

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
Added Voluntary Contributions (AVC)	13/09/2019	<p>To undertake a review to determine the adequacy of the current contract management arrangements with the AVC providers.</p> <p>Establish process to monitor progress against Key Performance Indicators (KPIs) between the AVC provider and the Authority.</p> <p>Where KPI targets are not met, the Authority should ensure these are followed up within a timely manner.</p>	<p>The commissioning of the independent AVC review was delayed to allow the impact of the Prudential reporting to the Pensions Regulator to be measured and monitored. The independent AVC review has now been commissioned with Barnett Waddingham (actuary) through the LGPS Framework and is expected to report in Quarter 1 of 2022/23.</p>	<p>Head of Pensions Administration</p> <p>Q1 2022/23</p>
Data Quality Improvement Plan		<p>Failure to address the root cause for data quality issues (i.e. human error / system error) within the UPM system resulting in increased resources required to resolve errors identified and impacting on the effectiveness & efficiency of the service provided to members of the Pensions Scheme.</p> <p>Senior Management may not be fully aware of the extent of data quality issues identified by the Technical Advisor as part of the data quality assurance checks and how these impact on the performance of the Service.</p>	<p>A project team has been created within the wider Benefits Team to clear data errors relating to some of the Data Improvement Plan and other available reports which will directly impact upcoming exercises for pension increases, annual benefit statements and the triennial valuation. The Technical Adviser retains the responsibility for root cause analysis in respect of these errors which now forms part of the routine reporting on the Data Improvement Plan to the Head of Pensions Administration.</p> <p>We therefore consider that this action may be closed – to be confirmed with internal audit team.</p>	<p>Technical Adviser</p> <p>31 December 2021</p>

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DPO Survey		Staff Awareness in regards to individual roles and responsibilities regarding GDPR requirements.	Initial plans were to make use of our LinkedIn Learning platform to rollout GDPR refresher training by Sept 2021, however there isn't a current module available to meet requirements. Therefore, an alternative course has been identified via BMBC's platform, 'BOLD' and staff will be directed to complete this online training. Training now due to commence in Quarter 4 with a completion date of the end of Quarter 1 of 2022/23.	Head of Pensions Administration Revise to: 31 July 2022
HR Governance	22/01/2020	Implement a corporate approach to the management of training and development.	As previously noted, this is an ongoing piece of work which is now reflected in the HR Strategy 2022 – 2025, approved at the meeting of the Authority in February. Currently, progress is continuing on developing our use of the LinkedIn Learning platform, and the collation of training requirements using SharePoint as an interim measure pending the procurement of a new HR system. We are therefore suggesting a revised date for a further progress update to 31/07/2022.	Director Next progress update to be provided by 31 July 2022
Information Governance	18/08/2020	Although a Records Management Policy is in place, it is acknowledged that this is currently lacking a sufficient level of detail to make it a practical basis for determining document retention for the many different categories of records across the organisation.	The agreed action is to develop and implement a more detailed Record Management / Document Retention policy. The work on this is planned to be undertaken by the Governance and Risk Officer and will now take place during the first half of the 2022/23 financial year – it has not been possible before this due to other, more pressing priorities. However, by moving this into 2022/23, it is likely that the new role of Corporate Manager – Governance will be filled, and the post-holder will also contribute to this work.	Head of Pensions Administration Revise to: 31 July 2022
Information Governance	18/08/2020	Action Plan - Lack of a framework upon which the Authority can monitor and evidence its progress in addressing the areas of non-compliance with GDPR requirements.	As above, this will also form part of the work to be undertaken by the Governance and Risk Officer; and also the Corporate Manager – Governance when in post.	Head of Pensions Administration Revise to: 31 July 2022

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Purchase to Pay	27/08/2020	Ensure the contract register published is fully comprehensive and kept up to date.	The Governance & Risk Officer is in progress with review of the register and ensuring all relevant contracts are included in the published information as required. This work is largely complete in respect of current live contracts, with some work still to do in relation to review of completeness, and ongoing procedures for monitoring compliance. We have therefore suggested a revised target date of 30 June 2022.	Governance & Risk Officer Revise to: 30 June 2022.
Online Retirement Tool – AVCs	22/01/2021	Ensure that previously identified AVC concerns are resolved to prevent any issues having an impact on the successful delivery of the Online Retirement Tool.	The Deferred Online Retirement Tool is not impacted by the issues with AVC providers as there is an exception built in so that members with AVCs are not processed through the Tool. However, on the wider issue of AVC provision, an actuarial firm has now been engaged to carry out an independent review of our existing AVC provision. This is expected to be completed in Quarter 1 of 2022/23 when any recommendations will be put forward to the Pensions Authority.	Head of Pensions Administration
Pensions Review Process – Child Pensions	2020/21	Failure to provide Senior Management with detailed information on the outcome of the Child Pension exercise, including concerns identified and follow up action taken to confirm ongoing eligibility; impacting on management's ability to effectively manage the recovery of overpayments made and the financial / reputational position of the Authority.	The child review process implemented previously is working effectively on an individual case by case basis but the assurance reporting of completed cases has not yet been finalised due to other workload commitments within the Benefits Team. The reporting to the Senior Management Team is now expected to commence at the end of Quarter 1 of 2022/23.	Head of Pensions Administration Revise to 31 July 2022

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Pensions Review Process – Existence Checks Management Reports	2020/21	Failure to provide Senior Management with detailed information on the outcome of the Life Certificate exercise, including concerns identified and follow up action taken to confirm existence; impacting on management's ability to effectively manage the recover overpayments made and the financial /reputational position of the Authority.	The latest Life Certificate report is due to be compiled by 31 March 2022. This will then be presented to the April meeting of the Local Pension Board.	Head of Pensions Administration Revise to 30 April 2022

Table 2: Actions Agreed With Future Target Dates

Audit Review Title	Report Issued Date	Implications from Audit Review	Agreed Action / Update on Target Date Revisions	Officer Responsible and Timescale
HR Governance	22/01/2020	Ensure the 3-year policy review programme is completed.	<p>Substantial progress on the policy review programme was made as planned by October 2021. However, there are still some old policies that although legislatively correct, require tweaking and refreshing. In addition, HR are currently working on Induction and wellbeing (new) policies that are big pieces of work.</p> <p>Date therefore revised to October 2022. Work on this area 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.</p>	<p>HR Business Partner & SMT</p> <p>Revised to 31 October 2022</p>
HR Governance 2021/22	20/12/2021	Failure to utilise the Training Needs Form as part of the Appraisal Process resulting in an ineffective tool upon which training & development requirements are captured and monitored to ensure that all requirements are met.	Briefing sessions will be arranged with line managers to go through the new training requirements form and complete it with the training needs that they have identified for their staff during this year, then add to it as necessary following the annual and mid-year appraisal review process.	<p>Head of Finance & Corporate Services & HR Business Partner</p> <p>30 April 2022</p>
HR Governance 2021/22	20/12/2021	An ineffective Appraisal Workflow may result in an inconsistent approach when undertaking Appraisal Reviews and a lack of a corporate timeframe for commencing the annual Appraisal Process may impact on the Authority's ability to effectively monitor achievement of objectives and timely delivery of training & development requirements, impacting on the performance of employees.	The workflow process is to be reviewed and streamlined with the aim of making it easier for managers and staff to navigate. The aim will be a simpler process that can be initiated centrally to prompt all appraisers when the annual process is due to take place. This will also form a key part of the system specification for the new HR system.	<p>Head of Finance & Corporate Services & HR Business Partner</p> <p>30 June 2022</p>

Audit Review Title	Report Issued Date	Implications from Audit Review	Agreed Action / Update on Target Date Revisions	Officer Responsible and Timescale
HR Governance 2021/22	20/12/2021	Failure to set realistic objectives or follow up on the achievement of ongoing objectives may impact on Management's ability to effectively manage the performance of Appraisees, ensuring that they perform their roles and responsibilities to the best of their ability.	A management training programme is currently underway and includes coverage of performance and objective setting. In addition, we will include some guidance on objective setting as part of the briefing sessions for line managers and staff, and clarify the expectation for these, and learning / development plans, to be discussed throughout the year in 1-2-1 meetings. In addition, we will signpost to suitable e-learning course/s available on our LinkedIn Learning platform on objective setting.	Head of Finance & Corporate Services & HR Business Partner 30 April 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 proved not to be achievable due to the following: a) The Governance & Risk Officer was also leading on arrangements for our move to Oakwell House during Nov 2021 to Jan 2022 which took priority; and b) The YORtender system moved 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 revised our target date to 30/04/2022.	Head of Finance & Corporate Services Revised to: 30 April 2022
Accounts Receivable	11/03/2021	Lack of a formal debt recovery procedure may result in uncertainty of roles, responsibilities, inconsistencies, etc.	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. The original target timescale slipped due to having staff vacancies / turnover. The new finance system went live in December 2021 and we are now working on developing & documenting the enhanced processes.	Financial Services Manager Revised to 31 March 2022.