

Progress Update on Audit Recommendations

Appendix A

Table 1: Progress Updates on Actions Agreed from Internal Audit Reviews

Audit Review Title	Report Issued Date	Finding / Implication	Progress Update	Officer Responsible and Timescale
HR Governance	22/01/2020	Ensure the 3-year policy review programme is completed.	The 3-year review programme remains on target for completion by end of October 2021. Progress is reviewed by the Senior Management Team on a quarterly basis allowing work to be prioritised between this activity and other equally important HR related work that needs to be undertaken.	HR Business Partner & SMT  31 October 2021
HR Governance	22/01/2020	Implement a corporate approach to the management of training and development.	The HR Undergraduate placement is now in place and the Authority has adopted LinkedIn Learning as its online learning platform. A programme of work is now being developed which will put in place specific learning paths for individual staff and allow monitoring of progress. This will be an ongoing piece of work which will continue as we further develop training requirements for specific roles, but significant progress should be evident by 31/12/2021.	Director  31 December 2021
Purchase to Pay	27/08/2020	Ensure the contract register published is fully comprehensive and kept up to date.	The Governance & Risk Officer will be tasked with review of the register and ensuring all relevant contracts are included in the published information as required. It will then be their responsibility to monitor this on an on-going basis. The officer is now in post and will be undertaking a full review during quarter 3 of 2021/22. Therefore, we have revised our target timescale for this to 31/01/2022.	Head of Finance & Corporate Services  Revise to: 31 January 2022
Procurement - Insurance	29/10/2020	Legislative / regulatory compliance; absence of effective and robust management trail increases risk of potential supplier challenge.  Contract formalities – ensuring that contracts are signed / sealed in accordance with Contract Standing Orders (CSOs)	The Governance & Risk Officer is now leading on the work required here and this is in progress currently. The original target date of 30/09/2021 has proved not to be achievable because:  a) The Governance & Risk Officer is also leading on arrangements for our move to Oakwell House in Nov 2021 which is the priority  b) The YORtender system is moving to a new platform which has had an impact on some of our plans around training due to availability of BMBC procurement team.  Therefore, we have revised our target date to 30/04/2022.	Head of Finance & Corporate Services  Revise to: 30 April 2022

Progress Update on Audit Recommendations  
Appendix A

Audit Review Title	Report Issued Date	Finding / Implication	Progress Update	Officer Responsible and Timescale
Accounts Receivable	11/03/2021	Lack of a formal debt recovery procedure may result in uncertainty of roles, responsibilities, inconsistencies, etc.	<p>Agreed actions are to undertake a full review of the procedures for credit control and debt recovery and document a new policy and procedure. This will be carried out as part of implementing the new team structure and new finance system which will provide enhanced functionality for debt chasing and reporting.</p> <p>The original target timescale has slipped due to having staff vacancies / turnover. The new finance system is due to go live in November 2021 and we will work on developing &amp; documenting the enhanced processes from then.</p>	<p>Financial Services Manager</p> <p>Revise to 31 March 2022.</p>
Pensions Pooling Arrangements		Lack of a detailed Action Plan, including Action Owners and Target Implementation Dates, impacting on the effectiveness of monitoring of progress made to implement the recommendations. This may result in the recommendations not being fully addressed in relation to performance management.	The latest Annual Review of the Partnership was considered by the Authority at its September 2021 meeting. An action plan will now be constructed and will be monitored as part of the overall corporate performance management process.	<p>Director</p> <p>30 September 2021</p>

Progress Update on Audit Recommendations

Appendix A

Table 2: Actions Fully Completed Since Last Report

Audit Review Title	Report Issued Date	Finding / Implication	Progress Update	Officer Responsible and Timescale
Staff Payroll	20/02/2020	A review of the Staff Payroll procedures identified that they needed to be reviewed and enhanced to include the roles and responsibilities of all payroll staff, the receipt and types of source documentation to be provided to payroll, the controls in place for all payroll data to be approved by an authorised signatory and reference to the Authority's Financial Regulations.	This has now been completed; the staff payroll procedures document has been updated. The procedure manual has been fully updated and reviewed, and as officers are being trained, they will sign and confirm their understanding of their role and responsibilities.	Head of Finance & Corporate Services  31 August 2021  IMPLEMENTED
Fund Contributions	26/02/2021	Ensure updated and detailed procedural guidance is put in place for the new process of collecting Fund Contributions by direct debit.	A procedure manual has now been created for the new direct debit collection process by a member of the finance team. The new procedure has been "walked through" by the financial services manager to ensure that it is comprehensive and effective.	Financial Services Manager 30 Sept 2021  IMPLEMENTED
Pensions Review Process		Lack of policy and procedural guidance in relation to Child Pensions Review process.	<p>A comprehensive new process map has been built within UPM. The revised process has bespoke guidance and process notes built in to ensure pension officers are fully aware of the appropriate actions to take at any given stage. The guidance has been drawn up by the working group and peer reviewed by 4 subject matter experts from across the Benefits Team by following sample cases through the process in a test environment.</p> <p>The Head of Pensions Administration has been walked through the new process map and is satisfied that it meets all regulatory requirements as well as best practice around monitoring of child pensions over the age of 18. The roles and responsibilities of the officers involved will be kept under review as part of a wider review of delegated powers.</p>	Benefits Team Manager  30 Sept 2021  IMPLEMENTED