



Kent County Council

Rolling Internal Audit Plan

Governance and Audit Committee

July GAC

2025-26 AUDIT RESOURCES

CLIENTS	DAYS
Kent County Council	1250
Grants	30
Other Clients	819
TOTAL	2099

Section Navigation

Resources & Plan
Summary

Priority Audits

Reserve List

Reasonable Assurance
Model

Audits against
Corporate Risks

Audits against Securing
Kents Future

Cross Directorate

Adult Social Care &
Health (ASCH)

Chief Executive
Department (CED)

Childrens, Young People
& Education (CYPE)

Deputy Chief Executive
Department (DCED)

Growth, Environment &
Transport (GET)

Appendix A - Key
Performance Indicators

2025-26 AUDIT PLAN SUMMARY

DIRECTORATES							
PRIORITIES	CROSS DIRECTORATE	ASCH	CED	CYPE	DCED	GET	TOTALS
PRIORITY	9	10	5	7	9	5	45
RESERVE	3	14	14	6	14	5	56
TOTALS	12	24	19	13	23	10	101

KCC Internal Audit operate a Rolling Internal Audit Plan to enable flexibility to emerging risks and changes in assurance requirements with all priority audits undertaken throughout the year. Review of potential assurances against the Council’s risks and from meetings with Officers across the Council has identified a range of potential assurance coverage which has been prioritised into “priority” and “reserve” audits. 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. The pillars of Corporate Health are as follows:

Corporate Assurance	Risk Management	Financial Control	Commissioning, Procurement & Partnerships
Change Management/ Programmes/ Projects	Information Technology & Information Security	Asset Management	Counter Fraud

Other sources of assurance where they have been assessed that reliance can be placed against them will contribute towards the Internal Audit Annual Opinion. This may include but not limited to Ofsted, Care Quality Commission (CQC) and Information Commissioners Office (ICO) findings for example.

Section Navigation

Resources & Plan Summary

Priority Audits

Reserve List

Reasonable Assurance Model

Audits against Corporate Risks

Audits against Securing Kents Future

Cross Directorate

Adult Social Care & Health (ASCH)

Chief Executive Department (CED)

Childrens, Young People & Education (CYPE)

Deputy Chief Executive Department (DCED)

Growth, Environment & Transport (GET)

Appendix A - Key Performance Indicators

Priority Audits (45)			
Adult Social Care & Health (ASCH) (10)		Chief Executive Department (CED) (5)	
<ul style="list-style-type: none"> Achievement of Savings ASCH – Securing Kents Future Adult Social Care Debt Recovery Commissioning and Transformation – Embedded Assurance Direct Payments including Follow up Information Governance - ASCH 		<ul style="list-style-type: none"> ASCH Contract Management and Future Planning of Contracts MOSAIC Pay Portal Safeguarding – Protecting adults at risk ASCH Provider Management Public Substance Misuse Health Campaigns 	<ul style="list-style-type: none"> Budget Management Post-Implementation Review of Commissioning Personal Data - Invicta Law Core Financial Controls No Purchase Order No Pay
Children, Young People & Education (CYPE) (7)		Deputy Chief Executive Department (DCED) (9)	
<ul style="list-style-type: none"> Process review of SEND Payments Recommissioning of The Education People (TEP) - Transition of Early years service back to KCC CYPE Assurance Map Education Health Care Plans (EHCP) Outcomes 		<ul style="list-style-type: none"> All Pay (Replacement of Kent Card) - Card Payments Essential Living Allowances - Follow-up Elective Home Education 	<ul style="list-style-type: none"> Backups Business Continuity Planning Cyber Security Topical Requirements Health and Safety Laptops – Asset Management Legacy IT Work Managers - People Management Responsibilities (Objective Setting and Performance Management) Restructures Property Disposals
Growth, Environment & Transport (GET) (5)		Cross Directorate (9)	
<ul style="list-style-type: none"> Economic Strategy Emissions Trading Scheme Helping Hands Follow up 		<ul style="list-style-type: none"> Utility Works on Kent Network – Process and Alignment of Utility Works Highways Term Maintenance – Embedded Assurance 	<ul style="list-style-type: none"> Fulfilling Best Value Statutory Duty Future Operating Environment – LGR Implementation Oracle Cloud Programme - Embedded Assurance Oracle Cloud Programme - Programme Management – Follow up Annual Governance Statement – Directorate Action Plans Payment Card Industry Data Security Standards (PCI DSS) Follow up New Contact Centre Contract Contract Management & Monitoring Ongoing Review of Identified Actions

Section Navigation
Resources & Plan Summary
Priority Audits
Reserve List
Reasonable Assurance Model
Audits against Corporate Risks
Audits against Securing Kents Future
Cross Directorate
Adult Social Care & Health (ASCH)
Chief Executive Department (CED)
Childrens, Young People & Education (CYPE)
Deputy Chief Executive Department (DCED)
Growth, Environment & Transport (GET)
Appendix A - Key Performance Indicators

Reserve List Audits (56)		Section Navigation
Adult Social Care & Health (ASCH) (14)	Chief Executive Department (CED) (14)	Resources & Plan Summary
<ul style="list-style-type: none"> 3rd Party Social Care Risks ASCH Referrals and Signposting Deprivation of Liberty Safeguards Embedded Assurance Public Health Commissioning and Transformation Programme Payment to Providers Performance Management and Supervision Arrangements PREVENT referrals - Risk of radicalisation and protection of communities from extremist influences Public Health - Budget Forecasting & Expenditure Workforce recruitment and retention/stability - possible impact of transformation in ASCH. Prevention Programme Shared Costs with NHS Care Quality Commission (CQC) Action Plans/Outputs Information Asset Management Success of prevention services (e.g. Kent Enablement At Home (KEAH) / Technology Enhanced Lives (TELS)) Intervention and Enablement 	<ul style="list-style-type: none"> Data Protection Decisions on the Acceptance of Grant Funding Risk Management Savings improvement Programmes Contract Register Contract Management Database Supply Chain Management Budget Setting and Monitoring Partial VAT Exemption Refugee Resettlement Scheme Homes for Ukraine Procurement Act Serious and Organised Crime (SOC) Subcontracting by Providers 	Priority Audits
Children, Young People & Education (CYPE) (6)	Deputy Chief Executive Department (DCED) (14)	Reserve List
<ul style="list-style-type: none"> Care Leaver Payments Safeguarding Assurance Map Refresh Home Tutoring Establishments – Respite Centres Education Psychology Service High-Cost Placements 	<ul style="list-style-type: none"> Public Switched Telephone Network (PSTN) Communities Programme - SRP Managers - People Management Responsibilities (Sickness) Managers - People Management Responsibilities (Development) Managers - People Management Responsibilities (Health, Wellbeing and Attendance) Disposal of Assets Recruitment Bullying and Harassment Use of Social Media Desk Booking Arrangements Artificial Intelligence Follow-up Change Management Network Monitoring IT Project Management 	Reasonable Assurance Model
Growth, Environment & Transport (GET) (5)	Cross Directorate (3)	Audits against Corporate Risks
<ul style="list-style-type: none"> Active Travel Scheme Creative Economy Income and Sales Moving Traffic Offences Waste and Circular Economy 	<ul style="list-style-type: none"> Staff Capacity, Wellbeing & Future Working Arrangements Spending the Councils Money Unaccompanied Asylum-Seeking Children (UASC) Accommodation 	Audits against Securing Kents Future
		Cross Directorate
		Adult Social Care & Health (ASCH)
		Chief Executive Department (CED)
		Childrens, Young People & Education (CYPE)
		Deputy Chief Executive Department (DCED)
		Growth, Environment & Transport (GET)
		Appendix A - Key Performance Indicators

Audit Plan mapped to Reasonable Assurance – 8 Themes of Corporate Health (45)			
Corporate Governance (7)		Risk Management (8)	
<ul style="list-style-type: none"> Economic Strategy Fulfilling Best Value Statutory Duty Future Operating Environment – LGR Implementation Public Substance Misuse Health Campaigns Recommissioning of The Education People (TEP) - Transition of Early years service back to KCC 	<ul style="list-style-type: none"> Annual Governance Statement – Directorate Action Plans Ongoing Review of Identified Actions 	<ul style="list-style-type: none"> Business Continuity Planning Emissions Trading Scheme Health and Safety Safeguarding – Protecting adults at risk Utility Works on Kent Network – Process and Alignment of Utility Works 	<ul style="list-style-type: none"> Children’s Young People and Education (CYPE) Assurance Map Education, Health and Care Plans (EHCP) Outcomes Elective Home Education
Financial Control / VFM (10)		Commissioning, Procurement & Partnerships (5)	
<ul style="list-style-type: none"> Achievement of Savings Adult Social Care and Health (ASCH) – Securing Kents Future Adult Social Care Debt Recovery Budget Management Core Financial Controls Process Review of SEND Payments 	<ul style="list-style-type: none"> Direct payments – Follow up Helping Hands Follow up Essential Living Allowances – Follow-up No Purchase Order No Pay All Pay (Replacement of Kent Card) - Card Payments 	<ul style="list-style-type: none"> New Contact Centre Contract Contract Management & Monitoring 	<ul style="list-style-type: none"> Post-Implementation Review of Commissioning ASCH Provider Management ASCH Contract Management and Future Planning of Contracts
Change Management and Programmes/ Projects (4)		Asset Management (4)	
<ul style="list-style-type: none"> Commissioning and Transformation – Embedded Assurance Oracle Cloud Programme - Embedded Assurance 	<ul style="list-style-type: none"> Oracle Cloud Programme - Programme Management – Follow-up Highways Term Maintenance Contract 	<ul style="list-style-type: none"> Managers - People Management Responsibilities (Objective Setting and Performance Management) Property Disposals 	<ul style="list-style-type: none"> Restructures Laptops – Asset Management
Information Technology & Information Security (7)		Counter Fraud	
<ul style="list-style-type: none"> Backups Cyber Security Topical Requirements Information Governance – ASCH Legacy IT Work 	<ul style="list-style-type: none"> MOSAIC Pay Portal Payment Card Industry Data Security Standards (PCI DSS) Follow-up Personal Data - Invicta Law 		

Section Navigation
Resources & Plan Summary
Priority Audits
Reserve List
Reasonable Assurance Model
Audits against Corporate Risks
Audits against Securing Kents Future
Cross Directorate
Adult Social Care & Health (ASCH)
Chief Executive Department (CED)
Childrens, Young People & Education (CYPE)
Deputy Chief Executive Department (DCED)
Growth, Environment & Transport (GET)
Appendix A - Key Performance Indicators

Audits against KCC Significant Risks

The detail below shows proposed Internal Audit coverage against high-risk areas from the Corporate Risk Register

CR0003	Securing resources to aid economic recovery and enabling infrastructure	High (20)
Ref	Audit	
RB37-2026	Economic Strategy	

CR0009	Future financial and operating environment for local government	High (25)
Ref	Audit	
RB02-2026	Future Operating Environment – LGR Implementation	

CR0014	Cyber and information security resilience	High (20)
Ref	Audit	
ICT01-2026	Backups	
ICT02-2026	Cyber Security Topical Requirements	
ICT03-2026	IT Legacy Works	

CR0015	Managing and working with the social care market	High (25)
Ref	Audit	
RB10-2026	Achievement of Savings Adult Social Care and Health (ASCH) – Securing Kents Future	
RB16-2026	MOSAIC Pay Portal	
RB18-2026	ASCH Provider Management	

CR0042	Border fluidity, infrastructure and regulatory arrangements	High (20)
Ref	Audit	
NO COVERAGE		

CR0053	Asset Management and Degradation and associated impacts, linked to Capital Programme affordability	High (25)
Ref	Audit	
RB36-2026	Property Disposals	

CR0045	Maintaining effective governance and decision making in a challenging financial and operating environment	High (16)
Ref	Audit	
RB14-2026	Information Governance - ASCH	
RB20-2026	Future Operating Environment – LGR Implementation	
RB08-2026	Annual Governance Statement – Directorate Action Plans	

Section Navigation

Resources & Plan Summary

Priority Audits

Reserve List

Reasonable Assurance Model

Audits against Corporate Risks

Audits against Securing Kents Future

Cross Directorate

Adult Social Care & Health (ASCH)

Chief Executive Department (CED)

Childrens, Young People & Education (CYPE)

Deputy Chief Executive Department (DCED)

Growth, Environment & Transport (GET)

Appendix A - Key Performance Indicators

CR0059	Significant failure to bring forecast budget overspend under control within budget level assumed	High (25)
Ref	Audit	
RB11-2026	Adult Social Care Debt Recovery	
RB20-2026	Budget Management	
RB09-2026	Contract Management & Monitoring	
RB23-2026	Core Financial Controls	

CR0052	Adaptation of KCC Services to climate change impacts	High (16)
Ref	Audit	
RB38-2026	Emissions Trading Scheme	

CR0064	Risk of Failing to Deliver Effective Adult Social Care Services	High (20)
Ref	Audit	
RB12-2026	Commissioning and Transformation – Embedded Assurance	
RB17-2026	Safeguarding – Protecting adults at risk	

CR0058	Capacity and Capability of the Workforce	High (16)
Ref	Audit	
RB34-2026	Managers - People Management Responsibilities (Objective Setting and Performance Management)	
RB35-2026	Restructures	
RB21-2026	Post-Implementation Review of Commissioning	

CR0068	Delivery Against Safety Valve Agreement	High (25)
Ref	Audit	
NO COVERAGE		

CR0066	ASCH recommissioning programme	High (16)
Ref	Audit	
RB12-2026	Commissioning and Transformation – Embedded Assurance	
RB18-2026	ASCH Provider Management	
RB15-2026	ASCH Contract Management and Future Planning of Contracts	

Section Navigation
Resources & Plan Summary
Priority Audits
Reserve List
Reasonable Assurance Model
Audits against Corporate Risks
Audits against Securing Kents Future
Cross Directorate
Adult Social Care & Health (ASCH)
Chief Executive Department (CED)
Childrens, Young People & Education (CYPE)
Deputy Chief Executive Department (DCED)
Growth, Environment & Transport (GET)
Appendix A - Key Performance Indicators

Audits with Link to Securing Kents Future		
Audit Title	Nature of Work	Priority
Fulfilling Best Value Statutory Duty	Assurance	Priority
Achievement of Savings – Securing Kents Future	Assurance	Priority
Mosaic – Pay Portal	Assurance	Priority
Commissioning & Transformation Board	Assurance	Priority

Section Navigation
Resources & Plan Summary
Priority Audits
Reserve List
Reasonable Assurance Model
Audits against Corporate Risks
Audits against Securing Kents Future
Cross Directorate
Adult Social Care & Health (ASCH)
Chief Executive Department (CED)
Childrens, Young People & Education (CYPE)
Deputy Chief Executive Department (DCED)
Growth, Environment & Transport (GET)
Appendix A - Key Performance Indicators

2. Risk Based Audits			
2.1 Cross Directorate			
Priority Audits			
Ref	Audit Title	Scope	Nature of Work
RB01-2026	Fulfilling Best Value Statutory Duty	To provide assurance that KCC has the ability to evidence how the Council are fulfilling the Best Value statutory duty.	Assurance
RB02-2026	Future Operating Environment – Local Government Reorganisation Implementation	Embedded assurance to provide advice on Local Government Reorganisation.	Embedded Assurance
RB03-2026	New Contact Centre Contract	Post Implementation review of the new Contact Centre arrangements following the new procurement.	Assurance
RB04-2026	Ongoing Review of Identified Actions	To provide ongoing review against progress against agreed Management Actions.	Follow-up
RB05-2026	Oracle Cloud Programme - Embedded Assurance	To provide Embedded Assurance on the implementation of the Oracle Cloud Programme.	Embedded Assurance
RB06-2026	Oracle Cloud Programme - Programme Management – Follow up	To provide assurance that adequate progress has been made against the agreed management actions from the previous “Limited” assurance audit.	Assurance
RB07-2026	Payment Card Industry Data Security Standards (PCI DSS) Follow up	To provide assurance that adequate progress has been made against the agreed management actions from the previous “Limited” assurance audit.	Assurance
RB08-2026	Annual Governance Statement – Directorate Action Plans	To provide assurance on the adequacy, effectiveness and progress of Directorate Action plans from the Annual Governance Statement.	Assurance
RB09-2026	Contract Management & Monitoring	To undertake a review of Contract Management and monitoring arrangements in place to provide assurance on performance, delivery, achievement of outcomes and value for money.	Assurance

Section Navigation
Resources & Plan Summary
Priority Audits
Reserve List
Reasonable Assurance Model
Audits against Corporate Risks
Audits against Securing Kents Future
Cross Directorate
Adult Social Care & Health (ASCH)
Chief Executive Department (CED)
Childrens, Young People & Education (CYPE)
Deputy Chief Executive Department (DCED)
Growth, Environment & Transport (GET)
Appendix A - Key Performance Indicators

2. Risk Based Audits	
2.1 Cross Directorate	
Reserve List	
Audit Title	Nature of Work
Staff Capacity, Wellbeing & Future Working Arrangements	Assurance
Spending the Councils Money	Assurance
Unaccompanied Asylum-Seeking Children (UASC) Accommodation	Assurance

Section Navigation
Resources & Plan Summary
Priority Audits
Reserve List
Reasonable Assurance Model
Audits against Corporate Risks
Audits against Securing Kents Future
Cross Directorate
Adult Social Care & Health (ASCH)
Chief Executive Department (CED)
Childrens, Young People & Education (CYPE)
Deputy Chief Executive Department (DCED)
Growth, Environment & Transport (GET)
Appendix A - Key Performance Indicators

2. Risk Based Audits			
2.2 Adult Social Care & Health (ASCH)			
Priority Audits			
Ref	Audit Title	Scope	Nature of Work
RB10-2026	Achievement of Savings ASCH – Securing Kents Future	To provide assurance on the adequacy and effectiveness of savings plans as part of Securing Kents Future.	Assurance
RB11-2026	Adult Social Care Debt Recovery	To provide assurance on the adequacy and effectiveness of the ASCH Debt Recovery Process.	Assurance
RB12-2026	Commissioning and Transformation – Embedded Assurance	Continued embedded assurance on Commissioning and Transformation with ASCH.	Embedded Assurance
RB13-2026	Direct Payments including Follow up	To provide assurance that adequate progress has been made against the agreed management actions from the previous “Limited” assurance audit including a further review focused more on practice.	Follow up
RB14-2026	Information Governance - ASCH	To provide assurance on the adequacy and effectiveness of Information Governance arrangements within ASCH and ensure that this align to KCC Policies.	Assurance
RB15-2026	ASCH Contract Management and Future Planning of Contracts	To provide assurance on the adequacy and effectiveness of contract management and future planning of contracts within ASCH that are entering the end of their lifecycle.	Assurance
RB16-2026	MOSAIC Pay Portal	To provide assurance on the adequacy and effectiveness of the Mosaic Pay Portal to ensure there are adequate arrangements to safeguard against systems failure and Providers being paid accurately and on time.	Assurance
RB17-2026	Safeguarding – Protecting adults at risk	A Review of how safeguarding referrals are managed from receipt through to closure.	Assurance
RB18-2026	ASCH Provider Management	To provide assurance on the arrangements in place relating to Provider Failure, Providers leaving market and/or Providers refusing to join frameworks.	Assurance
RB19-2026	Public Substance Misuse Health Campaigns	To provide assurance on the adequacy and effectiveness of the Public Substance Misuse Health Campaigns and that grant funding has been utilised in alignment with agreements.	Assurance

Section Navigation
Resources & Plan Summary
Priority Audits
Reserve List
Reasonable Assurance Model
Audits against Corporate Risks
Audits against Securing Kents Future
Cross Directorate
Adult Social Care & Health (ASCH)
Chief Executive Department (CED)
Childrens, Young People & Education (CYPE)
Deputy Chief Executive Department (DCED)
Growth, Environment & Transport (GET)
Appendix A - Key Performance Indicators

2. Risk Based Audits	
2.2 Adult Social Care & Health (ASCH)	
Reserve List	
Audit Title	Nature of Work
3 rd Party Social Care Risks	Assurance
ASCH Referrals and Signposting	Assurance
Deprivation of Liberty Safeguards	Assurance
Embedded Assurance Public Health Commissioning and Transformation Programme	Assurance
Payment to Providers	Assurance
Performance Management and Supervision Arrangements	Assurance
PREVENT referrals - Risk of radicalisation and protection of communities from extremist influences	Assurance
Public Health - Budget Forecasting & Expenditure	Assurance
Workforce recruitment and retention/stability - possible impact of transformation in ASCH.	Assurance
Prevention Programme	Assurance
Shared Costs with NHS	Assurance
Care Quality Commission (CQC) Action Plans/Outputs	Assurance
Information Asset Management	Assurance
Success of prevention services (e.g. Kent Enablement at Home (KEAH) / Technology Enhanced Lives (TELs)) Intervention and Enablement	Assurance

Section Navigation
Resources & Plan Summary
Priority Audits
Reserve List
Reasonable Assurance Model
Audits against Corporate Risks
Audits against Securing Kents Future
Cross Directorate
Adult Social Care & Health (ASCH)
Chief Executive Department (CED)
Childrens, Young People & Education (CYPE)
Deputy Chief Executive Department (DCED)
Growth, Environment & Transport (GET)
Appendix A - Key Performance Indicators

2. Risk Based Audits			
2.3 Chief Executive Department (CED)			
Priority Audits			
Ref	Audit Title	Scope	Nature of Work
RB20-2026	Budget Management	To provide assurance that budget holders are adequately trained and are effectively managing the budgets in which they hold responsibility for.	Assurance
RB21-2026	Post-Implementation Review of Commissioning	To undertake a post implementation review of commissioning and determine whether desired outcomes have been achieved.	Assurance
RB22-2026	Personal Data - Invicta Law	A review of personal data arrangements at Invicta Law which will be reported jointly to both KCC and Global Commercial Services Group (GSCG).	Assurance
RB23-2026	Core Financial Controls	To provide assurance on the adequacy and effectiveness on core financial controls in place at KCC.	Assurance
RB24-2026	No Purchase Order No Pay	To provide assurance on the adequacy of the arrangements for the new “No Purchase Order No Pay” Policy .	Assurance

Section Navigation
Resources & Plan Summary
Priority Audits
Reserve List
Reasonable Assurance Model
Audits against Corporate Risks
Audits against Securing Kents Future
Cross Directorate
Adult Social Care & Health (ASCH)
Chief Executive Department (CED)
Childrens, Young People & Education (CYPE)
Deputy Chief Executive Department (DCED)
Growth, Environment & Transport (GET)
Appendix A - Key Performance Indicators

2. Risk Based Audits	
2.3 Chief Executive Department (CED)	
Reserve List	
Audit Title	Nature of Work
Data Protection	Assurance
Decisions on the Acceptance of Grant Funding	Assurance
Risk Management	Assurance
Savings Improvement Programmes	Assurance
Contract Register	Assurance
Contract Management Database	Assurance
Supply Chain Management	Assurance
Budget Setting and Monitoring	Assurance
Partial VAT Exemption	Assurance
Refugee Resettlement Scheme	Assurance
Homes for Ukraine	Assurance
Procurement Act	Assurance
Serious and Organised Crime (SOC)	Assurance
Subcontracting by Providers	Assurance

Section Navigation
Resources & Plan Summary
Priority Audits
Reserve List
Reasonable Assurance Model
Audits against Corporate Risks
Audits against Securing Kents Future
Cross Directorate
Adult Social Care & Health (ASCH)
Chief Executive Department (CED)
Childrens, Young People & Education (CYPE)
Deputy Chief Executive Department (DCED)
Growth, Environment & Transport (GET)
Appendix A - Key Performance Indicators

2. Risk Based Audits			
2.4 Children, Young People & Education (CYPE)			
Priority Audits			
Ref	Audit Title	Scope	Nature of Work
RB25-2026	Process review of SEND Payments	A consultancy process review of SEND payments.	Consultancy
RB26-2026	Recommissioning of TEP - Transition of Early years service back to KCC	To provide assurance on the adequacy and effectiveness of the arrangements to transition early years service back to KCC. This is a joint audit on GCSG Plan (TEP - Transition of Early years service back to KCC). The audit is subject to timeliness of the key decision being undertaken.	Assurance
RB27-2026	CYPE Assurance Map	Analysis of CYPE assurances and gap analysis.	Assurance Map
RB28-2026	Education Health Care Plan (EHCP) Outcomes	The review will compare the outcomes received by children with EHCPs in maintained schools and specialist schools.	Assurance
RB29-2026	All Pay (Replacement of Kent Card) - Card Payments	To review the adequacy and effectiveness of controls in place of All Pay to ensure that risks are adequately managed.	Embedded Assurance
RB30-2026	Essential Living Allowances - Follow-up	To provide assurance that adequate progress has been made against the agreed management actions from the previous Fraud Investigation including a further review focused more on practice.	Assurance
RB31-2026	Elective Home Education	To provide assurance on the adequacy and effectiveness of processes in place relating to Elective Home Education that enable children to receive an adequate education.	Assurance

Section Navigation
Resources & Plan Summary
Priority Audits
Reserve List
Reasonable Assurance Model
Audits against Corporate Risks
Audits against Securing Kents Future
Cross Directorate
Adult Social Care & Health (ASCH)
Chief Executive Department (CED)
Childrens, Young People & Education (CYPE)
Deputy Chief Executive Department (DCED)
Growth, Environment & Transport (GET)
Appendix A - Key Performance Indicators

2. Risk Based Audits	
2.4 Children, Young People & Education (CYPE)	
Reserve List	
Audit Title	Nature of Work
Care Leaver Payments	Assurance
Safeguarding Assurance Map Refresh	Assurance Map
Home Tutoring	Assurance Map
Establishments – Respite Centres	Assurance
Education Psychology Service	Assurance
High-Cost Placements	Assurance

Section Navigation
Resources & Plan Summary
Priority Audits
Reserve List
Reasonable Assurance Model
Audits against Corporate Risks
Audits against Securing Kents Future
Cross Directorate
Adult Social Care & Health (ASCH)
Chief Executive Department (CED)
Childrens, Young People & Education (CYPE)
Deputy Chief Executive Department (DCED)
Growth, Environment & Transport (GET)
Appendix A - Key Performance Indicators

2. Risk Based Audits			
2.5 Deputy Chief Executive Department (DCED)			
Priority Audits			
Ref	Audit Title	Scope	Nature of Work
RB32-2026	Business Continuity Planning	To provide assurance on the effectiveness and adequacy of Business Continuity Planning following implementation of the new system.	Assurance
RB33-2026	Health and Safety	To provide assurance on the adequacy and effectiveness of Health and Safety arrangements in place following implementation of the new Health and Safety System.	Assurance
RB34-2026	Managers - People Management Responsibilities (Objective Setting and Performance Management)	To provide assurance on the effectiveness and adequacy of Objective Setting and Performance Management arrangements within KCC.	Assurance
RB35-2026	Restructures	To provide assurance on the adequacy and effectiveness of Procedures in place to support restructures including lessons learnt review of a recent restructure and whether intended outcomes have been achieved.	Assurance
RB36-2026	Property Disposals	To provide assurance on the adequacy and effectiveness of the processes in place for Property Disposals.	Assurance
ICT01-2026	Backups	To provide assurance on the adequacy and effectiveness of processes in place for backups.	Assurance
ICT02-2026	Legacy IT Work	A review of any legacy apps or infrastructure left over from the move to cloud from the datacentre.	
ICT03-2026	Cyber Security Topical Requirements	To undertake a review of Cyber Security in line with the Topical Requirements as outlined by the Global Internal Audit Standards.	Assurance
ICT04-2026	Laptops – Asset Management	To provide assurance on the adequacy and effectiveness of the processes in place for managing laptops including the issuing laptops and their return.	Assurance

Section Navigation
Resources & Plan Summary
Priority Audits
Reserve List
Reasonable Assurance Model
Audits against Corporate Risks
Audits against Securing Kents Future
Cross Directorate
Adult Social Care & Health (ASCH)
Chief Executive Department (CED)
Childrens, Young People & Education (CYPE)
Deputy Chief Executive Department (DCED)
Growth, Environment & Transport (GET)
Appendix A - Key Performance Indicators

2. Risk Based Audits	
2.5 Deputy Chief Executive Department (DCED)	
Reserve List	
Audit Title	Nature of Work
Public Switched Telephone Network (PSTN)	Assurance
Communities Programme - SRP	Assurance
Managers - People Management Responsibilities (Sickness)	Assurance
Managers - People Management Responsibilities (Development)	Assurance
Managers - People Management Responsibilities (Health, Wellbeing and Attendance)	Assurance
Disposal of Assets	Assurance
Recruitment	Assurance
Bullying and Harassment	Assurance
Use of Social Media	Assurance
Desk Booking Arrangements	Assurance
Artificial Intelligence Follow-up	Assurance
Change Management	Assurance
Network Monitoring	Assurance
IT Project Management	Assurance

Section Navigation
Resources & Plan Summary
Priority Audits
Reserve List
Reasonable Assurance Model
Audits against Corporate Risks
Audits against Securing Kents Future
Cross Directorate
Adult Social Care & Health (ASCH)
Chief Executive Department (CED)
Childrens, Young People & Education (CYPE)
Deputy Chief Executive Department (DCED)
Growth, Environment & Transport (GET)
Appendix A - Key Performance Indicators

2. Risk Based Audits			
2.6 Growth, Environment & Transport			
Priority Audits			
Ref	Audit Title	Scope	Nature of Work
RB37-2026	Economic Strategy	To provide assurance on the adequacy and effectiveness of the Economic Strategy and the progress of associated projects for the delivery of the Strategy.	Assurance
RB38-2026	Emissions Trading Scheme	To provide assurance on the adequacy and effectiveness that risks associated with the Emissions Trading Scheme are being managed.	Assurance
RB39-2026	Helping Hands Follow up	To provide assurance that adequate progress has been made against the agreed management actions from the previous “Limited” assurance audit including a further review focused more on practice.	Follow up
RB40-2026	Highways Term Maintenance Contract – Embedded Assurance	Ongoing embedded assurance on the Highways Term Maintenance Contract.	Embedded Assurance
RB41-2026	Utility Works on Kent Network – Process and Alignment of Utility Works	To provide assurance on the adequacy and effectiveness of the processes in place for utility works and their alignment to minimise impact on the residents of Kent.	Assurance

Section Navigation
Resources & Plan Summary
Priority Audits
Reserve List
Reasonable Assurance Model
Audits against Corporate Risks
Audits against Securing Kents Future
Cross Directorate
Adult Social Care & Health (ASCH)
Chief Executive Department (CED)
Childrens, Young People & Education (CYPE)
Deputy Chief Executive Department (DCED)
Growth, Environment & Transport (GET)
Appendix A - Key Performance Indicators

2. Risk Based Audits	
2.6 Growth, Environment & Transport	
Reserve List	
Audit Title	Nature of Work
Active Travel Scheme	Assurance
Creative Economy	Assurance
Income and Sales	Assurance
Moving Traffic Offences	Assurance
Waste and Circular Economy	Assurance

Section Navigation
Resources & Plan Summary
Priority Audits
Reserve List
Reasonable Assurance Model
Audits against Corporate Risks
Audits against Securing Kents Future
Cross Directorate
Adult Social Care & Health (ASCH)
Chief Executive Department (CED)
Childrens, Young People & Education (CYPE)
Deputy Chief Executive Department (DCED)
Growth, Environment & Transport (GET)
Appendix A - Key Performance Indicators

2025-26 Internal Audit Key Performance Indicators

1. The Key Performance indicators (KPI's) and Performance Monitoring for the Internal Audit service have been previously 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:

Section Navigation

Resources & Plan
Summary

Priority Audits

Reserve List

Reasonable Assurance
Model

Audits against
Corporate Risks

Audits against Securing
Kents Future

Cross Directorate

Adult Social Care &
Health (ASCH)

Chief Executive
Department (CED)

Childrens, Young People
& Education (CYPE)

Deputy Chief Executive
Department (DCED)

Growth, Environment &
Transport (GET)

Appendix A - Key
Performance Indicators

2025-26 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">• Either an Assurance Map on Internal Audit coverage or reporting to the Committee on annual coverage compared to the Corporate Risk Register
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">• Number of Relationship Management meetings held to discuss Rolling Audit Plan• Stakeholder feedback on the effectiveness of IA coverage
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">• Stakeholder feedback on effectiveness of collaboration• Stakeholder Feedback on Embedded Assurance insights
D	Adding Value	The fundamental basis for the service to the Council that Internal Audit should be providing.	<ul style="list-style-type: none">• The proportion of audit coverage providing wider assurance via the use of data analytics• Recording how audit coverage has contributed to the Council saving money.• Documenting how and where IA has provided guidance for improving poor or effective controls.• Documenting how IA has provided embedded assurance advice from the initial stages of strategic initiatives
E	Management Actions	To determine if there has been actual improvement from Internal Audit reviews	<ul style="list-style-type: none">• % of high priority / risk issues agreed• % of high priority / risk issues implemented.• % of all issues agreed• % of all issues implemented.
F	Client Satisfaction	Determining whether value is added	<ul style="list-style-type: none">• Client satisfaction surveys at the end of each audit.• Annual Key stakeholder perception survey (some questions to be amended)
G	Audit Efficiency	The responsibility to operate efficiently	<ul style="list-style-type: none">• Time from audit planning to draft report being issued.• Completion of all Grant Certifications for the Council/ respective Directorates within set timescales.

Section Navigation
Resources & Plan Summary
Priority Audits
Reserve List
Reasonable Assurance Model
Audits against Corporate Risks
Audits against Securing Kents Future
Cross Directorate
Adult Social Care & Health (ASCH)
Chief Executive Department (CED)
Childrens, Young People & Education (CYPE)
Deputy Chief Executive Department (DCED)
Growth, Environment & Transport (GET)
Appendix A - Key Performance Indicators