding figures contained within the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Cash Flow Statement and Pension Fund Statement.

Appendix A sets out the current position of Kent Police in rebuilding to return to a position of full assurance on its financial statements as compared with the timeline envisaged by the NAO's LARRIG 01. This is informed by the summary of the assurances we have gained from our 2023/24 and 2024/25 audit procedures, set out at Appendix B.

Executive Summary (continued)

Scope update

In our Audit Planning Report presented at the 30 April 2025 Joint Audit Committee meeting, we provided you with an overview of our audit scope and approach for the audit of the financial statements. We carried out our audit in accordance with this plan.

Status of the audit

[Our audit work in respect of the 2024/25 Group/PCC and CC's financial statements to issue the audit opinions is complete.](#)

The following items relating to the completion of our audit procedures are being completed at the date of this report.

- Completion of the subsequent review procedures
- Auditor's opinion
- Auditors Annual Report
- Completion of the Whole of Government Accounts as guided by the National Audit Office.

A current draft of the audit reports is included in Section 04.

Value for Money

In our Audit Planning Report dated 30 April 2025, we reported that we had not completed our value for money (VFM) risk assessment. Having updated and completed the planned procedures in the three areas, we did not identify any risks of, or actual, significant weaknesses in value for money arrangements. See Section 03 of the report for further details.

Executive Summary (continued)

Audit differences

The misstatements identified are detailed as follows:

Uncorrected misstatements:

- Overstatement of Fees and Charges amounting to £630k

The unadjusted misstatement is included as an appendix to the letter of representation for the Group/PCC.

Disclosure misstatements were identified during the audit and corrected by management:

During our audit, we identified a small number of inconsistencies between disclosures, casting errors, and disclosure amendments required to ensure compliance with the CIPFA Code. These matters were below the Summary of Audit Differences (SAD) threshold for both the PCC and CC and have been appropriately corrected by management. [Management has corrected these in the final versions of the PCC and CC financial statements.](#)

[In concluding the audit, we have identified one amendment required to the PCC financial statements. The draft financial statements included a contingent liability which was settled by Kent Police in December 2025 with a payment made in January 2026. This has been reported in the final version financial statements as a non-adjusting post balance sheet event and has been removed from the contingent liability note.](#)

[No further amendments were made to the CC financial statements.](#)

Executive Summary (continued)

Areas of audit focus

In our Audit Planning Report we identified a number of key areas of focus for our audit of the financial report of the Authority. This report sets out our observations and status in relation to these areas, including our views on areas which might be conservative and areas where there is potential risk and exposure. Our consideration of these matters and others identified during the period is explained within the 'Areas of Audit Focus' section of this report and summarised below.

Where applicable we have identified those matters that we consider to be key audit matters. Key audit matters are selected from the matters we communicate to you that in our opinion are of most significance to the current period audit and required significant attention in performing the audit. In accordance with ISA (UK) 701 key audit matters are included in our auditor's report.

Significant risks and areas of audit focus	Status of our work
Significant and fraud risk: Misstatements due to fraud or error (management override)	<ul style="list-style-type: none"> Based on our work completed we have not identified any material weaknesses in controls or evidence of material management override, instances of inappropriate judgements being applied; or any other transactions during our audit which appear unusual or outside the authority's normal course of business.
Significant and fraud risk: Inappropriate capitalisation of revenue expenditure	<ul style="list-style-type: none"> Based on our work completed on additions and REFCUS Testing, we have not identified any material weaknesses in controls or evidence of inappropriate capitalisation of revenue expenditure.
Valuation of Land & Buildings in Property, Plant and Equipment (PPE) under EUV and DRC	<ul style="list-style-type: none"> Our work in this area is complete. Based on our work undertaken to date relating to the valuation of Property, Plant, and Equipment, we have not identified any findings.
Pension Liability / Asset Valuation (LGPS)	<ul style="list-style-type: none"> Our work in this area is complete. Based on our work undertaken to date in respect of the valuation of LGPS pension liability and pension assets, we have not identified any findings.
Pension Liability Valuation (Police Pension Fund)	<ul style="list-style-type: none"> Our work in this area is complete. Based on our work undertaken to date in respect of the valuation of Pension Fund Liability, we have not identified any findings.
Accounting for Private Finance Initiative (PFI) scheme	<ul style="list-style-type: none"> Our work in this area is complete. Based on our work undertaken to date relating to the Private Finance Initiative (PFI) scheme, we have not identified any findings. We have set our assessment on page 18.
Areas of audit focus: IFRS 16 Implementation	<ul style="list-style-type: none"> Our work in this area is complete. Based on our work undertaken to date in respect of the IFRS 16 implementation, we have not identified any findings.

Executive Summary (continued)

Areas of audit focus

We request that you review these and other matters set out in this report to ensure:

- There are no further considerations or matters that could impact these issues
- You concur with the resolution of the issue
- There are no further significant issues you are aware of to be considered before the financial report is finalised

There are no matters, other than those reported by management or disclosed in this report, which we believe should be brought to the attention of the Joint Audit Committee.

Control observations

During the audit, we have not identified any significant control deficiencies, that you are not already aware of, that need reporting to those charged with governance.

Other reporting issues

We have reviewed the information presented in the Annual Governance Statements for consistency with our knowledge of the PCC and CC. We have no matters to report as a result of this work.

Alongside our work on the financial statements, we also review and report to the National Audit Office on your Whole of Government Accounts return. The extent of our review, and the nature of our report, is specified by the National Audit Office. We are still awaiting guidance from the National Audit Office on the extent of the procedures to be performed for 2024/25 and we cannot issue our Audit Certificate until these procedures are complete.

We have a duty under the Local Audit and Accountability Act 2014 to consider whether to report on any matter that comes to our attention in the course of the audit, either for the Authority to consider it or to bring it to the attention of the public (i.e. "a report in the public interest"). At the time of writing this report, we have not identified any issues which required us to issue a report in the public interest.

Independence

Please refer to Section 08 for our update on Independence.

Executive Summary (continued)

Factors impacting the execution of the audit

Management, and the Audit Committee, as the Authority's body charged with governance, have an essential role in supporting the delivery of an efficient and effective audit. Our ability to complete the audit is dependent on the timely formulation of appropriately supported accounting judgements, provision of accurate and relevant supporting evidence, access to the finance team and management's responsiveness to issues identified during the audit. The table below sets out our views on the effectiveness of the Authority's arrangements to support external financial across a range of relevant measures.

Area	Status			Explanation	Further detail
	R	A	G		
Timeliness of the draft financial statements	Effective			The financial statements were published by the 30th June 2025 deadline set out in the Accounts and Audit Regulations.	N/A
Quality and completeness of the draft financial statements	Effective			There are a small number of immaterial internal inconsistencies, typographical and arithmetic errors in the draft financial statements. However, the overall quality of the financial statements for the PCC and CC was good.	See Section 02
Delivery of working papers in accordance with agreed client assistance schedule	Effective			Working papers were provided to the agreed timetable.	N/A
Quality of working papers and supporting evidence	Effective			Working papers and supporting evidence were generally of a good standard.	See Section 02
Timeliness and quality of evidence supporting key accounting estimates	Effective			Supporting evidence and explanations from the Authority's valuer for the valuation of PPE assets were provided promptly and to a high standard, enabling the audit process to proceed efficiently without delay.	See Section 02
Access to finance team and personnel to support the audit in accordance with agreed project plan	Effective			Access to the finance team and key personnel were readily available throughout the audit as planned. This ensured that our procedures progressed efficiently, with no issues encountered.	See Section 08 for further details
Volume and value of identified misstatements	Effective			A small number of immaterial misstatements were detected as a result of our work.	N/A
Volume of misstatements in disclosure	Effective			A relatively small number of immaterial misstatements in disclosure were detected in our work.	N/A



02 Areas of Audit Focus

Areas of Audit Focus

Presumptive risk of management override of controls - Misstatement due to fraud or error*

▲ Significant Risk

What is the risk?

The financial statements as a whole are not free of material misstatements whether caused by fraud or error.

As identified in ISA (UK) 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.

We identify and respond to this fraud risk on every audit engagement.

What are our conclusions

Our work is complete in this area. From the work performed to the date of this report, we have not identified any:

- material weaknesses in controls;
- evidence of material management override;
- instances of inappropriate judgements being applied; or
- any other transactions during our audit which appear unusual or outside the PCC/CC's normal course of business.

Our response to the key areas of challenge and professional judgement

- We tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements
- We assessed accounting estimates for evidence of management bias.
- We evaluated the business rationale for significant unusual transactions outside the normal course of business, and
- We considered whether there are any fraud risk factors associated with related party relationships and transactions and if so, whether they give rise to a risk of material misstatement due to fraud.
- We enquired of management about risks of fraud and the controls that had been put in place to address those risks.
- We reviewed and understood the oversight exercised by those charged with governance over management's processes relating to fraud.
- We assessed the effectiveness of management's controls that had been designed to address the risk of fraud.
- We performed mandatory procedures, irrespective of whether specific fraud risks had been identified, including testing of journal entries and other adjustments made in the preparation of the financial statements.

What else did we do and further relevant information?

Having evaluated this risk, we have considered if we needed to perform any other audit procedures not referred to above and concluded that the procedures described under 'Inappropriate capitalisation of revenue expenditure' were required (see section 04 for the results of our work in this area).

Areas of Audit Focus (cont'd)

Risk of fraud in revenue and expenditure recognition, through inappropriate capitalisation of revenue expenditure*

▲ Significant Risk

What is the risk?

Under ISA 240 there is a presumed risk that revenue may be misstated due to improper revenue recognition. In the public sector, this requirement is modified by Practice Note 10 issued by the Financial Reporting Authority, which states that auditors should also consider the risk that material misstatements may occur by the manipulation of expenditure recognition.

We have assessed the risk is most likely to occur through the inappropriate capitalisation of revenue expenditure.

Our response to the key areas of challenge and professional judgement

We performed the following procedures:

- Tested a sample of Property, Plant and Equipment (PPE) and Investment Property (IP) additions to assess if the expenditure incurred and capitalised was clearly capital in nature.
- Assessed whether the capitalised spend clearly enhances or extends the useful life of asset rather than relating to repairing or maintaining the asset.
- Considered if any development or other related costs that have been capitalised were reasonable to capitalise i.e. the costs incurred were directly attributable to bringing the asset into operational use.
- Assessed the basis for any significant journals transferring expenditure from revenue to capital codes on the general ledger at the end of the year.

What are our conclusions

Our work is complete in this area. We have not identified any:

- material weaknesses in controls;
- evidence of material management override;
- instances of inappropriate judgements being applied; or
- any other transactions during our audit which appear unusual or outside the Authority's normal course of business

What else did we do and further relevant information?

We selected a sample of PPE additions using lowered testing thresholds, to ensure that they were appropriately supported by documentary evidence, and that the expenditure incurred and capitalised was clearly capital in nature.

Areas of Audit Focus (cont'd)

Valuation of Land & Buildings in Property, Plant and Equipment (PPE) under Existing Use Value (EUV) and under Depreciated Replacement Cost (DRC) (Risk of Material Misstatement)

Inherent Risk

What is the risk?

The value of land and buildings in PPE held at EUV and DRC represent significant balances in the financial statements and are subject to valuation changes and impairment reviews.

Management is required to make a high degree of material judgemental inputs and apply estimation techniques to calculate the year-end balances recorded in the Balance Sheet.

What are our conclusions

Our work in this area is complete and we noted the following:

The PCC is Code compliant with respect to having a rolling programme for its asset valuations. For 2024/25 the majority of the authority's property, plant and equipment assets were revalued in year. We have reviewed the valuation of assets that were not subject to revaluation in 2024/25 and used market analysis to obtain assurance that the valuation of these assets as at the balance sheet date does not result in a material misstatement.

We have confirmed that accounting entries had been correctly reflected in the financial statements. Based on our sample testing of DRC and EUV Property, Plant and Equipment assets we did not identify any unreasonable assumptions used by the valuer in determining the asset valuations.

Our response to the key areas of challenge and professional judgement

We performed the following procedures:

- Considered the work performed by the PCC's valuers, including the adequacy of the scope of their work, their professional capabilities and their reported results.
- Challenged the assumptions used by the PCC's valuer by reference to external evidence and testing the assumption applied by the valuer.
- Sampled tested key asset information used by the valuer in performing their valuation (e.g. building areas to support valuations based on price per square metre).
- Considered the annual cycle of valuations to ensure that all relevant properties were valued within a 5-year rolling programme as required by the Code.
- Considered if there were any specific changes to assets which should have been communicated to the valuer.
- Reviewed assets that were not subject to valuation in 2024/25 to assess if there were any material changes in valuations which should have been accounted for.
- Considered if there were any changes to the useful economic lives of assets as a result of the most recent valuation.
- Assessed if accounting entries were correctly processed in the financial statements.

What else did we do and further relevant information?

We tested the account entries to assess that they have been correctly processed within the financial statements.

Areas of Audit Focus (cont'd)

Pension Liability / Asset Valuation (LGPS) (Risk of Material Misstatement)

Inherent Risk

What is the risk?

- The Local Authority Accounting Code of Practice and IAS19 requires the PCC, Group and CC to make extensive disclosures within its financial statements regarding its membership of the Local Government Pension Scheme administered by Kent County Authority, in which it is an admitted body.
- The Group and CC pension fund surplus is a material estimated balance and the Code requires that this asset be disclosed on the CC balance sheet.
- Accounting for this scheme involves significant estimation and judgement and therefore management engages an actuary to undertake the calculations on their behalf. ISAs (UK) 500 and 540 require us to undertake procedures on the use of management experts and the assumptions underlying fair value estimates.

What are our conclusions

Our work in this area is complete, we have obtained assurances from the auditors of Kent Pension Fund over the value of the pension assets held by the Pension Fund on behalf of Kent Police. See Section 05 of this report.

We have obtained assurances from the EY Pensions team's review of the actuary's roll forward of the pension liability as of the balance sheet date. We have not identified any issues arising from our assessment of the assumptions based on the review of the PWC, as the consulting actuaries commissioned by the National Audit Office, or from the EY actuarial team. We have assessed the scope of the work performed by LGPS Pension Fund actuary, Barnett Waddingham, as management's specialist was appropriate.

We have not identified any issues arising from our review of the accounting entries or the financial statements disclosures within the authority's financial statements.

Our response to the key areas of challenge and professional judgement

We performed the following procedures:

- Liaised with the auditors of Kent Pension Fund, to obtain assurances over the information supplied to the actuary in relation to Kent Police;
- Assessed the conclusions drawn on the work of the actuary by the Consulting Actuary, PwC, commissioned by the National Audit Office for all local government sector auditors, and considered review of the PwC report by the EY actuarial team;
- Used our internal EY pensions team to calculate an estimate of the Authority's pension liability by running their own 'actuarial model' and comparing this to that produced by the Authority's actuary; and
- Reviewed and tested the accounting entries and disclosures made within the PCC/CC's financial statements in relation to IAS19.

What else did we do and further relevant information?

We examined the amounts disclosed in the financial statements, comparing the year-end actual valuation of pension fund assets to the actuarial report, to confirm assess accuracy of the estimated information included in the financial statements and determine if any adjustments were necessary.

Areas of Audit Focus (cont'd)

Pension Liability Valuation (Police Pension Fund) (Risk of Material Misstatement)

Inherent Risk

What is the risk?

- The Local Authority Accounting Code of Practice and IAS19 requires the PCC, Group and CC to make extensive disclosures within its financial statements regarding its membership of the Police Pension Scheme administered and underwritten by HM Government.
- The Group and CC pension fund deficit is a material estimated value and the Code requires that this liability be disclosed on the CC's balance sheet. At 31 March 2025 this totalled £2,323 million. Accounting for this scheme involves significant estimation and judgement and therefore management engages an actuary to undertake the calculations on their behalf. ISAs (UK) 500 and 540 require us to undertake procedures on the use of management experts and the assumptions underlying fair value estimates.

What are our conclusions

Our procedures to address this risk are complete.

We have obtained assurances from the EY Pensions team's review of the actuary's roll forward of the pension liability as of the balance sheet date.

We have not identified any issues arising from our assessment of the assumptions based on the review of the PWC, as the consulting actuaries commissioned by the National Audit Office, or from the EY actuarial team.

We have assessed the scope of the work performed by Police Pension Fund actuary, Hymans Robertson, as management's specialist was appropriate.

We have not identified any issues arising from our review of the accounting entries or the financial statements disclosures within the authority's financial statements.

Our response to the key areas of challenge and professional judgement

We performed the following procedures:

- Considered the work performed by the Police Pension Fund actuary, Hymans Robertson, including the adequacy of the scope of the work performed, their professional capabilities and the results of their work;
- Assessed the work of the pension fund actuary including the assumptions they have used by relying on the work of PWC - Consulting Actuaries commissioned by the National Audit Office for all local government sector auditors, and considering any relevant reviews by the EY actuarial team;
- Evaluated the reasonableness of the Pension Fund actuary's calculations by comparing them to the outputs of our own auditor's specialist's model; and
- Reviewed and tested the accounting entries and disclosures made within the and CC financial statements in relation to IAS19.

Areas of Audit Focus (cont'd)

IFRS 16 Implementation (Risk of Material Misstatement)

Inherent risk

What is the risk?

IFRS 16 Leases is applicable in local government for periods beginning 1 April 2024. It has been adopted, interpreted and adapted in the 2024/24 CIPFA Code of Practice on Local Authority Accounting which sets out the financial reporting framework for the Authority's 2024/25 accounts.

IFRS 16 eliminates the operating/finance lease distinction for leases and imposes a single model geared towards the recognition of all but low-value or short-term leases. Where the Authority is lessee, these will now be recognised on the Balance Sheet as a 'right of use' asset and lease liability reflecting the obligation to make lease payments.

Successful transition will depend on the Authority having captured additional information about leases, both new and existing, especially regarding future minimum lease payments. The Authority will also have had to develop systems for capturing cost information that are fit for purpose, can respond to changes in lease terms and the presence of any variable (e.g., RPI-based) lease terms where forecasts will need to be updated annually based on prevailing indices.

The risk for the audit is in relation to the completeness of leases identified and also the reasonableness and accuracy of right of use asset/lease calculations given it is the first year of implementation.

What are our conclusions

Our work in this area is complete. We have undertaken our audit work in respect of the IFRS 16 implementation; the values of the right of use assets and lease liability were found to be recorded in line with the accounting standard requirements.

Our response to the key areas of challenge and professional judgement

We completed the following procedures:

- Gained an understanding of the processes and controls developed by the Authority relevant to the implement IFRS 16;
- Assessed the Authority's arrangements to identify and record the lease-type arrangements to support the accuracy and completeness of the IFRS 16 accounting;
- Reviewed the discount rates that were used to calculate the right of use asset and assess its reasonableness;
- Reviewed the management policies, including updating of policies to ensure a practical implementation of the IFRS 16 lease and non-lease components;
- Gained assurance over the right of use asset included in the 2024/25 financial statements by testing a sample of leases to ensure that transition arrangements have been correctly applied; and
- Considered accounting for leases provided at below market rate, including peppercorn and nil consideration, and the need to make adjustments to cost in the valuation of right of use assets at the balance sheet date.

What else did we do and further relevant information?

We tested the account entries to assess that they have been correctly processed within the financial statements.

Areas of Audit Focus (cont'd)

Accounting for Private Finance Initiative (PFI) Schemes (Risk of Material Misstatement)

Inherent risk

What is the risk?

With any PFI scheme the liability and payments for services are dependent upon assumptions within the accounting model that underpins the PFI scheme. As such management is required to apply estimation techniques to support the disclosures within the financial statements.

With the implementation of IFRS16 (previous page) during the 2024/25 financial year there is additional consideration required to assess whether the PFI contract has additional lease type arrangements in it which would fall within scope of IFRS16. PFI contracts are typically complex.

Our response to the key areas of challenge and professional judgement

We performed the following procedures:

- enquired whether there have been any significant changes within the model since our review;
- undertook a review and assessed the impact of any changes in assumptions upon the model;
- rolled forward the EY expert review completed in a prior audit year and;
- agreed the output of the PFI model to disclosures within the financial statements.

What are our conclusions

Our procedures on the Medway Police Station PFI liability have been completed and we have noted the following:

PFI Agreement: Unitary Charge and IFRS 16 Assessment

The core finance component represented by Unitary Charge 1 remained unchanged throughout the life of the PFI agreement. We verified the value against actual invoices for the financial year 2024/25. In contrast, Unitary Charge 2 related to non-core elements and services provided under the agreement and was subject to indexation in accordance with contractual terms. Given that the core finance product did not change, we concluded that there was no requirement under IFRS 16 to remeasure the lease liability, as there had been no modification to the underlying finance component.

However, although part of the unitary charge (UC1) is fixed, the presence of a contractually indexed element (UC2) means that future lease related payments change as a result of movements in an index that has already occurred. In these circumstances, IFRS 16 requires remeasurement of the lease liability to reflect the revised payment amounts.

We are satisfied that management's remeasurement reflects only actual indexation movements, applies the requirements of IFRS 16 consistently, and does not incorporate forecast or future inflation assumptions. Accordingly, we are comfortable that the remeasurement of the Medway PFI lease liability in 2024/25 is appropriate and in line with the standard.

Areas of Audit Focus (cont'd)

Going concern

The provisions of the CIPFA Code of Practice on Local Authority Accounting in respect of going concern reporting requirements reflect the economic and statutory environment in which local authorities operate. These provisions confirm that local authorities cannot be created or dissolved without statutory prescription and that they must prepare their financial statements on a going concern basis of accounting. Local authorities carry out functions essential to the local community, are themselves revenue-raising bodies and the financial reporting framework presumes the continuation of service provision. However, the Authority is required to carry out a going concern assessment that is proportionate to the risks it faces. Under the auditing standard in relation to going concern (ISA570), the Authority is required to ensure that its going concern disclosure within the statement of accounts adequately reflects its going concern assessment and in particular highlights any uncertainties it has identified.

We report and explain judgements about events or conditions identified in the course of the audit that may cast significant doubt on the entity's ability to continue as a going concern and challenge the disclosure made in the accounts in respect of going concern and risks and issues impacting the Authority's liquidity over the going concern assessment period.

We have concluded that the Chief Financial Officer's use of the going concern basis of accounting in the preparation of the financial statements as indicated in Note 2: Going concern of the financial statement is appropriate.

Other matters

Such items will include where relevant:

- Significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures.
- Scope of the consolidation, including any exclusion criteria applied to non-consolidated entities if any and whether they are in accordance with the financial reporting framework
- Significant difficulties, if any, encountered during the audit
- Significant matters, if any, arising from the audit that were discussed with management
- Matters regarding management's process for identifying and responding to the risks of fraud in the entity
- Disagreements with management, if any arising during the audit
- Other matters if any, significant to the oversight of the financial reporting process, including the strengths and weaknesses of the finance function and the quality of the financial statement preparation process. Any significant items raised in the EY FRG accounts pre-issuance clearance which have not been acted upon by the company MUST be included here as well.
- Written representations that we are seeking
- Expected modifications to the audit report
- Related parties
- Going concern
- External confirmations
- Consideration of laws and regulations, including any significant matters involving actual or suspected non-compliance with laws and regulations or articles of association which were identified in the course of the audit, in so far as they are considered to be relevant in order to enable the audit committee to fulfil its tasks.
- Group audits
- Use of auditor's external specialists.



03 Value for Money

Value for Money

The PCC and CC's responsibility for Value for Money (VFM)

The PCC and CC is required to maintain an effective system of internal control that supports the achievement of its policies, aims and objectives while safeguarding and securing value for money from the public funds and other resources at its disposal.

As part of the material published with its financial statements, the PCC and CC is required to bring together commentary on its governance framework and how this has operated during the period in a governance statement. In preparing its governance statement, the PCC and CC tailors the content to reflect its own individual circumstances, consistent with the requirements set out in the NAO Code of Audit Practice. This includes a requirement to provide commentary on its arrangements for securing value for money from their use of resources.

Risk assessment and status of our work

We are required to consider whether the PCC and CC have made 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources.

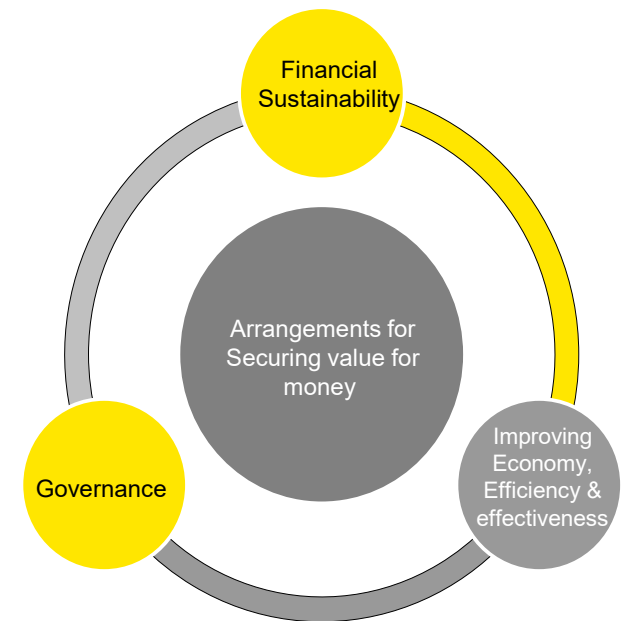
Our value for money planning and the associated risk assessment is focused on gathering sufficient evidence to enable us to document our evaluation of the PCC and CC's arrangements, to enable us to draft a commentary under three reporting criteria (see below). This includes identifying and reporting on any significant weaknesses in those arrangements and making appropriate recommendations.

We will provide a commentary on the PCC and CC's arrangements against three reporting criteria:

- **Financial sustainability** - How the PCC and CC plans and manages its resources to ensure it can continue to deliver its services;
- **Governance** - How the PCC and CC ensures that it makes informed decisions and properly manages its risks; and
- **Improving economy, efficiency and effectiveness** - How the PCC and CC uses information about its costs and performance to improve the way it manages and delivers its services.

We have completed our detailed VFM work and identified no risks of significant weaknesses in arrangements and therefore expect to have no matters to report by exception in our audit report.

We issued our draft VFM narrative commentary in our 2024/25 Auditor's Annual Report in November 2025. [Our Auditor's Annual Report 2024/25 has been finalised and shared at the same time as the signed audit reports.](#)





04 Audit Report

Audit Report

Audit report - Group/PCC

Our opinion on the financial statements

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF POLICE AND CRIME COMMISSIONER FOR KENT AND GROUP

Qualified Opinion

We have audited the financial statements of Police and Crime Commissioner for Kent (the Police and Crime Commissioner) and its subsidiaries (the 'Group') for the year ended 31 March 2025. The financial statements comprise the:

- Police and Crime Commissioner for Kent and Group Comprehensive Income and Expenditure Statement,
- Police and Crime Commissioner for Kent and Group Movement in Reserves Statement,
- Police and Crime Commissioner for Kent and Group Balance Sheet,
- v Cash Flow Statement
- the related notes 1 to 45 including material accounting policy information,
- and include the Supplementary Accounts comprising the Police Officer Pension Fund Account and the Pension Fund Net Asset Statement.

The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.

In our opinion, except for the effects of the matters described in the Basis for qualified opinion section, the financial statements:

- give a true and fair view of the financial position of Police and Crime Commissioner for Kent and the Group as at 31 March 2025 and of its expenditure and income for the year then ended,
- have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014 (as amended).

Basis for qualified opinion

The Accounts and Audit (Amendment) Regulations 2024 (Statutory Instrument 2024/907) ('the Regulations') which came into force on 30 September 2024 required the accountability statements for the year ended 31 March 2025 to be approved not later than 27 February 2026 ('the backstop date').

As a result of the disclaimers of opinion on the financial statements for the years ended 31 March 2023 and 31 March 2024, we do not have sufficient appropriate audit evidence over:

- the valuation of land and buildings property, plant and equipment that were last revalued in the financial year 2022/23, amounting to £158.693 million, and additions of £26.266 million made in the financial year 2022/23 that are held at cost, and the consequential impact of these on the Comprehensive Income and Expenditure Statement; and
- the classification of reserves between useable and unusable including General Fund Reserves, Earmarked Reserves, Capital Receipts Reserves, Revaluation Reserves, the Capital Adjustment Account and the Collection Fund Adjustment Account. Our inability to audit the classification is a consequence of the disclaimer of opinion on the reserve balances as at 31 March 2023. We have obtained assurance over the in-year movements in reserves for the year ended 31 March 2025 and the comparative year.

Our opinion on the current period's financial statements is also modified because of the possible effect of the disclaimers of opinion on the financial statements for the years ended 31 March 2023 and 31 March 2024 on the comparability of the current period's figures and the corresponding figures contained within the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Cash Flow Statement and Police Pension Fund Accounts Statement.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Police and Crime Commissioner and Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the Code of Audit Practice 2024, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

The audits of the financial statements for the years ended 31 March 2023 and 31 March 2024 for Police and Crime Commissioner and Group were not completed for the reasons set out in the disclaimers of opinion on those financial statements dated 5 December 2024 and 25 February 2025 respectively.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Chief Finance Officer's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Police and Crime Commissioner and Group's ability to continue as a going concern for a period to 31 March 2027.

Our responsibilities and the responsibilities of the Chief Finance Officer with respect to going concern are described in the relevant sections of this report. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the Police and Crime Commissioner and Group's ability to continue as a going concern.

Other information

The other information comprises the information included in the Group Accounts for the Police and Crime Commissioner of Kent and Group – Statement of Accounts for year ending 31 March 2025, other than the financial statements and our auditor's report thereon. The Chief Finance Officer is responsible for the other information contained within the Group Accounts for the Police and Crime Commissioner of Kent and Group – Statement of Accounts for year ending 31 March 2025.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in this report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in, the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine

Audit Report (continued)

whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of the other information, we are required to report that fact.

As described in the Basis for qualified opinion section of our report, our audit opinion is qualified due to a lack of sufficient appropriate audit evidence over property, plant and equipment, classification of reserves balances, and comparative values. Information on these elements of the financial statements is included in the narrative report and accordingly we have concluded that the other information may be materially misstated for the same reason.

Matters on which we report by exception

We report to you if:

- in our opinion the annual governance statement is misleading or inconsistent with other information forthcoming from the audit or our knowledge of the Police and Crime Commissioner and the Group
- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014 (as amended)
- we make written recommendations to the audited body under Section 24 of the Local Audit and Accountability Act 2014 (as amended)
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 (as amended)
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 (as amended)
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014 (as amended)
- we are not satisfied that the Police and Crime Commissioner and the Group has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2025.

We have nothing to report in these respects.

Responsibility of the Chief Finance Officer

As explained more fully in the Statement of Responsibilities for the Statement of Accounts set out on page 37, the Chief Finance Officer is responsible for the preparation of the Statement of Accounts, which Police and Crime Commissioner and Group financial statements and the Police Officer pension fund financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, for being satisfied that they give a true and fair view and for such internal control as the Chief Finance Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Finance Officer is responsible for assessing the Police and Crime Commissioner and Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Police and Crime Commissioner and Group either intends to cease operations, or has no realistic alternative but to do so.

The authority is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect irregularities, including fraud. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the Police and Crime Commissioner and Group and determined that the most significant are:

- Local Government Act 1972,
- Local Government Act 2003,
- The Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 as amended in 2018, 2020, and 2022,
- The Local Government Finance Act 2012,
- The Local Audit and Accountability Act 2014 (as amended),
- The Accounts and Audit Regulations 2015,
- The Police Reform and Social Responsibility Act 2011,
- Anti-social behaviour, Police and Crime Act 2014,
- Police Pensions scheme regulations 1987,
- Police Pensions regulations 2006; and
- Police Pensions regulations 2015.

In addition, the Police and Crime Commissioner and Group has to comply with laws and regulations in the areas of anti-bribery and corruption, data protection, employment Legislation, tax Legislation, general power of competence, procurement and health & safety.

We understood how the Police and Crime Commissioner for Kent is complying with those frameworks by understanding the incentive, opportunities and motives for non-compliance, including inquiring of Management, Head of Internal Audit and those charged with governance and obtaining and reading documentation relating to the procedures in place to identify, evaluate and comply with laws and regulations, and whether they are aware of instances of non-compliance. We corroborated this through our reading of the Police and Crime Commissioner and Group's committee minutes, through enquiry of employees to confirm the Police and Crime Commissioner and Group policies, and through the inspection of other information. Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures had a focus on compliance with the accounting framework through obtaining sufficient audit evidence in line with the level of risk identified and with relevant legislation.

Audit Report (continued)

We assessed the susceptibility of the Police and Crime Commissioner and Group's financial statements to material misstatement, including how fraud might occur by understanding the potential incentives and pressures for management to manipulate the financial statements, and performed procedures to understand the areas in which this would most likely arise. Based on our risk assessment procedures, we identified inappropriate capitalisation of revenue expenditure and management override of controls to be our fraud risks.

To address our fraud risk of inappropriate capitalisation of revenue expenditure we tested the Police and Crime Commissioner and Group's capitalised expenditure to ensure the capitalisation criteria were properly met and the expenditure was genuine.

To address our fraud risk of management override of controls, we tested specific journal entries identified by applying risk criteria to the entire population of journals. For each journal selected, we tested specific transactions back to source documentation to confirm that the journals were authorised and accounted for appropriately. We also considered whether management bias was present in key accounting estimates and judgements in the financial statements and undertook procedures to identify significant unusual transactions outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Scope of the review of arrangements for securing economy, efficiency and effectiveness in the use of resources

We have undertaken our review in accordance with the Code of Audit Practice 2024, having regard to the guidance on the specified reporting criteria issued by the Comptroller and Auditor General in November 2024, as to whether the Police and Crime Commissioner for Kent and Group had proper arrangements for financial sustainability, governance and improving economy, efficiency and effectiveness. The Comptroller and Auditor General determined these criteria as those necessary for us to consider under the Code of Audit Practice in satisfying ourselves whether the Police and Crime Commissioner for Kent and Group put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2025.

We planned our work in accordance with the Code of Audit Practice. Based on our risk assessment, we undertook such work as we considered necessary to form a view on whether the Police and Crime Commissioner for Kent and Group had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 (as amended) to satisfy ourselves that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

We are not required to consider, nor have we considered, whether all aspects of the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

Delay in Certificate

We cannot formally conclude the audit and issue an audit certificate until the NAO, as group auditor, has confirmed that no further assurances will be required from us as component auditors of the Police and Crime Commissioner for Kent and Group.

Until we have completed these procedures, we are unable to certify that we have completed the audit of the accounts in accordance with the requirements of the Local Audit and Accountability Act 2014 (as amended) and the Code of Audit Practice issued by the National Audit Office.

Use of our report

This report is made solely to the members of the Police and Crime Commissioner for Kent and Group, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014 (as amended) and for no other purpose, as set out in paragraph 85 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Police and Crime Commissioner and Group and the Police and Crime Commissioner and Group's members as a body, for our audit work, for this report, or for the opinions we have formed.

Elizabeth Jackson (Key Audit Partner)
Ernst & Young LLP (Local Auditor)
Luton
26 February 2026

Audit Report (continued)

Audit report - Chief Constable

Our opinion on the financial statements

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHIEF CONSTABLE FOR KENT

Qualified Opinion

We have audited the financial statements of Chief Constable of [Kent](#) (‘the Chief Constable’) for the year ended 31 March 2025. The financial statements comprise the:

- Chief Constable of Kent Comprehensive Income and Expenditure Statement,
- Chief Constable of Kent Movement in Reserves Statement,
- Chief Constable of Kent Balance Sheet,
- Chief Constable of Kent Cash Flow Statement,
- the related notes 1 to 18 including material accounting policy information,
- and include the Chief Constable of Kent Supplementary Accounts comprising the Police Officer Pension Fund Account and Pension Fund Net Asset Statement.

The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.

In our opinion, except for the possible effects on the corresponding figures of the matter described in the Basis for qualified opinion section, the financial statements:

- give a true and fair view of the financial position of the Chief Constable of Kent as at 31 March 2025 and of its expenditure and income for the year then [ended](#);
- have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014 (as amended).

Basis for qualified opinion

The Accounts and Audit (Amendment) Regulations 2024 (Statutory Instrument 2024/907) (‘the Regulations’) which came into force on 30 September 2024 required the accountability statements for the year ended 31 March 2025 to be approved not later than 27 February 2026 (‘the backstop date’).

As a result of the disclaimers of opinion on the financial statements for the years ended 31 March 2023 and 31 March 2024, we do not have sufficient appropriate audit evidence over the comparative values included in the Comprehensive Income and Expenditure Statement, Police Pension Fund Accounts Statements, and Movement in Reserves Statement for the year ended 31 March 2024.

Our opinion on the current period’s financial statements is also modified because of the possible effect of this matter on the comparability of the current period’s figures and the corresponding figures.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the Chief Constable in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard and the Code of Audit Practice 2024, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

The audits of the financial statements for the years ended 31 March 2023 and 31 March 2024 for the Chief Constable of Kent were not completed for the reasons set out in our disclaimers of opinion on those financial statements dated 5 December 2024 and 25 February 2025 respectively.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Chief Finance Officer’s use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Chief Constable’s ability to continue as a going concern for a period to 31 March [2027](#).

Our responsibilities and the responsibilities of the Chief Finance Officer with respect to going concern are described in the relevant sections of this report. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the Chief Constable’s ability to continue as a going concern.

Other information

The other information comprises the information included in the Accounts for the Chief Constable of Kent, other than the financial statements and our auditor’s report thereon. The Chief Finance Officer is responsible for the other information contained within the Accounts for the Chief Constable of Kent.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in this report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material [misstatement](#) of the other information, we are required to report that fact.

As described in the Basis for qualified opinion section of our report, our audit opinion is qualified due to a lack of sufficient appropriate audit evidence over comparative balances. Information on these elements of the financial statements is included in the narrative report and accordingly we have concluded that the other information may be materially misstated for the same reason.

Matters on which we report by exception

We report to you if:

- in our opinion the annual governance statement is misleading or inconsistent with other information forthcoming from the audit or our knowledge of the Chief Constable
- [we](#) issue a report in [the public](#) interest under section 24 of the Local Audit and Accountability Act 2014 (as amended)

Audit Report (continued)

- [we](#) make written recommendations to the audited body under Section 24 of the Local Audit and Accountability Act 2014 (as amended)
- [we](#) make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 (as amended)
- [we](#) issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 (as amended)
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014 (as amended)
- [we](#) are not satisfied that the Chief Constable has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2025.

We have nothing to [report](#) in these respects.

Responsibility of the Chief Finance Officer

As explained more fully in the Statement of Responsibilities for the Statement of Accounts for the Chief Constable of Kent set out on page 21, the Chief Finance Officer is responsible for the preparation of the Accounts for the Chief Constable of Kent, which includes the Chief Constable financial statements and the Police Officer pension fund financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, for being satisfied that they give a true and fair view and for such internal control as the Chief Finance Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Finance Officer is responsible for assessing the Chief Constable's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Chief Constable either intends to cease operations, or has no realistic alternative but to do so.

The authority is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material [misstatement](#) when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect irregularities, including fraud. The risk of not detecting a material [misstatement](#) due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. The extent to which our procedures are capable of detecting irregularities, including [fraud](#) is detailed below. However, the

primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the Chief Constable and determined that the most significant are:

- Local Government Act 1972,
- Local Government Act 2003,
- The Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 as amended in 2018, 2020, and 2022,
- The Local Government Finance Act 2012,
- The Local Audit and Accountability Act 2014 (as amended),
- The Accounts and Audit Regulations 2015
- The Police Reform and Social Responsibility Act 2011,
- Anti-social behaviour, Police and Crime Act 2014,
- Police Pensions scheme regulations 1987,
- Police Pensions regulations 2006; and
- Police Pensions regulations 2015.

In addition, the Chief Constable has to comply with laws and regulations in the areas of anti-bribery and corruption, data protection, employment Legislation, tax Legislation, general power of competence, procurement and health & safety.

We understood how the Chief Constable of Kent is complying with those frameworks by understanding the incentive, opportunities and motives for non-compliance, including inquiring of Management, Head of Internal Audit and those charged with governance and obtaining and reading documentation relating to the procedures in place to identify, evaluate and comply with laws and regulations, and whether they are aware of instances of non-compliance. We corroborated this through our reading of the Chief Constable's committee minutes, through enquiry [of](#) employees to confirm Chief Constable policies, and through the inspection of other information. Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures had a focus on compliance with the accounting framework through obtaining sufficient audit evidence in line with the level of risk identified and with relevant legislation.

We assessed the susceptibility of the Chief Constable's financial statements to material misstatement, including how fraud might occur by understanding the potential incentives and pressures for management to manipulate the financial statements, and performed procedures to understand the areas in which this would most likely arise. Based on our risk assessment procedures, we identified management override of controls to be our fraud risk.

To address our fraud risk of management override of controls, we tested specific journal entries identified by applying risk criteria to the entire population of journals. For each journal selected, we tested specific transactions back to source documentation to confirm that the journals were [authorised](#) and accounted for appropriately. We also considered whether management bias was present in key accounting estimates and judgements in the financial [statements](#) and undertook procedures to identify significant unusual transactions outside the normal course of business. -

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Audit Report (continued)

Scope of the review of arrangements for securing economy, efficiency and effectiveness in the use of resources

We have undertaken our review in accordance with the Code of Audit Practice 2024, having regard to the guidance on the specified reporting criteria issued by the Comptroller and Auditor General in November 2024, as to whether the Chief Constable of Kent had proper arrangements for financial sustainability, governance and improving economy, efficiency and effectiveness. The Comptroller and Auditor General determined these criteria as those necessary for us to consider under the Code of Audit Practice in satisfying ourselves whether the Chief Constable of Kent put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2025.

We planned our work in accordance with the Code of Audit Practice. Based on our risk assessment, we undertook such work as we considered necessary to form a view on whether the Chief Constable of Kent had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 (as amended) to satisfy ourselves that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

We are not required to consider, nor have we considered, whether all aspects of the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

Delay in Certificate

We cannot formally conclude the audit and issue an audit certificate until the NAO, as group auditor, has confirmed that no further assurances will be required from us as component auditors of the Chief Constable of Kent.

Until we have completed these procedures, we are unable to certify that we have completed the audit of the accounts in accordance with the requirements of the Local Audit and Accountability Act 2014 (as amended) and the Code of Audit Practice issued by the National Audit Office.

Use of our report

This report is made solely to the members of the Chief Constable of Kent, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014 (as amended) and for no other purpose, as set out in paragraph 85 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Chief Constable and the Chief Constable's members as a body, for our audit work, for this report, or for the opinions we have formed.

Elizabeth Jackson (Key Audit Partner)
Ernst & Young LLP (Local Auditor)
Luton
26 February 2026



05 Audit Differences

Audit Differences

In the normal course of any audit, we identify misstatements between amounts we believe should be recorded in the financial statements and the disclosures and amounts actually recorded. These differences are classified as 'known' or 'judgemental'. Known differences represent items that can be accurately quantified and relate to a definite set of facts or circumstances. Judgemental differences generally involve estimation and relate to facts or circumstances that are uncertain or open to interpretation.

Summary of adjusted differences

We highlight the following misstatements greater than £0.53m (Group); £0.42m (CC) and £0.23m (PCC) which will be corrected by management that were identified during the course of our audit.

We did not identify any misstatements in the Group/PCC or CC accounts that require reporting in line with the above thresholds.

Disclosure misstatements were identified during the audit and corrected by management:

- During our audit, we identified a small number of inconsistencies between disclosures, casting errors, and disclosure amendments required to ensure compliance with the CIPFA Code. These matters were below the reporting threshold for both the PCC and CC and have been appropriately corrected by management.

In concluding the audit, we have identified one amendment required to the PCC financial statements. The draft financial statements included a contingent liability which was settled by Kent Police in December 2025 with a payment made in January 2026. This has been reported in the final version financial statements as a non-adjusting post balance sheet event and has been removed from the contingent liability note.

No further amendments were made to the CC financial statements.

Audit Differences (continued)

Summary of unadjusted differences

In addition we highlight the following misstatements to the financial statements and/or disclosures which were not corrected by management. We ask that the Joint Audit Committee request of management that these uncorrected misstatements be corrected or a rationale as to why they are not corrected be considered and approved by the Joint Audit Committee and provided within the Letter of Representation:

Uncorrected misstatements 31 March 2025 (£'000)	Effect on the current period		Net assets (Decrease)/Increase			
	OCI Debit/(Credit)	Income statement Debit/(Credit)	Assets current Debit/ (Credit)	Assets non- current Debit/ (Credit)	Liabilities current Debit/ (Credit)	Liabilities non- current Debit/ (Credit)
Errors	£'000	£'000	£'000	£'000	£'000	£'000
Factual differences						
Our testing of Group fees, charges and other service income identified that there was an extrapolated error of £630k whereby a reimbursement from the DVLA for vehicle licensing and a repayment of an unused portion of an advance paid for money spent on offenders' transactions were incorrectly accounted for as fees, charges and other service income. This results in an overstatement of income and understatement of expenditure.	630	(630)				
Balance sheet totals	630	(630)				
Income effect of uncorrected misstatements (before tax)						
Less: tax effect at current year marginal rate						
Cumulative effect of uncorrected misstatements before turnaround effect						
Turnaround effect. See Note 1 below.						
Cumulative effect of uncorrected misstatements, after turnaround effect	630	(630)				

There are no amounts that we identified that are individually or in aggregate material to the presentation and disclosures of the financial statements for the year ended 31 March 2025 that were not corrected.

Note 1: turnaround effect is the post-tax impact of uncorrected misstatements related to the prior period, on results of the current period.



06

Assessment of Control Environment

Assessment of Control Environment

Financial controls

As part of our audit of the financial statements, we obtained an understanding of internal control sufficient to plan our audit and determine the nature, timing and extent of testing performed. Although our audit was not designed to express an opinion on the effectiveness of internal control, we are required to communicate to you:

- i. Significant deficiencies in internal control; and
- ii. Our views on the effectiveness of internal control relevant to risks that may affect financial reporting and other risks arising from the entity's business model and the effectiveness of related internal controls.

At the completion of the audit we did not identify any significant control deficiencies.

Internal Audit

Our review and evaluation of controls is performed in conjunction with Internal Audit to minimise duplication and to rely on their work where appropriate.

As part of our assessment of the PCC and CC's control environment we have reviewed the internal audit reports that were issued during the year. We have also made enquiries to internal audit to understand their view on the risks of fraud at PCC or the CC.

However, we have not placed direct reliance on the work of internal audit to support our audit report.



07

Other Reporting Issues

Other Reporting Issues

Consistency of other information published with the financial statements, including the Annual Governance Statement

We must give an opinion on the consistency of the financial and non-financial information in the Kent Police Statement of Accounts 2024/25 with the audited financial statements. [The final Annual Governance Statement 2024/25 had been updated to include the Head of Internal Audit Opinion and is consistent with the audited financial statements.](#)

We must also review the Annual Governance Statement for completeness of disclosures, consistency with other information from our work, and whether it complies with relevant guidance. [We have completed our review of the final updated Annual Governance Statement and Statement of Accounts, and we can confirm it is consistent with other information from our audit of the financial statements, and we have no other matters to report.](#)

Whole of Government Accounts

Alongside our work on the financial statements, we also review and report to the National Audit Office (NAO) on your Whole of Government Accounts return. The extent of our review, and the nature of our report, is specified by the NAO. Kent Police is below the detailed reporting threshold as it is not a component body.

We cannot issue our audit certificate until the NAO has confirmed no further procedures are required for all bodies regardless of their size.

Other powers and duties

We have a duty under the Local Audit and Accountability Act 2014 (the Act) to consider whether to report on any matter that comes to our attention in the course of the audit, either for the Authority to consider it or to bring it to the attention of the public (i.e. "a report in the public interest"). We are also able to issue statutory recommendations under Schedule 7 of Section 27 of the Act. Statutory recommendations under Schedule 7 must be considered and responded to publicly and are shared with the Secretary of State,

We did not identify any issues which required us to issue a report in the public interest.



08

Independence

Independence

The FRC Ethical Standard requires that we provide details of all relationships between Ernst & Young (EY) and your company, and its directors and senior management and its affiliates, including all services provided by us and our network to your company, its directors and senior management and its affiliates, and other services provided to other known connected parties that we consider may reasonably be thought to bear on our integrity or objectivity, including those that could compromise independence and the related safeguards that are in place and why they address the threats.

Relationships

There are no relationships from 1 April 2024 to the date of this report, which we consider may reasonably be thought to bear on our independence and objectivity.

Services provided by EY

There are no services provided by EY from 1 April 2024 to the date of this report, which we consider may reasonably be thought to bear on our independence and objectivity.

Independence

The duty to prescribe fees is a statutory function delegated to Public Sector Audit Appointments Ltd (PSAA) by the Secretary of State for Housing, Communities and Local Government.

This is defined as the fee required by auditors to meet statutory responsibilities under the Local Audit and Accountability Act 2014 in accordance with the requirements of the Code of Audit Practice and supporting guidance published by the National Audit Office, the financial reporting requirements set out in the Code of Practice on Local Authority Accounting published by CIPFA/LASAAC, and the professional standards applicable to auditors' work.

A breakdown of our fees is shown in the table to the right.

As set out in our Audit Planning Report the agreed fee presented was based on the following assumptions:

- ▶ Officers meeting the agreed timetable of deliverables;
- ▶ Our financial statements opinion and value for money conclusion being unqualified;
- ▶ Appropriate quality of documentation is provided by the PCC and CC; and
- ▶ The PCC and CC has an effective control environment
- ▶ The PCC and CC complies with PSAA's Statement of Responsibilities of auditors and audited bodies. See <https://www.psa.co.uk/managing-audit-quality/statement-of-responsibilities-of-auditors-and-audited-bodies/statement-of-responsibilities-of-auditors-and-audited-bodies-from-2023-24-audits/>. In particular, the Kent should have regard to paragraphs 26 - 28 of the Statement of Responsibilities.
- ▶ If any of the above assumptions prove to be unfounded, we seek a variation to the agreed fee. A narrative summary of the areas where we expect to raise scale fee variations for the audit of the PCC and CC are set out in the fee analysis on this page.

	Current Year 2024/25	Prior Year 2023/24
	£	£
Scale Fee - Code Work	194,958	179,128
Proposed scale fee variation	Note 2	£35,950 Note 1
Total audit	TBC	£215,078

All fees exclude VAT

1. As set in our 2023/24 Audit Results Report a scale fee variation was submitted to PSAA covering the following areas: Disclaimer-Planning & Reporting, IAS 19 and Police Pensions, technical accounting issues, quality or preparation issues, PFI and ISA 315. As at the date of this report that scale fee variation has now been determined at a total value of £35,950 with a split between the PCC of £23,224 and CC of £12,726.
2. We propose to submit a scale fee variation to PSAA for additional 2024/25 work covering the following areas:
 - IFRS 16 implementation (additional scope)
 - PFI - we undertook additional testing on the contingent liability
 - Pensions - we undertook additional procedures by our specialist pension team
 - Consultations on qualified opinions (additional scope for both the Group/PCC and CC).

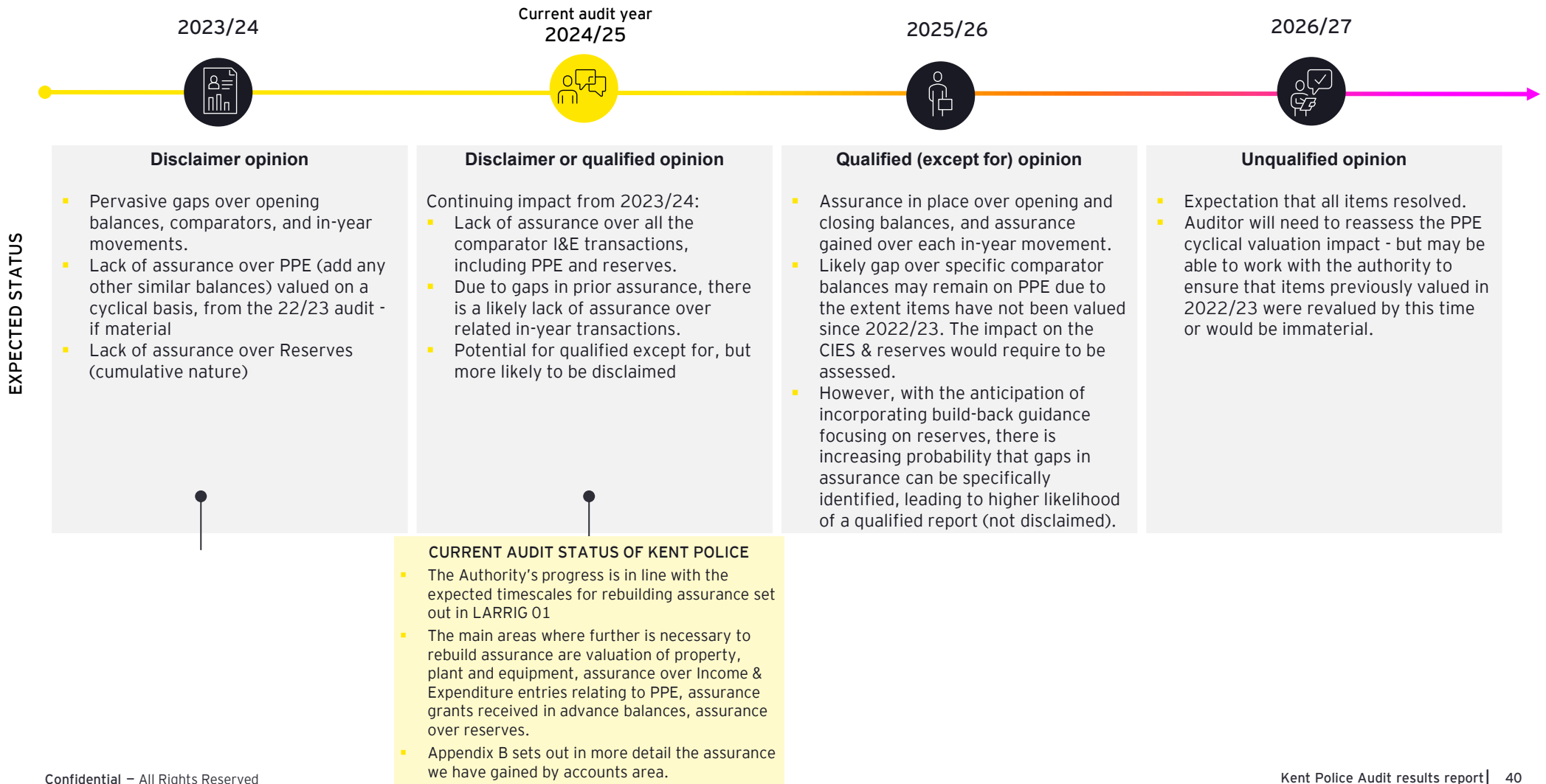


09 Appendices

Appendix A – Progress to full assurance

Progress to full assurance

Set out below is the illustrative timescale for the process of re-building assurance set out in the NAO’s Local Audit Reset and Recovery Implementation Guidance (LARRIG) 01, together with our view of the Authority’s actual progress against that timescale, the reasons for that and what still needs to be done to successfully rebuild assurance. The timetable set out in LARRIG 01 assumes that disclaimers for 2022/23 and all prior open audit years were issued by the statutory backstop date of 13 December 2024.



Appendix B – Updated summary of assurances

Summary of Assurances

The table below summarises the audit work we have completed on the 2023/24 and 2024/25 financial statements to demonstrate to the committee the level of assurance that has been obtained as a result of the financial statements audit.

Account area	Assurance rating 2023/24	Assurance rating 2024/25	Summary of work performed
Property, Plant and Equipment ('PPE')	Partial	Partial	We have completed testing of the 2024/25 additions and disposals to the fixed asset register, audited the valuation of a sample of assets revalued 2024/25 and performed procedures to obtain assurance over the existence of assets on the fixed asset register and the Authority's right to recognize those assets; however, until we are able to rebuild assurance over PPE additions, disposals and revaluations in the disclaimed periods, we are unable to obtain full assurance over the completeness and valuation of PPE at 31 March 2025.
Intangible Assets	Partial	Substantial	We have completed our planned audit procedures in this area and have obtained assurance over the closing balance at 31 March 2025.
Investments	Substantial	Substantial	We have completed our planned audit procedures in this area and have obtained assurance over the closing balance at 31 March 2025.
Short Term Debtors	Substantial	Substantial	We have completed our planned audit procedures in this area and have obtained assurance over the closing balance at 31 March 2025.
Cash and Cash equivalents	Substantial	Substantial	We have completed our planned audit procedures in this area and have obtained assurance over the closing balance at 31 March 2025.
Short term borrowing	Substantial	Substantial	We have completed our planned audit procedures in this area and have obtained assurance over the closing balance at 31 March 2025.
Provisions (short and long term)	Substantial	Substantial	We have completed our planned audit procedures in this area and have obtained assurance over the closing balance at 31 March 2025.
Other Long- Term Liabilities- PFI	Substantial	Substantial	We have completed our planned audit procedures in this area and have obtained assurance over the closing balance at 31 March 2025.

Appendix B – Updated summary of assurances

Summary of Assurances (continued)

Account area	Assurance rating 2023/24	Assurance rating 2024/25	Summary of work performed
Reserves (including Movement in Reserves Statement)	None	None	We have completed our work on the movements in reserves in 2024/25, but until we have completed our work programme on the rebuilding of assurance following the disclaimed audit opinions in 2022/23 and 2023/24, we are unable to obtain assurance over the useable and unusable reserves of the Authority reported in the financial statements.
Comprehensive Income and Expenditure Statement	Partial	Partial	We completed our planned testing on the Comprehensive Income and Expenditure Statement in 2023/24 and 2024/25 but, as we do not have full assurance over income and expenditure entries relating to PPE and intangible assets, we are unable to obtain assurance that all of the in-year movements recorded in the statement are accurate.
Police Pension Fund Statement	Substantial	Substantial	We have completed our planned audit procedures in this area and have obtained assurance over the closing balance at 31 March 2025. We did not identify any misstatements.
Financial Statement Disclosures	Partial	Partial	We have completed our planned audit procedures in this area. However, as we do not have assurance over the opening balance position at 1 April 2023 and 1 April 2024, we are unable to obtain assurance that all of the in-year movements recorded in the financial statement disclosures are accurate.
Cash Flow Statement	Partial	Partial	We have completed our planned audit procedures in this area. We did not identify any misstatements. However, as we do not have assurance over the opening balance position at 1 April 2023 and 1 April 2024, we are unable to obtain assurance that all of the in-year movements recorded in the statement are accurate.

Appendix E – Required communications with those charged with governance

Required communications with those charged with governance

There are certain communications that we must provide to those charged with governance. We have detailed these here together with a reference of when and where they were covered:

Required communications	What is reported?	Our Reporting to you
		When and where
Terms of engagement	Confirmation by the audit committee of acceptance of terms of engagement as written in the engagement letter signed by both parties.	Statement of responsibilities of auditors and audited bodies
Our responsibilities	Reminder of our responsibilities as set out in the engagement letter.	Audit planning report to JAC 25 June 2025
Planning and audit approach	<p>Communication of:</p> <ul style="list-style-type: none"> ▪ The planned scope and timing of the audit ▪ Any limitations on the planned work to be undertaken ▪ The planned use of internal audit ▪ The significant risks identified <p>When communicating key audit matters this includes the most significant risks of material misstatement (whether or not due to fraud) including those that have the greatest effect on the overall audit strategy, the allocation of resources in the audit and directing the efforts of the engagement team.</p>	Audit planning report to JAC 25 June 2025
Significant findings from the audit	<ul style="list-style-type: none"> ▪ Our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures ▪ Significant difficulties, if any, encountered during the audit ▪ Significant matters, if any, arising from the audit that were discussed with management ▪ Written representations that we are seeking ▪ Expected modifications to the audit report ▪ Other matters if any, significant to the oversight of the financial reporting process 	<p>Audit result report (draft) to JAC 4 December 2025</p> <p>Audit result report final 26 February 2026</p>
Going concern	<p>Events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including:</p> <ul style="list-style-type: none"> ▪ Whether the events or conditions constitute a material uncertainty related to going concern ▪ Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements ▪ The appropriateness of related disclosures in the financial statements 	<p>Audit result report (draft) to JAC 4 December 2025</p> <p>Audit result report final 26 February 2026</p>
Misstatements	<ul style="list-style-type: none"> ▪ Uncorrected misstatements and their effect on our audit opinion, unless prohibited by law or regulation ▪ The effect of uncorrected misstatements related to prior periods ▪ A request that any uncorrected misstatement be corrected ▪ Material misstatements corrected by management 	<p>Audit result report (draft) to JAC 4 December 2025</p> <p>Audit result report final 26 February 2026</p>

Appendix E – Required communications with those charged with governance (cont'd)

		Our Reporting to you
Required communications	What is reported?	When and where
Fraud	<ul style="list-style-type: none"> ▪ Enquiries of the audit committee to determine whether they have knowledge of any actual, suspected or alleged fraud affecting the entity ▪ Any fraud that we have identified or information we have obtained that indicates that a fraud may exist ▪ Unless all of those charged with governance are involved in managing the entity, any identified or suspected fraud involving: <ul style="list-style-type: none"> ▪ Management; ▪ Employees who have significant roles in internal control; or ▪ Others where the fraud results in a material misstatement in the financial statements. ▪ The nature, timing and extent of audit procedures necessary to complete the audit when fraud involving management is suspected ▪ Matters, if any, to communicate regarding management's process for identifying and responding to the risks of fraud in the entity and our assessment of the risks of material misstatement due to fraud ▪ Any other matters related to fraud, relevant to Audit Committee responsibility. 	<p>Audit result report (draft) to JAC 4 December 2025</p> <p>Audit result report final 26 February 2026</p>
Related parties	<p>Significant matters arising during the audit in connection with the entity's related parties including, when applicable:</p> <ul style="list-style-type: none"> ▪ Non-disclosure by management ▪ Inappropriate authorisation and approval of transactions ▪ Disagreement over disclosures ▪ Non-compliance with laws and regulations ▪ Difficulty in identifying the party that ultimately controls the entity 	<p>Audit result report (draft) to JAC 4 December 2025</p> <p>Audit result report final 26 February 2026</p>
Independence	<p>Communication of all significant facts and matters that bear on EY's, and all individuals involved in the audit, integrity, objectivity and independence.</p> <p>Communication of key elements of the audit engagement partner's consideration of independence and objectivity such as:</p> <ul style="list-style-type: none"> ▪ The principal threats ▪ Safeguards adopted and their effectiveness ▪ An overall assessment of threats and safeguards ▪ Information about the general policies and process within the firm to maintain objectivity and independence <p>Communications whenever significant judgements are made about threats to integrity, objectivity and independence and the appropriateness of safeguards put in place.</p>	<p>Audit planning report to JAC 25 June 2025</p> <p>Audit result report (draft) to JAC 4 December 2025</p> <p>Audit result report final 26 February 2026</p>
External confirmations	<ul style="list-style-type: none"> ▪ Management's refusal for us to request confirmations ▪ Inability to obtain relevant and reliable audit evidence from other procedures. 	<p>Audit result report (draft) to JAC 4 December 2025</p> <p>Audit result report final 26 February 2026</p>

Appendix E – Required communications with those charged with governance (cont'd)

		Our Reporting to you
Required communications	What is reported?	When and where
Consideration of laws and regulations	<ul style="list-style-type: none"> Subject to compliance with applicable regulations, matters involving identified or suspected non-compliance with laws and regulations, other than those which are clearly inconsequential and the implications thereof. Instances of suspected non-compliance may also include those that are brought to our attention that are expected to occur imminently or for which there is reason to believe that they may occur Enquiry of the audit committee into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements and that the audit committee may be aware of 	Audit result report (draft) to JAC 4 December 2025 Audit result report final 26 February 2026
Significant deficiencies in internal controls identified during the audit	<ul style="list-style-type: none"> Significant deficiencies in internal controls identified during the audit. 	Audit result report (draft) to JAC 4 December 2025 Audit result report final 26 February 2026
Written representations we are requesting from management and/or those charged with governance	<ul style="list-style-type: none"> Written representations we are requesting from management and/or those charged with governance 	Audit result report (draft) to JAC 4 December 2025 Audit result report final 26 February 2026
System of quality management	<ul style="list-style-type: none"> How the system of quality management (SQM) supports the consistent performance of a quality audit 	Audit result report (draft) to JAC 4 December 2025 Audit result report final 26 February 2026
Material inconsistencies or misstatements of fact identified in other information which management has refused to revise	<ul style="list-style-type: none"> Material inconsistencies or misstatements of fact identified in other information which management has refused to revise 	Audit result report (draft) to JAC 4 December 2025 Audit result report final 26 February 2026
Auditors report	<ul style="list-style-type: none"> Key audit matters that we will include in our auditor's report Any circumstances identified that affect the form and content of our auditor's report 	Audit result report (draft) to JAC 4 December 2025 Audit result report final 26 February 2026

Appendix F – Outstanding matters

Outstanding matters

The following items relating to the completion of our audit procedures are outstanding at the date of the release of this report:

Item	Actions to resolve	Responsibility
Subsequent events review and independence procedures	Completion of subsequent events procedures to the date of signing the audit report	EY and management
Auditor result report, Auditors Annual Report and Audit opinion	Issue the final reports and audit opinion	EY
Whole of government account procedures	Completion of the Whole of Government Accounts as guided by the National Audit Office.	NAO and EY
Certificate	Issue audit certificate	EY

Until all our audit procedures are complete, we cannot confirm the final form of our audit opinion as new issues may emerge or we may not agree on final detailed disclosures in the Annual Report. At this point no issues have emerged that would cause us to modify our opinion, but we should point out that key disclosures on going concern remain to be finalised and audited. A draft of the current opinion (with outstanding areas highlighted) is included in Section 04.

Appendix G – Regulatory update

The English Devolution and Community Empowerment Bill – Audit Measures

Background

On 16 December 2024, the Government published the English Devolution White Paper. The White Paper outlines how England is one of the most centralised countries in the world and contends that over-centralisation is holding back the prosperity of the regions. As a result, there is an intention from Government to widen and deepen devolution to local areas across England. The English Devolution and Community Empowerment Bill (the Bill) is intended to provide the legislative framework to do this by setting out a standardised framework of devolved powers, duties and functions. The bill is in six parts:

- Part 1 introduces the new devolution architecture for England, centred around the new category of “strategic authorities” (SAs). These are organisations designated by Government to have responsibility for strategy development and programme delivery over larger functional economic areas.
- Part 2 outlines the powers and duties which existing and future SAs will have, and the new process by which new powers and duties can be conferred on SAs by Government in the future.
- Part 3 is focused on measures designed to strengthen local government and communities.
- Part 4 is intended to strengthen the accountability of the local government sector by reforming the local audit system, including the establishment of the Local Audit Office (LAO) as the body responsible for overseeing local audit.
- Part 5 concerns the banning of upwards only rent review clauses for commercial leases to prevent vacant shops and regenerate high streets in communities across England.
- Part 6 contains the technical sections related to the Bill, including on regulations, commencement and extent.

The draft legislation can be found in full at [English Devolution and Community Empowerment Bill](#).

Part 4 of the Bill - Reforming local audit

The Bill is intended to overhaul the local audit system as is part of the wider measures to address the backlog in local government audit previously considered by this report. Specifically:

- The LAO will be established with the aim of radically simplifying the current audit system and bringing functions together under a single organisation with a clear remit. The LAO will be responsible for coordinating the system, standard setting, contracting, quality oversight and reporting. It will also support and enable wider measures to address pressing challenges, including reforms to financial reporting; strengthening audit capacity and capability; and establishing public provision of audit to support the private market.
- The LAO will be responsible for audit quality and the regulation of audit providers. Regulatory powers can be delegated.
- The LAO will be responsible for auditor appointment to all local audits other than for NHS bodies, will set indicative fees, publish those fees and make final determinations on the fees to be paid. The ability of local authorities to appoint their own auditors is removed.
- Audit firms will be required to nominate ‘lead individuals’ and have pre-approval of their own eligibility criteria.
- The responsibility for production of the Code of Audit Practice passes from the NAO to LAO. The LAO is also able to determine technical standards that auditors must follow.
- Statutory guidance for Audit Committees will be developed by LAO in conjunction with the Local Government Association, CIPFA and other relevant bodies.

We will continue to keep you updated as these arrangements develop.

Appendix H – Management representation letter

Management representation letter - Group / PCC

Ernst & Young LLP Tel: +44 1582 643000
400 Capability Green Fax: +44 1582 643001
Luton ey.com
Bedfordshire
LU1 3LU

Date/

*The Police and Crime Commissioner of Kent (PCC) and the Group
Year Ended 31 March 2025*

This letter of representations is provided in connection with your audit of the consolidated and PCC financial statements of the *Police and Crime Commissioner of Kent (PCC) and the Group* ("the Group and PCC") for the year ended 31 March 2025. We recognise that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to form an opinion as to whether the consolidated and PCC financial statements give a true and fair view of the Group and PCC financial position of the *Police and Crime Commissioner of Kent (PCC) and the Group* as of 31 March 2025 and of its financial performance (or operations) and its cash flows for the year then ended in accordance with, for the Group and the PCC, the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.

We understand that the purpose of your audit of our consolidated and the PCCPCC financial statements is to express an opinion thereon and that your audit was conducted in accordance with International Standards on Auditing (UK), which involves an examination of the accounting system, internal control and related data to the extent you considered necessary in the circumstances, and is not designed to identify - nor necessarily be expected to disclose - all fraud, shortages, errors and other irregularities, should any exist.

Accordingly, we make the following representations, which are true to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

A. Financial Statements and Financial Records

1. We have fulfilled our responsibilities, under the relevant statutory authorities, for the preparation of the financial statements in accordance with, for the Group and the PCC, the Accounts and Audit Regulations 2015 and the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25].
2. We acknowledge, as members of management of the Group and the PCC, our responsibility for the fair presentation of the consolidated and the PCCPCC financial statements. We believe the consolidated and the PCCPCC financial statements referred to above give a true and fair view of the financial position, financial performance (or results of operations) and cash flows of the Group and the PCCPCC in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, and are free of material misstatements, including omissions. We have approved the financial statements.

3. The material accounting policy information adopted in the preparation of Group and PCC financial statements are appropriately described in the Group and PCC financial statements.
4. As members of management of the Group and PCC, we believe that the Group and PCC have a system of internal controls adequate to enable the preparation of accurate financial statements in accordance with CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 for the Group and for the PCC CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 that are free from material misstatement, whether due to fraud or error.
5. We believe that the effects of any unadjusted audit differences, summarised in the accompanying schedule, accumulated by you during the current audit and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the consolidated and PCC financial statements taken as a whole. We have not corrected these differences because [specify reasons for not correcting misstatement].
6. We confirm the Group and PCC does not have securities (debt or equity) listed on a recognized exchange.

B. Non-compliance with laws and regulations, including fraud

1. We acknowledge that we are responsible to determine that the Group and PCC's business activities are conducted in accordance with laws and regulations and that we are responsible to identify and address any non-compliance with applicable laws or regulations, including fraud.
2. We acknowledge that we are responsible for the design, implementation and maintenance of a system of internal control to prevent and detect fraud and that we believe we have appropriately fulfilled those responsibilities.
3. We have disclosed to you the results of our assessment of the risk that the consolidated and PCCPCC financial statements may be materially misstated as a result of fraud.

We have no knowledge of any identified or suspected non-compliance with laws or regulations, including fraud, which may have affected the Group or Authority (regardless of the source or form and including without limitation, any allegations by "whistleblowers"), including non-compliance matters:

- Involving financial improprieties
- Related to laws or regulations that have a direct effect on the determination of material amounts and disclosures in the consolidated and PCC financial statements.
- Related to laws or regulations that have an indirect effect on amounts and disclosures in the consolidated and PCC financial statements, but compliance with which may be fundamental to the operations of the

Appendix H – Management representation letter

Group and PCC's business, its ability to continue in business, or to avoid material penalties.

- Involving management, or employees who have significant roles in internal control, or others.
- In relation to any allegations of fraud, suspected fraud or other non-compliance with laws and regulations communicated by employees, former employees, analysts, regulators or others.

C. Information Provided and Completeness of Information and Transactions

1. We have provided you with:

- Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters.
- Additional information that you have requested from us for the purpose of the audit; and
- Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

2. We have disclosed to you the use of all applications or tools using artificial intelligence, including generative artificial intelligence, which are reasonably likely to have a direct or indirect material effect on the consolidated and PCC financial statements.

3. All material transactions have been recorded in the accounting records and are reflected in the consolidated and PCC financial statements.

4. We have made available to you all minutes of the meetings of shareholders, directors and committees of directors (or summaries of actions of recent meetings for which minutes have not yet been prepared) held through the year to the most recent meeting on the following date: *[list date]*.

5. We confirm the completeness of information provided regarding the identification of related parties. We have disclosed to you the identity of the Group and PCC's related parties and all related party relationships and transactions of which we are aware, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements, guarantees, non-monetary transactions and transactions for no consideration for the period ended, as well as related balances due to or from such parties at the *[period]* end. These transactions have been appropriately accounted for and disclosed in the consolidated and PCC financial statements.

6. We believe that the methods, significant assumptions and the data we used in making accounting estimates and related disclosures are appropriate and consistently applied to achieve recognition, measurement and disclosure that is in accordance with CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.

7. We have disclosed to you, and the Group and PCC have complied with, all aspects of contractual agreements that could have a material effect on the consolidated and PCC financial statements in the event of non-compliance, including all covenants, conditions, or other requirements of all outstanding debt.

8. From the date of our last management representation letter through the date of this letter we have disclosed to you, to the extent that we are aware, any (1) unauthorized access to our information technology systems that either occurred or is reasonably likely to have occurred, including of reports submitted to us by third parties (including regulatory agencies, law enforcement agencies and security consultants), to the extent that such unauthorized access to our information technology systems is reasonably likely to have a material effect on the consolidated and PCC financial statements, in each case or in the aggregate, and (2) ransomware attacks when we paid or are contemplating paying a ransom, regardless of the amount.

9. We have disclosed to you and provided you with full access to information and any internal investigations relating to, unauthorized access to our information technology systems that has a material effect on the consolidated and PCC financial statements, including disclosures.

D. Liabilities and Contingencies

1. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the consolidated and PCC financial statements.

2. We have informed you of all outstanding and possible litigation and claims, whether or not they have been discussed with legal counsel.

3. We have recorded and/or disclosed, as appropriate, all liabilities related to litigation and claims, both actual and contingent, and have disclosed in Note 43 to the consolidated and PCC financial statements all guarantees that we have given to third parties.

E. Going Concern

1. Note 2 to the consolidated and PCC financial statements discloses all the matters of which we are aware that are relevant to the Group and PCC's ability to continue as a going concern, including significant conditions and events, our plans for future action, and the feasibility of those plans.

F. Subsequent Events

1. There have been no events subsequent to period end which require adjustment of or disclosure in the consolidated and PCC financial statements or notes thereto.

G. Group audits

1. There are no significant restrictions on our ability to distribute the retained profits of the Group because of statutory, contractual, exchange control or other restrictions other than those indicated in the Group financial statements.

Appendix H – Management representation letter

2. Necessary adjustments have been made to eliminate all material intra-group unrealised profits on transactions amongst PCC, subsidiary undertakings and associated undertakings.

H. Other information

1. We acknowledge our responsibility for the preparation of the other information. The other information comprises the Annual Governance Statement and Narrative Statement.
2. We confirm that the content contained within the other information is consistent with the financial statements.

I. Climate-related matters

1. We confirm that to the best of our knowledge all information that is relevant to the recognition, measurement, presentation and disclosure of climate-related matters has been considered, including the impact resulting from the commitments made by the Group and PCC, and reflected in the consolidated and parent financial statements.
2. The key assumptions used in preparing the consolidated and parent financial statements are, to the extent allowable under the requirements of CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, aligned with the statements we have made in the other information or other public communications made by us.

Yours faithfully,

Chief Finance Officer

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Police and Crime Commissioner

Appendix H – Management representation letter

Management representation letter - Chief Constable

Ernst & Young LLP
400 Capability Green
Luton
Bedfordshire
LU1 3LU

Tel: +44 1582 643000
Fax: +44 1582 643001
ey.com

Date/

Chief Constable of Kent – 2024/25 Statement of Accounts

This letter of representations is provided in connection with your audit of the financial statements of *Chief Constable of Kent* ("the Authority") for the year ended 31 March 2025. We recognise that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to form an opinion as to whether the financial statements give a true and fair view of the Authority financial position of *Chief Constable of Kent* as of 31 March 2025 and of its income and expenditure for the year then ended in accordance with CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.

We understand that the purpose of your audit of our financial statements is to express an opinion thereon and that your audit was conducted in accordance with International Standards on Auditing (UK), which involves an examination of the accounting system, internal control and related data to the extent you considered necessary in the circumstances, and is not designed to identify - nor necessarily be expected to disclose - all fraud, shortages, errors and other irregularities, should any exist.

Accordingly, we make the following representations, which are true to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

A. Financial Statements and Financial Records

1. We have fulfilled our responsibilities, under the relevant statutory authorities, for the preparation of the financial statements in accordance with the Accounts and Audit Regulations 2015 and CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.
2. We acknowledge, as members of management of the Authority, our responsibility for the fair presentation of the financial statements. We believe the financial statements referred to above give a true and fair view of the financial position, financial performance (or results of operations) and cash flows of the Authority in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, and are free of material misstatements, including omissions. We have approved the financial statements.
3. The material accounting policy information adopted in the preparation of the financial statements are appropriately described in the financial statements.
4. As members of management of the Authority, we believe that the Authority has a system of internal controls adequate to enable the preparation of accurate financial statements in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, that are free from material misstatement, whether due to fraud or error.
5. We believe that the effects of any unadjusted audit differences, summarised in the accompanying schedule, accumulated by you during the current audit and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial

statements taken as a whole. We have not corrected these differences identified by and brought to the attention from the auditor because [specify reasons for not correcting misstatement].

6. We confirm the Authority does not have securities (debt or equity) listed on a recognized exchange.

B. Non-compliance with law and regulations, including fraud

1. We acknowledge that we are responsible to determine that the Authority's activities are conducted in accordance with laws and regulations and that we are responsible to identify and address any non-compliance with applicable laws and regulations, including fraud.
2. We acknowledge that we are responsible for the design, implementation and maintenance of a system of internal control to prevent and detect fraud and that we believe we have appropriately fulfilled those responsibilities.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

We have no knowledge of any identified or suspected non-compliance with laws or regulations, including fraud that may have affected the Authority (regardless of the source or form and including without limitation, any allegations by "whistleblowers"), including non-compliance matters:

- involving financial improprieties.
- related to laws and regulations that have a direct effect on the determination of material amounts and disclosures in the Authority's financial statements.
- related to laws and regulations that have an indirect effect on amounts and disclosures in the financial statements, but compliance with which may be fundamental to the operations of the Authority's activities, its ability to continue to operate, or to avoid material penalties.
- involving management, or employees who have significant roles in internal controls, or others; or
- in relation to any allegations of fraud, suspected fraud or other non-compliance with laws and regulations communicated by employees, former employees, analysts, regulators or others.

C. Information Provided and Completeness of Information and Transactions

1. We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters.
 - Additional information that you have requested from us for the purpose of the audit; and

Appendix H – Management representation letter

- Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. We have disclosed to you the use of all applications or tools using artificial intelligence, including generative artificial intelligence, which are reasonably likely to have a direct or indirect material effect on the financial statements.
 3. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
 4. We have made available to you all minutes of the meetings of the Authority (or summaries of actions of recent meetings for which minutes have not yet been prepared) held through the year to the most recent meeting on the following date: **[list date]**.
 5. We confirm the completeness of information provided regarding the identification of related parties. We have disclosed to you the identity of the Authority's related parties and all related party relationships and transactions of which we are aware, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements, guarantees, non-monetary transactions and transactions for no consideration for the period ended, as well as related balances due to or from such parties at **the [period] end**. These transactions have been appropriately accounted for and disclosed in the financial statements.
 6. We believe that the methods, significant assumptions and the data we used in making accounting estimates and related disclosures are appropriate and consistently applied to achieve recognition, measurement and disclosure that is in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.
 7. We have disclosed to you, and the Authority has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.
 8. From the date of our last management representation letter through the date of this letter we have disclosed to you, to the extent that we are aware, any (1) unauthorized access to our information technology systems that either occurred or to the best of our knowledge is reasonably likely to have occurred based on our investigation, including of reports submitted to us by third parties (including regulatory agencies, law enforcement agencies and security consultants), to the extent that such unauthorized access to our information technology systems is reasonably likely to have a material impact to the financial statements, in each case or in the aggregate, and (2) ransomware attacks when we paid or are contemplating paying a ransom, regardless of the amount

D. Liabilities and Contingencies

1. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.
2. We have informed you of all outstanding and possible litigation and claims, **whether or not** they have been discussed with legal counsel.
3. We have recorded and/or disclosed, as appropriate, all liabilities related to litigation and claims, both actual and contingent, and have disclosed in Note 16 to the financial statements all guarantees that we have given to third parties.

E. Going Concern Note 17 to the financial statements discloses all the matters of which we are aware that are relevant to the Authority's ability to continue as a going concern, including significant conditions and events, our plans for future action, and the feasibility of those plans.

F. Subsequent Events

1. There have been no events subsequent to period end which require adjustment of or disclosure in the financial statements or notes thereto.

G. Other information

1. We acknowledge our responsibility for the preparation of the other information. The other information comprises the Annual Governance Statement and Narrative Statement.
2. We confirm that the content contained within the other information is consistent with the financial statements.

H. Climate-related matters

1. We confirm that to the best of our knowledge all information that is relevant to the recognition, measurement, presentation and disclosure of climate-related matters has been considered and reflected in the financial statements.

The key assumptions used in preparing the financial statements are, to the extent allowable under the requirements of the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, aligned with the statements we have made in the other information or other public communications made by us.

Yours faithfully,

Chief Finance Officer

Chief Constable of Kent Police

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