



# Kent County Council

**Rolling Internal Audit Plan**

**Governance and Audit Committee**

**16 May 2024**

# 2024/25 AUDIT RESOURCES

| CLIENTS             | DAYS        |
|---------------------|-------------|
| Kent County Council | 1250        |
| Grants              | 24          |
| Other Clients       | 768         |
| <b>TOTAL</b>        | <b>2042</b> |

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# 2024/25 AUDIT PLAN SUMMARY

| DIRECTORATES  |                   |           |           |           |           |          |           |
|---------------|-------------------|-----------|-----------|-----------|-----------|----------|-----------|
| PRIORITIES    | CROSS DIRECTORATE | ASCH      | CED       | CYPE      | DCED      | GET      | TOTALS    |
| PRIORITY      | 12                | 9         | 13        | 7         | 10        | 7        | 58        |
| RESERVE       | 0                 | 1         | 8         | 4         | 7         | 1        | 21        |
| <b>TOTALS</b> | <b>12</b>         | <b>10</b> | <b>21</b> | <b>11</b> | <b>17</b> | <b>8</b> | <b>79</b> |

A significant proportion of the priority audits will be undertaken throughout the year. Internal Audit will focus deliver against priority audits identified and ensure sufficient coverage against 8 themes of Corporate Health, Corporate Risks and those linked to Securing Kent's Future. The audits contained in the plan will be risk assessed throughout the current year.

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| Adult Social Care & Health (ASCH) (9)   |   | Chief Executive Department (CED) (13)  |  |
| <ul style="list-style-type: none"> <li>Mosaic – Pay Portal</li> <li>Payment to Providers</li> <li>Section 117 Aftercare Payments</li> <li>ASCH Referrals and Signposting</li> <li>3<sup>rd</sup> Party Social Care Risks</li> </ul> | <ul style="list-style-type: none"> <li>Commissioning &amp; Transformation Board</li> <li>Public Health Service Transformation</li> <li>Budget Forecasting &amp; Expenditure</li> <li>Review of Specific Contract Award Lesson Learnt</li> </ul> | <ul style="list-style-type: none"> <li>KCC Governance Improvement Action Plan</li> <li>Voluntary Community Sector</li> <li>Application of Spending Controls</li> <li>Treasury Management</li> <li>Contract Variations / Waiver Process and Approvals</li> </ul>  | <ul style="list-style-type: none"> <li>Budget Savings including Follow-up</li> <li>Standards of Public Life</li> <li>Contract Extensions Follow-up</li> <li>Procurement Follow-up</li> <li>Modern Slavery</li> <li>Use of Consultants</li> <li>Contract Novation</li> <li>Risk Management</li> </ul> |
| Children, Young People & Education (CYPE) (7)   |   | Deputy Chief Executive Department (DCED) (10)  |  |
| <ul style="list-style-type: none"> <li>KCC Registered Children's Care Homes</li> <li>School Themed Review – Procurement</li> <li>Decision Making (CYPE)</li> </ul>  | <ul style="list-style-type: none"> <li>Education - Alternative Provision (Pupil Referral Units)</li> <li>Process review of SEND Payments</li> <li>Review of SEND Assurances</li> <li>Capital Programme (Schools)</li> </ul>                     | <ul style="list-style-type: none"> <li>Disciplinaries</li> <li>Facilities Management</li> <li>Unaccompanied Asylum Seeking Children (UASC) Accommodation</li> <li>Payroll</li> <li>Cyber Security Assurance Map</li> </ul>   | <ul style="list-style-type: none"> <li>KCC Website Review</li> <li>KCC Incident Response Plan</li> <li>Backups</li> <li>Strategic Reset Programme (SRP)</li> <li>Laptops Follow-up</li> </ul>  |
| Growth, Environment & Transport (GET) (7)   |   | Cross Directorate (12)   |  |
| <ul style="list-style-type: none"> <li>Border Control - EU Entry Exit System Checks (EES)</li> <li>Highways Maintenance Term Contract</li> <li>Economic Strategy Delivery</li> <li>Waste and Circular Economy</li> </ul>            | <ul style="list-style-type: none"> <li>Income and Sales</li> <li>Department for Environment, Food &amp; Rural Affairs (DEFRA) Checking of Goods Changes</li> <li>Climate Change</li> </ul>  | <ul style="list-style-type: none"> <li>Securing Kent's Future - Delivery Plans</li> <li>Compliance with Financial Regulations Follow-up</li> <li>Equality, Diversity &amp; Inclusion including Equalities Act Follow-up</li> <li>Enterprise Business Capabilities (Oracle)</li> <li>Restructures</li> <li>Business Continuity Planning (BCP)</li> <li>Effectiveness of Whistleblowing</li> </ul> | <ul style="list-style-type: none"> <li>Artificial Intelligence</li> <li>Establishments</li> <li>Payment Card Industry Data Security Standards (PCI DSS) Follow-up</li> <li>Decision Making Consultation Process</li> <li>Decisions on Accepting Grant funding</li> </ul>                             |

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| Reserve List Audits (21)  |  |
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| Adult Social Care & Health (ASCH) (1)   | Chief Executive Department (CED) (8)   |
| <ul style="list-style-type: none"> <li>Joint Funding &amp; Governance (NHS) - NHS Joint Working &amp; Pooled Budgets</li> </ul>   | <ul style="list-style-type: none"> <li>Project Management</li> <li>Domestic Abuse</li> <li>Contract Management</li> <li>Information Governance Assurance Map Refresh</li> <li>Data Protection Impact Assessments (DPIA)</li> <li>Subject Access Requests</li> <li>Annual Governance Statement</li> <li>Changes to Strategies / Policies</li> </ul> |
| Children, Young People & Education (CYPE) (4)   | Deputy Chief Executive Department (DCED) (7)   |
| <ul style="list-style-type: none"> <li>School themed Review – Safeguarding</li> <li>Safeguarding Children Assurance Map</li> <li>Unaccompanied Asylum Seeking Children (UASC) Care Leavers</li> <li>Care Placement Costs</li> </ul> | <ul style="list-style-type: none"> <li>Managers - People Management Responsibilities</li> <li>IT Projects/ ICT Commissioning</li> <li>Single Data Platform</li> <li>Legacy systems/ hardware</li> <li>Minor Works Framework</li> <li>Health and Safety</li> <li>Recruitment</li> </ul>   |
| Growth, Environment & Transport (GET) (1)   |  |
| <ul style="list-style-type: none"> <li>Local Transport Bus Market (BSIP) &amp; Sustainability of Public Transport</li> </ul>  |  |

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| Audit Plan mapped to Reasonable Assurance – 8 Themes of Corporate Health (57)   |   |   |   |
|---|---|---|---|
| <b>Corporate Governance (10)</b>  |   | <b>Risk Management (5)</b>  |   |
| <ul style="list-style-type: none"> <li>Securing Kent's Future - Delivery Plans</li> <li>KCC Governance Improvement Action Plan</li> <li>Education - Alternative Provision (Pupil Referral Units)</li> <li>Equality, Diversity &amp; Inclusion including Equalities Act Follow-up</li> <li>ASCH Referrals and Signposting</li> </ul> | <ul style="list-style-type: none"> <li>Standards of Public Life</li> <li>Establishments</li> <li>Economic Strategy Delivery</li> <li>Decisions on Accepting Grant Funding</li> <li>Decision Making Consultation Process</li> <li>Decision Making (CYPE)</li> </ul>  | <ul style="list-style-type: none"> <li>KCC Registered Children's Care Homes</li> <li>Business Continuity Planning (BCP)</li> <li>Climate Change</li> </ul>  | <ul style="list-style-type: none"> <li>Border Control - EU Entry Exit System Checks (EES)</li> <li>Risk Management</li> </ul>   |
| <b>Financial Control / VFM (12)</b>   |   | <b>Commissioning, Procurement &amp; Partnerships (11)</b>   |   |
| <ul style="list-style-type: none"> <li>Mosaic – Pay Portal</li> <li>Process Review of SEND Payments</li> <li>Application of Spending Controls</li> <li>Treasury Management</li> <li>Section 117 Aftercare Payments</li> <li>Budget Forecasting &amp; Expenditure</li> <li>Income and Sales</li> </ul>                               | <ul style="list-style-type: none"> <li>Budget Savings including follow-up</li> <li>Compliance with Financial Regulations Follow-up</li> <li>Payment to Providers</li> <li>3<sup>rd</sup> Party Social Care Risks</li> <li>Department for Environment, Food &amp; Rural Affairs (DEFRA) Checking of Goods Changes</li> </ul> | <ul style="list-style-type: none"> <li>School Themed Review – Procurement</li> <li>Voluntary Community Sector</li> <li>Review of Specific Contract Award Lesson Learnt</li> <li>Contract Extensions Follow-up</li> <li>Procurement Follow-up</li> <li>Modern Slavery</li> </ul> | <ul style="list-style-type: none"> <li>Use of Consultants</li> <li>Contract Variations / Waiver Process and Approvals</li> <li>Contract Novation</li> <li>Highways Maintenance Term Contract</li> <li>Waste and Circular Economy</li> </ul> |
| <b>Change Management and Programmes/ Projects (6)</b>   |   | <b>Asset Management (5)</b>   |   |
| <ul style="list-style-type: none"> <li>Enterprise Business Capabilities (Oracle)</li> <li>Unaccompanied Asylum Seeking Children (UASC) Accommodation</li> <li>Strategic Reset Programme (SRP)</li> </ul>  | <ul style="list-style-type: none"> <li>Review of SEND Assurances</li> <li>Commissioning &amp; Transformation Board</li> <li>Public Health Service - Transformation</li> </ul>   | <ul style="list-style-type: none"> <li>Restructures</li> <li>Disciplinaries</li> </ul>  | <ul style="list-style-type: none"> <li>Facilities Management</li> <li>Capital Programme (Schools)</li> <li>Payroll</li> </ul>   |
| <b>Information Technology &amp; Information Security (7)</b>  |   | <b>Counter Fraud (2)</b>  |   |
| <ul style="list-style-type: none"> <li>Payment Card Industry Data Security Standards (PCI DSS) Follow-up</li> <li>Cyber Security Assurance Map</li> <li>Laptops Follow-up</li> </ul>  | <ul style="list-style-type: none"> <li>Backups</li> <li>KCC Incident Response Plan</li> <li>KCC Website Review</li> <li>Artificial Intelligence</li> </ul>  | <ul style="list-style-type: none"> <li>Counter Fraud Plan</li> <li>Effectiveness of Whistleblowing</li> </ul>   |   |

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# Audits against KCC Significant Risks

The detail below shows Internal Audit projects against high risk areas from the Corporate Risk Register

| CR0003    | Securing resources to aid economic recovery and enabling infrastructure | High (25) |
|-----------|---|-----------|
| Ref       | Audit   |           |
| RB42-2025 | Economic Strategy Delivery  |           |
| RB43-2025 | Waste and Circular Economy  |           |

| CR0045    | Maintaining effective governance and decision making in a challenging financial and operating environment | High (20) |
|-----------|---|-----------|
| Ref       | Audit   |           |
| RB18-2025 | KCC Governance Improvement Action Plan  |           |
| RB24-2025 | Standards of Public Life  |           |
| RB03-2025 | Equality, Diversity & Inclusion including Equalities Act Follow-up  |           |
| RB08-2025 | Decision Making Consultation Process  |           |
| RB09-2025 | Decisions on Accepting Grant funding  |           |
| RB34-2025 | Decision Making (CYPE)  |           |

| CR0009    | Future financial and operating environment for local government | High (20) |
|-----------|---|-----------|
| Ref       | Audit   |           |
| RB25-2025 | Contract Extensions Follow-up                                   |           |
| RB26-2025 | Procurement Follow-up   |           |
| RB23-2025 | Budget Savings including follow-up                              |           |
| RB40-2025 | Strategic Reset Programme (SRP)                                 |           |
| RB14-2025 | Commissioning & Transformation Board                            |           |
| RB02-2025 | Compliance with Financial Regulations Follow-up                 |           |
| RB44-2025 | Income and Sales  |           |

| CR0042    | Border fluidity, infrastructure and regulatory arrangements                        | High (20) |
|-----------|--|-----------|
| Ref       | Audit  |           |
| RB41-2025 | Border Control - EU Entry Exit System Checks (EES)                                 |           |
| RB45-2025 | Department for Environment, Food & Rural Affairs (DEFRA) Checking of Goods Changes |           |

| CR0014     | Cyber and information security resilience                         | High (20) |
|------------|---|-----------|
| Ref        | Audit   |           |
| ICT02-2025 | Payment Card Industry Data Security Standards (PCI DSS) Follow-up |           |
| ICT01-2025 | Artificial Intelligence   |           |
| ICT03-2025 | Cyber Security Assurance Map                                      |           |
| ICT04-2025 | KCC Website Review  |           |
| ICT05-2025 | KCC Incident Response Plan  |           |
| ICT06-2025 | Backups   |           |

| CR0052    | Impacts of Climate Change on KCC Services | High (20) |
|-----------|---|-----------|
| Ref       | Audit                                     |           |
| RB46-2025 | Climate Change                            |           |

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|---------------|------------------------------------|------------------|
| <b>CR0053</b> | Capital Programme affordability    | <b>High (25)</b> |
| <b>Ref</b>    | <b>Audit</b>                       |                  |
| RB35-2025     | Capital Programme (Schools)        |                  |
| CR05-2025     | Highways Maintenance Term Contract |                  |

|               |  |                  |
|---------------|--|------------------|
| <b>CR0056</b> | SEND Delivery Improvement and High Needs Funding shortfall | <b>High (25)</b> |
| <b>Ref</b>    | <b>Audit</b>   |                  |
| CR03-2025     | Review of SEND Assurances                                  |                  |
| CR04-2025     | Process Review of SEND Payments                            |                  |

|               |  |                  |
|---------------|--|------------------|
| <b>CR0015</b> | Managing and working with the social care market | <b>High (20)</b> |
| <b>Ref</b>    | <b>Audit</b>                                     |                  |
| RB17-2025     | Review of Specific Contract Award Lesson Learnt  |                  |

|               |  |                  |
|---------------|--|------------------|
| <b>CR0059</b> | Significant failure to bring forecast budget overspend under control within budget level assumed | <b>High (25)</b> |
| <b>Ref</b>    | <b>Audit</b>   |                  |
| RB10-2025     | Mosaic – Pay Portal  |                  |
| RB31-2025     | KCC Registered Children's Care Homes   |                  |
| RB01-2025     | Securing Kent's Future - Delivery Plans  |                  |
| RB20-2025     | Application of Spending Controls   |                  |
| RB02-2025     | Compliance with Financial Regulations Follow-up  |                  |
| RB16-2025     | Budget Forecasting & Expenditure   |                  |

|               |  |                  |
|---------------|--|------------------|
| <b>CR0063</b> | Capacity to accommodate and care for Unaccompanied Asylum-Seeking (UAS) Children | <b>High (16)</b> |
| <b>Ref</b>    | <b>Audit</b>   |                  |
| RB38-2025     | Unaccompanied Asylum Seeking Children (UASC) Accommodation                       |                  |

|               |   |                  |
|---------------|---|------------------|
| <b>CR0064</b> | Risk of Failing to Deliver Effective Adult Social Care Services | <b>High (20)</b> |
| <b>Ref</b>    | <b>Audit</b>  |                  |
| RB12-2025     | ASCH Referrals and Signposting                                  |                  |
| RB13-2025     | 3 <sup>rd</sup> Party Social Care Risks                         |                  |
| CR02-2025     | Section 117 Aftercare Payments                                  |                  |

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| Audits with Link to Securing Kents Future |                |          |
|---|----------------|----------|
| Audit Title                               | Nature of Work | Priority |
| Securing Kent's Future - Delivery Plans   | Assurance      | Priority |
| Application of Spending Controls          | Assurance      | Priority |
| Mosaic – Pay Portal                       | Assurance      | Priority |
| Commissioning & Transformation Board      | Assurance      | Priority |
| Budget Savings including follow-up        | Assurance      | Priority |
| Section 117 Aftercare Payments            | Consultancy    | Priority |
| Public Health Service Transformation      | Assurance      | Priority |
| Budget Forecasting & Expenditure          | Assurance      | Priority |

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|-----------------------|--|----------------|----------|
| 2.1 Cross Directorate |  |                |          |
| Ref                   | Audit Title  | Nature of Work | Priority |
| RB01-2025             | Securing Kent's Future - Delivery Plans                            | Assurance      | Priority |
| RB02-2025             | Compliance with Financial Regulations Follow-up                    | Assurance      | Priority |
| RB03-2025             | Equality, Diversity & Inclusion including Equalities Act Follow-up | Assurance      | Priority |
| RB04-2025             | Restructures   | Assurance      | Priority |
| RB05-2025             | Business Continuity Planning (BCP)                                 | Assurance      | Priority |
| RB06-2025             | Effectiveness of Whistleblowing                                    | Assurance      | Priority |
| RB07-2025             | Establishments   | Assurance      | Priority |
| RB08-2025             | Decision Making Consultation Process                               | Assurance      | Priority |
| RB09-2025             | Decisions on Accepting Grant funding                               | Assurance      | Priority |
| CR01-2025             | Enterprise Business Capabilities (Oracle)                          | Consultancy    | Priority |
| ICT01-2025            | Artificial Intelligence  | Assurance      | Priority |
| ICT02-2025            | Payment Card Industry Data Security Standards (PCI DSS) Follow-up  | Assurance      | Priority |

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| 2.2 Adult Social Care & Health (ASCH) |   |                |          |
| Ref                                   | Audit Title   | Nature of Work | Priority |
| RB10-2025                             | Mosaic – Pay Portal   | Assurance      | Priority |
| RB11-2025                             | Payment to Providers  | Assurance      | Priority |
| RB12-2025                             | ASCH Referrals and Signposting  | Assurance      | Priority |
| RB13-2025                             | 3 <sup>rd</sup> Party Social Care Risks                               | Assurance      | Priority |
| RB14-2025                             | Commissioning & Transformation Board                                  | Assurance      | Priority |
| RB15-2025                             | Public Health Service Transformation                                  | Assurance      | Priority |
| RB16-2025                             | Budget Forecasting & Expenditure                                      | Assurance      | Priority |
| RB17-2025                             | Review of Specific Contract Award Lesson Learnt                       | Assurance      | Priority |
| CR02-2025                             | Section 117 Aftercare Payments  | Consultancy    | Priority |
|                                       | Joint Funding & Governance (NHS) - NHS Joint Working & Pooled Budgets | Assurance      | Reserve  |

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### 2.3 Chief Executive Department (CED)

| Ref       | Priority   | Reserve List |  |               |
|-----------|--|--------------|--|---------------|
| RB18-2025 | KCC Governance Improvement Action Plan             | Assurance    | Project Management                           | Assurance     |
| RB19-2025 | Voluntary Community Sector                         | Assurance    | Domestic Abuse                               | Assurance     |
| RB20-2025 | Application of Spending Controls                   | Assurance    | Contract Management                          | Assurance     |
| RB21-2025 | Treasury Management                                | Assurance    | Information Governance Assurance Map Refresh | Assurance Map |
| RB22-2025 | Contract Variations / Waiver Process and Approvals | Assurance    | Data Protection Impact Assessments (DPIA)    | Assurance     |
| RB23-2025 | Budget Savings including Follow-up                 | Assurance    | Subject Access Requests                      | Assurance     |
| RB24-2025 | Standards of Public Life                           | Assurance    | Annual Governance Statement                  | Assurance     |
| RB25-2026 | Contract Extensions Follow-up                      | Assurance    | Changes to Strategies / Policies             | Assurance     |
| RB26-2025 | Procurement Follow-up                              | Assurance    |  |               |
| RB27-2025 | Modern Slavery                                     | Assurance    |  |               |
| RB28-2025 | Use of Consultants                                 | Assurance    |  |               |
| RB29-2025 | Contract Novation                                  | Assurance    |  |               |
| RB30-2025 | Risk Management                                    | Assurance    |  |               |

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### 2.4 Children, Young People & Education (CYPE)

| Ref       | Audit Title   | Nature of Work | Priority |
|-----------|---|----------------|----------|
| RB31-2025 | KCC Registered Children's Care Homes                      | Assurance      | Priority |
| RB32-2025 | School Themed Review - Procurement                        | Assurance      | Priority |
| RB33-2025 | Education - Alternative Provision (Pupil Referral Units)  | Assurance      | Priority |
| RB34-2025 | Decision Making (CYPE)                                    | Assurance      | Priority |
| RB35-2025 | Capital Programme (Schools)                               | Assurance      | Priority |
| CR03-2025 | Process review of SEND Payments                           | Consultancy    | Priority |
| CR04-2025 | Review of SEND Assurances                                 | Consultancy    | Priority |
|           | School Themed Review – Safeguarding                       | Assurance      | Reserve  |
|           | Safeguarding Childrens Assurance Map Refresh              | Assurance Map  | Reserve  |
|           | Care Placement Costs                                      | Assurance      | Reserve  |
|           | Unaccompanied Asylum Seeking Children (UASC) Care Leavers | Assurance      | Reserve  |

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|--|--|----------------|----------|
| 2.5 Deputy Chief Executive Department (DCED) |  |                |          |
| Ref  | Audit Title  | Nature of Work | Priority |
| RB36-2025                                    | Disciplinaries   | Assurance      | Priority |
| RB37-2025                                    | Facilities Management                                      | Assurance      | Priority |
| RB38-2025                                    | Unaccompanied Asylum Seeking Children (USAC) Accommodation | Assurance      | Priority |
| RB39-2025                                    | Payroll  | Assurance      | Priority |
| RB40-2025                                    | Strategic Reset Programme (SRP)                            | Assurance      | Priority |
| ICT02-2025                                   | Laptops Follow-up  | Assurance      | Priority |
| ICT03-2025                                   | Cyber Security Assurance Map                               | Assurance Map  | Priority |
| ICT04-2025                                   | KCC Website Review   | Assurance      | Priority |
| ICT05-2025                                   | KCC Incident Response Plan                                 | Assurance      | Priority |
| ICT06-2025                                   | Backups  | Assurance      | Priority |
|  | Managers – People Management Responsibilities              | Assurance      | Reserve  |
|  | IT Projects/ ICT Commissioning                             | Assurance      | Reserve  |
|  | Single Data Platform                                       | Assurance      | Reserve  |
|  | Legacy Systems/ Hardware                                   | Assurance      | Reserve  |
|  | Minor Works Framework                                      | Assurance      | Reserve  |
|  | Health and Safety  | Assurance      | Reserve  |
|  | Recruitment  | Assurance      | Reserve  |

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## 2. Risk Based Audits

### 2.6 Growth, Environment & Transport

| Ref       | Audit Title   | Nature of Work | Priority |
|-----------|---|----------------|----------|
| RB41-2025 | Border Control - EU Entry Exit System Checks (EES):<br>- Business continuity<br>- Emergency Planning<br>- Supply Chain Management | Assurance      | Priority |
| RB42-2025 | Economic Strategy Delivery  | Assurance      | Priority |
| RB43-2025 | Waste and Circular Economy  | Assurance      | Priority |
| RB44-2025 | Income and Sales  | Assurance      | Priority |
| RB45-2025 | Department for Environment, Food & Rural Affairs (DEFRA) Checking of Goods Changes  | Assurance      | Priority |
| RB46-2025 | Climate Change  | Assurance      | Priority |
| CR05-2025 | Highways Maintenance Term Contract  | Consultancy    | Priority |
|           | Local Transport Bus Market (BSIP) & Sustainability of Public Transport  | Assurance      | Reserve  |

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# KENT COUNTY COUNCIL

## Internal Audit Charter

### INTRODUCTION

This Internal Audit Charter formally defines the purpose, authority and responsibility of the Internal Audit service within Kent County Council. It is consistent with the mandatory requirements of the Public Sector Internal Audit Standards (PSIAS) and the supporting Local Authority Guidance Note (LGAN) produced by the Chartered Institute of Public Finance and Accountancy (and the Chartered Institute of Internal Auditors (IIA). The Charter will be reviewed at least annually to ensure it is up-to-date and reflects the PSIAS).

### PURPOSE

The definition of Internal Audit is a mandatory part of the PSIAS and is as follows:

'Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.' Its mission is to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.

Kent County Council's Internal Audit mission statement is, 'To support service delivery by providing an independent and objective evaluation of our clients' ability to accomplish their business objectives, manage their risks effectively and, where relevant, provide advice and insight.'

### AUTHORITY

The requirement for the Council to 'maintain an adequate and effective system of internal audit of its accounting record and its systems of internal control' is contained in the Accounts and Audit Regulations 2015. This supplements the requirements of Section 151 of the Local Government Act 1972 for the Council to make arrangements for the proper administration of its financial affairs and to ensure that one of its officers has responsibility for the administration of those affairs. The Council has delegated this responsibility to the Corporate Director of Finance.

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## STATUS OF INTERNAL AUDIT WITHIN THE ORGANISATION

The Head of Internal Audit and Counter Fraud (Head of IA&CF) reports directly to the Corporate Director of Finance and quarterly to the Governance and Audit Committee; meeting regularly with the Chair on a one-to-one basis. The Head of A&CF will also report to senior management and Members when necessary, including statutory officers, Head of Paid Service, Monitoring Officer, and the Leader of the Council.

The Governance and Audit Committee are responsible for ensuring Internal Audit are independent of the activities it audits, is effective, has sufficient experience and expertise and the scope of the work to be carried out is appropriate. The Governance and Audit Committee approve the Charter every year within the Annual Audit and Fraud Plan (the Plan).

The Head of IA&CF has direct access to the Chair of the Governance and Audit Committee and has the opportunity to meet with the Governance and Audit Committee in private.

The Chair of the Governance and Audit Committee will be involved in the appointment and termination of the Head of IA&CF.

## RESPONSIBILITY

It is the responsibility of management to establish and maintain systems of corporate governance, risk management and internal control to provide assurance that the Council's objectives are being achieved and to minimise the risk of fraud or irregularity.

Internal Audit will contribute to the corporate governance process by providing an assurance on the effectiveness of these systems of risk management and internal control, making practical recommendations for enhancements where considered necessary. Management has responsibility to implement agreed actions in relation to issues raised by audit or to accept the risks resulting from not acting. However, Internal Audit will consider taking matters to higher levels of management or to the Governance and Audit Committee, if it is felt that the risk should not (or need not) be borne, or management fails to implement agreed actions in a timely manner.

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## PROFESSIONAL STANDARDS

The Council's Internal Audit activity will conform to standards and guidance contained in the Public Sector Internal Audit Standards. The PSIAS encompasses the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework which include:

- the Definition of Internal Auditing;
- the Core Principles;
- the Code of Ethics; and
- the International Standards for the Professional Practice of Internal Auditing.

Compliance, by all those involved in the delivery of Internal Audit services with the Code of Ethics laid down in the PSIAS enhances the environment of trust between Internal Audit and senior management. Fundamentally, the following ethical standards are observed:

- Integrity – performing work with honesty, diligence and responsibility;
- Objectivity – making a balanced assessment of relevant circumstances not unduly influenced by personal interests or by others in forming judgements;
- Confidentiality – respecting the value and ownership of information obtained and not disclosing without appropriate authority, unless there is a legal or professional obligation to do so;
- Competence and Due Professional Care – applying the knowledge, skills and experience needed in the performance of work.

Additional requirements and interpretations for the UK public sector have been incorporated.

The Council's Internal Audit activity will also have regard to the Committee on Standards in Public Life, and to the Seven Principles of Public Life.

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## INDEPENDENCE AND OBJECTIVITY

Internal Audit will be sufficiently independent of the activities it audits to enable auditors to perform their duties in a manner that facilitates impartial and effective professional judgements and recommendations. This will include ensuring that where an audit is undertaken of an area where the Head of IA&CF has operational responsibility, appropriate measures are put in place to avoid compromising independence. In the case of the Counter Fraud Service this will be achieved through a tri-authority peer review; the most recent peer review was completed in May 2021.

The Head of IA&CF will have free and unrestricted access and freedom to report in his/her own name to the Corporate Director of Finance, Head of Paid Service, Monitoring Officer and Chair of the Governance and Audit Committee.

In addition, Internal Audit will be responsible for determining its priorities based on an evaluation of risk. Auditable areas which are deemed to represent the most significant controls that are operating in order that KCC delivers its business objectives are identified from directorates, annual operating plans, consultation with managers and Internal Audit's experience of the directorates. These are used to determine the strategic and annual Plans. The Plan will be flexible enough to accommodate the needs of senior management and Members depending on the relative significance of emerging risks. The Governance and Audit Committee will approve the Plan and at each of its meetings will receive reports summarising significant findings of audit work undertaken.

Internal Audit will also report to the Governance and Audit Committee, progress on the directorates' implementation of actions agreed in relation to issues raised by Internal Audit.

Objectivity will be preserved by ensuring that all members of staff are free from any conflicts of interest and do not undertake any duties that they could later be called upon to audit, including where members of staff have been involved in, for example working groups, consultancy etc. Internal Auditors will also refrain from assessing specific operations for which they were previously responsible, within the previous year.

Should the independence or objectivity of the Internal Audit service be impaired in fact or appearance, the Head of IA&CF will disclose details of the impairment to the Corporate Director of Finance and /or the Chair of the Governance and Audit Committee depending upon the nature of the impairment.

When requested to undertake any additional roles or responsibilities outside of Internal Auditing, the Head of IA&CF must highlight to the Governance and Audit Committee any potential or perceived impairment to independence and objectivity having regard to the principles contained within the Code of Ethics. The Governance and Audit Committee must approve and periodically review any safeguards put in place to limit impairments to independence and objectivity.

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## SCOPE & NATURE OF INTERNAL AUDIT

Internal Audit activity will be undertaken to provide assurance to senior management (Corporate Directors / Corporate Management Team) and the Governance and Audit Committee (referred to as 'Board' in the PSIAS) as to the adequacy and effectiveness of the Councils' systems for corporate governance, risk management and internal control. This effectively means that Internal Audit has independent oversight of all of the Council's operations, resources, services and processes and includes:

- Reviewing the soundness, adequacy and application of financial and other management controls to manage the risks to achieve the Council's objectives;
- Reviewing the extent of compliance with, relevance and financial impact on strategic and operational goals of established policies, plans and procedures;
- Reviewing the extent to which the organisation's assets and interests are accounted for and safeguarded from losses arising from:
  - Fraud and other offences
  - Waste, extravagance and inefficient administration, poor value for money and other causes;
- Reviewing the suitability and reliability of financial and other management data developed within the organisation;
- Reviewing awareness of risk and its control and providing advice to management on risk mitigation and internal control in financial or operational areas where new systems are being developed or where improvements are sought in the efficiency of existing systems;
- Promoting and raising awareness of fraud and corruption;
- Investigating allegations of fraud and corruption;
- Providing advice (consultancy) to Directorates for a variety of issues, such as project assurance, controls advisory requests, areas of concern and lessons learnt reviews.

Internal Audit's activities extend to all remote establishments, subsidiary companies and trading activities.

Where the Head of IA&CF considers that the scope of audit work is being restricted, the Corporate Director of Finance and the Governance and Audit Committee will be advised.

Internal Audit is not relieved of its responsibilities in areas of the Council's business that are subject to review by others but will assess the extent to which it can rely upon the work of others and co-ordinate its audit planning with the plans of such review agencies.

The Head of IA&CF will provide an annual audit opinion as to the adequacy of the Council's governance arrangements, internal controls and risk management processes. This will be used to support the Annual Governance Statement.

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## **FRAUD AND IRREGULARITY**

Internal Audit and Counter Fraud do not have to investigate all cases of potential frauds and irregularities; however, they must all be reported to the Head of IA&CF or the Counter Fraud Manager who will determine if an investigation needs to take place. Internal Audit will report to the Governance and Audit Committee at the conclusion of each investigation, a summary of the fraud/irregularity, control weaknesses and the outcome. If a significant fraud or irregularity is identified this will be brought to the attention of the Chair of the Governance and Audit Committee at the time of the investigation.

## **RIGHT OF ACCESS**

To fulfil its objectives, Internal Audit will be granted unrestricted access to all staff, Members, records (documentary and electronic), assets and premises, deemed necessary in the course of its duties. Internal Audit will ensure that all information received as part of their work is treated confidentially at all times.

## **INTERNAL AUDIT RESOURCES**

The Plan is developed annually and takes into account the work that is needed to enable the Head of IA&CF to provide an assurance on the control environment and governance across the Council. To ensure that there are adequate Internal Audit resources available to deliver the Plan, an assessment is made to determine the number of staff days available; and to identify the knowledge and experience of staff to ensure that Internal Audit has the right skills mix to deliver the Plan. The Head of IA&CF will use a combination of in-house, partner or third parties to deliver aspects of the Plan to the best expertise and value for money. When engaging a partner, the Head of IA&CF will ensure the partner has the appropriate knowledge and experience to deliver the engagement, applies the quality assurance standards of the section and has access to all information and explanation required to undertake the engagement (coordinated through Internal Audit managers).

## **REVIEW OF THE EFFECTIVENESS OF THE SYSTEM OF INTERNAL AUDIT**

In accordance with the Accounts and Audit Regulations, there is a requirement for an annual review of the effectiveness of the system of internal control. This is also part of the wider annual review of the effectiveness of the system of internal control. The Head of IA&CF will carry out an annual review of the Internal Audit function, in accordance with the Quality Assurance and Improvement Programme outlined below and will report the results to the Governance and Audit Committee to enable it to consider the findings of the review. In addition, the Head of IA&CF will arrange for an independent review to be carried out, at least every five years which will be reported to the Governance and Audit Committee; this was last undertaken in March 2021. The Head of IA&CF will review the Charter annually and attach a revised document to the annual Plan.

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## PROVISION OF ASSURANCE TO THIRD PARTIES

The Council's Internal Audit section is sometimes requested to undertake Internal Audit and assurance activity for third parties. These include internal audit services, grant certification and financial accounts sign-off.

The same principles detailed in this Charter will be applied to these engagements.

In performing consulting engagements, internal auditors must ensure that the scope of the engagement is sufficient to address the agreed-upon objectives. If internal auditors develop reservations about the scope during the engagement, these reservations must be discussed with the client to determine whether to continue with the engagement. Internal auditors will address controls consistent with the engagement's objectives and be alert to significant control issues.

## QUALITY ASSURANCE AND IMPROVEMENT PROGRAMME

The Head of IA&CF will maintain a Quality Assurance and Improvement Programme (QAIP) that covers all aspects of the internal audit activity. The programme will include an evaluation of the internal audit activity's conformance with the Definition of Internal Auditing and the International Standards and an evaluation of whether internal auditors apply the Code of Ethics. The programme also assesses the efficiency and effectiveness of the internal audit activity and identifies opportunities for improvement.

The Head of IA&CF will communicate to the Corporate Director of Finance and the Governance and Audit Committee on the internal audit activity's QAIP, including results of ongoing internal assessments and external assessments conducted at least every five years.

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# VERSION CONTROL

Document Owner: Jonathan Idle, Head of Internal Audit and Counter Fraud.

| Version  | Reviewed      | Reviewer                | Approver                     |
|----------|---------------|-------------------------|------------------------------|
| Original |               |                         |                              |
| 2        | February 2015 | Head of Internal Audit  | Governance & Audit Committee |
| 3        | April 2016    | Strategic Audit Manager | Governance & Audit Committee |
| 4        | March 2019    | Head of Internal Audit  | Governance & Audit Committee |
| 5        | July 2020     | Head of Internal Audit  | Governance & Audit Committee |
| 6        | July 2021     | Head of Internal Audit  | Governance & Audit Committee |
| 7        | April 2022    | Head of Internal Audit  | Governance & Audit Committee |
| 8        | July 2023     | Head of Internal Audit  | Governance & Audit Committee |

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# 2024/25 Internal Audit Key Performance Indicators

1. The Key Performance indicators (KPI's) and Performance Monitoring for the Internal Audit service have been reviewed with the intention of updating to more modern metrics updates with an ongoing shift from quantitative to outcome and value measuring performance.
2. Thus, it has been the tradition within Internal Audit to concentrate upon input and output metrics such as:
  - Percentage of the Audit Plan delivered.
  - Planned v Actual days / % of audits completed within resource allocation.
  - Delivery of all agreed Audit Committee papers on time.
  - % of Draft audit reports issued within ten working days of completion of fieldwork.
  - % of Final Reports issued within five working days of receipt of responses to draft report.
3. These are valid to measure within the service internally as they are part of how Audit Managers monitor individual and team efficiency, however it is more relevant to report to the Governance and Audit Committee and stakeholders on whether there is value from the work of Internal Audit and whether the work helps the organisation strengthen controls and the management of risk and achieve its objectives and priorities.
4. To further shift the performance measurement of the Internal Audit service to being outcome based and accountable to the Governance and Audit Committee, the following measures in Table 1 will be reported to the Committee:

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# 2024/25 Internal Audit Key Performance Indicators – Table 1

## KCC Key Performance Indicator

|   | Factor              | Basis   | Measured by   |
|---|---------------------|---|---|
| A | Strategic Alignment | For Internal Audit to be relevant, its coverage must be aligned to the Council's main risks                           | <ul style="list-style-type: none"> <li>• Either an Assurance Map on Internal Audit coverage or reporting to the Committee on annual coverage compared to the Corporate Risk Register</li> </ul>   |
| B | Rolling Audit Plan  | Having a Rolling Audit Plan reflects the need for coverage of key risks at the right time                             | <ul style="list-style-type: none"> <li>• Number of Relationship Management meetings held to discuss Rolling Audit Plan</li> <li>• Stakeholder feedback on the effectiveness of IA coverage</li> </ul>   |
| C | Timely Insights     | In addition to the timeliness of reports, insights should be provided in a timely manner to managers and stakeholders | <ul style="list-style-type: none"> <li>• Stakeholder feedback on effectiveness of collaboration</li> <li>• Stakeholder Feedback on Embedded Assurance insights</li> </ul>   |
| D | Adding Value        | The fundamental basis for the service to the Council that Internal Audit should be providing.                         | <ul style="list-style-type: none"> <li>• The proportion of audit coverage providing wider assurance via the use of data analytics</li> <li>• Recording how audit coverage has contributed to the Council saving money.</li> <li>• Documenting how and where IA has provided guidance for improving poor or effective controls.</li> <li>• Documenting how IA has provided embedded assurance advice from the initial stages of strategic initiatives</li> </ul> |
| E | Management Actions  | To determine if there has been actual improvement from Internal Audit reviews   | <ul style="list-style-type: none"> <li>• % of high priority / risk issues agreed</li> <li>• % of high priority / risk issues implemented.</li> <li>• % of all issues agreed</li> <li>• % of all issues implemented.</li> </ul>  |
| F | Client Satisfaction | Determining whether value is added  | <ul style="list-style-type: none"> <li>• Client satisfaction surveys at the end of each audit.</li> <li>• Annual Key stakeholder perception survey (some questions to be amended)</li> </ul>  |
| G | Audit Efficiency    | The responsibility to operate efficiently   | <ul style="list-style-type: none"> <li>• Time from audit planning to draft report being issued.</li> <li>• Completion of all Grant Certifications for the Council/ respective Directorates within set timescales.</li> </ul>  |

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