

## Audit Engagement Approval Process – Procedure Document

In accordance with federal law and Brink's Auditor Engagement Policy, the Audit Committee must approve of any engagements with the Company's independent auditor, KPMG. *Brink's internal procedures require the approval of both management and KPMG before KPMG begins any work for Brink's.*

Following are the ways to secure approval from each of the Audit Committee, management and KPMG:

Audit Committee Approval*	Management Approval	KPMG Approval
<ul style="list-style-type: none"><li>• Proposed engagements may be submitted for approval at a Committee meeting or by unanimous written consent of the members</li><li>• Engagements that meet Audit Engagement Approval Policy criteria (including \$100,000 fee maximum) are deemed pre-approved and are reported to the Committee at the next meeting</li></ul>	<ul style="list-style-type: none"><li>• Proposed engagements are documented on a "KPMG Services Request Form" and circulated via DocuSign for signature</li><li>• Routing includes KPMG, which appends their Sentinel form as evidence of KPMG's approval</li></ul>	<ul style="list-style-type: none"><li>• Proposed engagements are documented and approved within KPMG's Sentinel system</li></ul>

\* If an engagement is approved by the Audit Committee at a meeting or by written consent and has not yet been approved by management, it must be routed for management approval. This can be done on individual KPMG Request Forms or using the materials submitted for Committee approval as an attachment to one KPMG Request Form.

### Changes to Approved Engagements

If, after approval, there is an increase in the proposed fees for an engagement, the request must be resubmitted for approval if the proposed fees are increased by an amount that exceeds either 10% of the original approved fees or \$50,000.