

Pensions Agreed Management Actions as at 6th June 2022
Implications

Audit Report Title, Implication Number and Implication Title	Implication - Description	Priority	Theme	Status	Target Impl. Date	Revised Target Impl. Date	No of Date Revisions	Agreed Management Action	Management Update	Action Manager	Auditor
PA - Accounts Receivable - I2 - Debt Recovery Procedure	Lack of a formal Debt Recovery Procedure may result in uncertainty of roles and responsibilities, inconsistencies in processes, failure to adhere to requirements and / or a lack of appropriate approvals during the debt recovery process. In addition, in the absence of key staff, this could impact on business continuity and the successful recovery of outstanding debt.	Medium	Financial Management	Implementation Date Elapsed - Revised Date Provided	30-Sep-2021	30-Sep-2022	2	<p>AMA 2:- There is not currently a formal, documented procedure in place for recovery of debt but the Business Support Officer (Finance) is very experienced in dealing with debt recovery and follows the procedures that would be expected in respect of pro-actively monitoring all outstanding debt, issuing reminder letters, making contact by email and by phone, agreeing repayment plans with individuals, referring to debt enforcement as required and escalating to the relevant Head of Service when appropriate. This Officer carries out these processes with the supervision of the CIPFA Trainee Accountant and the Head of Finance & Corporate Services.</p> <p>The processes and procedures for dealing with credit control and debt recovery will be fully reviewed as part of the implementation of the team restructure and also the implementation of the new finance system that will provide much better functionality to enable a greater use of automation of reminders, diary notes and flags, and reporting / analysis.</p> <p>As a result of the review, a procedure / policy manual for debt recovery will be produced.</p>	<p>Update Note 29/03/2022: The new finance system was implemented WEF 01/12/2021, slightly later than anticipated, and since this date we have been working on bringing the system up to date and the backlog of work caused by the system implementation.</p> <p>Part of the implementation involves familiarisation with the enhanced debt recovery functionality the system provides, including automation of reminders and more detailed analysis of the outstanding debts to improve reporting. We are currently producing the initial debt recovery procedure in relation to the first stages of recovery, and will shortly be moving on to formalising the remainder of the debt recovery process.</p> <p>Implementation date revised to 30th September 2022.</p>	Will Goddard, Financial Services Manager	Paula McMullan
PA - Accounts Payable - I1 - Operational Procedures	Lack of up-to-date operational procedures may result in a lack of clarity with regards to new processes, an uncertainty of roles and responsibilities and failure to adhere to requirements and / or a lack of appropriate approvals. In addition, in the absence of key staff, this could impact on business continuity.	Medium	Information Governance	Not Yet Due	30-Sep-2022		0	<p>AMA 1: The team working on Accounts Payable on Cloud Financials have all been fully trained and briefed and were involved in developing the procedures being used, along with keeping notes. These officers will now complete the documentation of new procedure manuals for all the relevant accounts payable processes. These will be reviewed and signed off by the Finance Team Leader and Financial Services Manager by 30th September 2022; and regularly reviewed thereafter.</p> <p>Target Implementation Date:- 30/09/2022</p> <p>AMA 2: The Purchasing Cards Procedures and Cardholder Guide will be completed to reflect current Administrator details and telephone numbers – this will be completed by 30th April 2022.</p>		Will Goddard, Financial Services Manager	Caroline Hollins
PA - DPO Survey – I1 - GDPR Staff Awareness	A lack of awareness with regards to individual roles and responsibilities in relation to GDPR requirements may result in: - failure to comply with legislative requirements; risk of unauthorised or unlawful processing, accidental loss, destruction or damage; potential mismanagement of data; potential data breaches occurring, delays in investigation and the issuing of associated ICO sanctions; personal information not being safeguarded appropriately.	Medium	Information Governance	Implementation Date Elapsed - Revised Date Provided	30-Jun-2021	30-Jun-2022	2	<p>Mandatory GDPR Refresher training will be provided for all staff in the first quarter of the 2021/22 year to reinforce the principles that staff were all previously trained on. All new staff joining SYPA already receive GDPR training as part of their induction. Prior to this, all staff will be reminded of the internal reporting arrangements via staff updates.</p> <p>30 June 2021 for training 31 January 2021 for internal communications.</p>	<p>Update Note 23/02/2022: The Linked In Learning facility is now live and has wider training benefits for the organisation but, on investigation, there is not currently an appropriately focused GDPR learning module which would meet SYPA requirements. Therefore, an alternative course has been identified via '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.</p> <p>Update provided by Gillian Taberner 22.2.22</p>	Head of Pensions Admin	Gillian Martin
PA - Financial Management System PIR - I1 - Operational Procedures	Lack of up-to-date operational procedures may result in a lack of clarity with regards to new processes, an uncertainty of roles and responsibilities and failure to adhere to requirements and / or a lack of appropriate approvals. In addition, in the absence of key staff, this could impact on business continuity.	Medium	Information Governance	Not Yet Due	31-Dec-2022		0	<p>AMA 1: The team working on Accounts Receivable on Cloud Financials have all been fully trained and briefed and were involved in developing the procedures being used, along with keeping notes. These officers will now complete the documentation of new procedure manuals for all the relevant Accounts Receivable processes. These will be reviewed and signed off by the Finance Team Leader and Financial Services Manager by 31st December 2022; and regularly reviewed thereafter.</p>		Will Goddard, Financial Services Manager	Caroline Hollins

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PA - HR Governance - I1 - Policies and Procedures	Failure to complete the three year Policy Review Programme may result in a lack of detailed and up to date policies / procedures that have been recently reviewed, approved and published and a misalignment with strategic objectives and priorities. In addition there may be a lack of clarity with regards to processes to be adopted and individual roles / responsibilities and a failure to take into consideration any changes in legislative / regulatory requirements.	Medium	Business Continuity / Emergency Resilience	Implementation Date Elapsed - Revised Date Provided	31-Oct-2021	31-Oct-2022	1	<p>Agreed Management Action</p> <p>AMA 1:- The three year review process commenced in October 2018. As of December 2019, 16 of the 29 policies included in the programme have completed the review process, 5 are in progress and 8 have yet to commence. The programme of work has been prioritised based on dealing with those policies where Legal compliance is a risk first. These have been dealt with. While the remaining policies do require updating and streamlining, these are workable.</p> <p>Progress on the programme is already reviewed by the Senior Management Team as part of the HR Business Partner's quarterly report, allowing work to be prioritised between this activity and other equally important HR related work that needs to be undertaken. No further action is considered necessary.</p> <p>The review programme is scheduled for completion by October 2021.</p>	<p>Update Note 18/10/2021: Update from the HR Business Partner</p> <p>Although good progress has been made in this area, there are still some old policies that although legislatively correct need 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.</p>	Steph Barker, HR Business Partner	Caroline Hollins
PA - HR Governance - I3 - Training Programme	The lack of a corporate approach to the management of training & development has led to an ineffective and inefficient process for monitoring training requirements across the Pensions Authority.	Medium	Managing People	Implementation Date Elapsed - Revised Date Provided	31-Jul-2020	31-Jul-2022	3	<p>Agreed Management Action</p> <p>AMA 4:- Historically the aspects of training examined have been almost entirely focussed on the technical knowledge requirements of the Pensions Administration Service. This reflects the way which the organisation has been managed historically. In future, while responsibility for specific areas of technical learning will remain with individual services, a whole organisation approach to managing and assessing requirements for learning and development will be adopted. The Authority's budget proposals include very significant investment in various forms of learning and development activity covering all staff. The aim is to create programmes (utilising e-learning and other technologies) which cover:-</p> <ul style="list-style-type: none"> •Induction •Annual refresher programmes (covering areas such as data protection and anti-fraud) •Supporting the Pensions Administration career grade process <p>Work is also required as part of this process to more clearly drive the overall training and development plan from the results of the appraisal process and to more clearly identify the volume of learning and development activity undertaken by staff which is self-evidently considerable but not recorded.</p>	<p>Update Note 23/02/2022: "Update Note 22/02/2022</p> <p>As indicated previously, this is an ongoing piece of work which is now reflected in the HR Strategy approved at the meeting of the Authority in February. Currently, progress is continuing on developing our use of the LinkedIn Learning platform, the collation of training requirements using SharePoint as an interim measure pending the procurement of a new HR system. Suggest revise target date for a further update to 31/07/2022."</p>	George Graham, Fund Director	Caroline Hollins
PA - HR Governance - I2 - Workflow / Reminders	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.	Medium	Performance Management & Data Quality	Not Yet Due	30-Jun-2022		0	<p>Note that the issues with Office 365 are now resolved and guidance is available.</p> <p>AMA 2: 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>	<p>Update Note 17/05/2022: Update from the Governance and Risk Officer on the 16.5.22</p> <p>All line managers have been briefed on requirement to complete the annual appraisals between April and aiming for end of June - to be cascaded whereby managers have their appraisals first, and then they carry out appraisals for their direct reports. (The target end date may be extended to mid-July due to a delay on completion of senior manager appraisals which took place at the end of April instead of early April).</p> <p>Central completion list set up on SharePoint for managers to record when appraisals completed and this will be monitored by HR and reminders sent out as required.</p>	Gillian Taberner, Head of Finance and Corporate Services	Caroline Hollins
PA - Information Governance - I1 - Records Management / Document Retention Policy	Failure to comply with legislative requirements in relation to the retention of documents (particularly those containing personal information) and this could lead to reputational damage and sanctions/fines from the Information Commissioners Office.	Medium	Information Governance	Implementation Date Elapsed - Revised Date Provided	31-Jan-2021	30-Jun-2022	2	<p>Updated as part of the draft report responses from the Head of Pensions Administration.</p> <p>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. A more detailed Records Management/Document Retention Policy will therefore be developed in conjunction with the new Governance, Risk and Compliance Officer who is currently being recruited. Given the time lag for recruitment, a later implementation date has been suggested.</p>	<p>Update Note 23/02/2022: Update from the Head of Finance and Corporate Services</p> <p>Due to the requirement to support the Oakwell House move, the Governance and Risk Officer has not been able to progress the work required to create a new Records Management Policy.</p> <p>This action should therefore be carried forward to Quarter 1 of 2022/23. Revised date 30 June 2022.</p>	Head of Pensions Administration	Caroline Hollins

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PA - Information Governance - I3 - 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.	Medium	Information Governance	Implementation Date Elapsed - Revised Date Provided	30-Nov-2020	30-Jun-2022	2	Updated as part of the draft report responses received from the Head of Pensions Administration. The Process Maps will be updated by each of the individual service areas now that the new Service Managers have been appointed and the Head of Pensions Administration and Corporate ICT and Digital Manager, in conjunction with the Risk and Compliance Officer (when appointed) will create and monitor the Action Plan to ensure that any areas of non-compliance are addressed.	Update Note 23/02/2022: Update from the Head of Finance and Corporate Services Due to the requirement to support the Oakwell House move, the Governance and Risk Officer has not been able to progress the work required to create a new Records Management Policy. This action should therefore be carried forward to Quarter 1 of 2022/23. Revised implementation date 30 June 2022.	Head of Pensions Administration	Caroline Hollins
PA - Information Governance - I4 - Records Management	Failure to comply with legislative requirements in relation to the retention of documents (particularly those containing personal information) and this could lead to reputational damage and sanctions/fines from the Information Commissioners Office.	Medium	Information Governance	Implementation Date Elapsed - Revised Date Provided	31-Jan-2021	30-Jun-2022	2	Updated as part of the draft report responses from the Head of Pensions Administration 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. A more detailed Records Management/Document Retention Policy will therefore be developed in conjunction with the new Governance, Risk and Compliance Officer who is currently being recruited. This will include a review of the current wording of the Privacy Notice to ensure consistency with the new Policy. Given the time lag for recruitment, a later implementation date has been suggested. With specific reference to SharePoint, a Quarterly Monitoring Report will be made available to the Senior Management Team to ensure all documentation on SharePoint is reviewed in line with the retention dates set.	Update Note 23/02/2022: Update received from the Head of Finance and Corporate Services Due to the requirement to support the Oakwell House move, the Governance and Risk Officer has not been able to progress the work required to create a new Records Management Policy. This action should therefore be carried forward to Quarter 1 of 2022/23. Revised implementation date of 30 June 2022.	Head of Pensions Administration	Caroline Hollins
PA - Investment Income - I1 - Operational Procedures	Lack of up to date operational procedures may result in uncertainty of roles and responsibilities, inconsistencies in processes, failure to adhere to requirements and/or a lack of appropriate approvals. In addition, in the absence of key staff, this could impact on business continuity.	Medium	Information Governance	Not Yet Due	30-Sep-2022		0	AMA 1: The team working on transactions on Shareholder have all been fully trained and briefed and were involved in developing the procedures being used, along with keeping notes. These officers will document new procedure manuals for Shareholder for future use. These will be reviewed and signed off by the Finance Team Leader and Financial Services Manager by September 2022; and regularly reviewed thereafter.		Sue Mallinson, Finance Team Leader	Caroline Hollins
PA - Main Accounting - I1 - Operational Procedures	Lack of up-to-date operational procedures may result in a lack of clarity with regards to new processes, an uncertainty of roles and responsibilities and failure to adhere to requirements and / or a lack of appropriate approvals. In addition, in the absence of key staff, this could impact on business continuity.	Medium	Information Governance	Not Yet Due	31-Dec-2022		0	AMA 1: The team working on the Cloud Financials system have all been fully trained and briefed and were involved in developing the procedures being used, along with keeping notes. These officers will now document the new procedure manuals for General Ledger, Bank Reconciliations, and Systems Access. These will be reviewed and signed off by the Finance Team Leader and Financial Services Manager by 31st December 2022; and regularly reviewed thereafter.		Will Goddard, Financial Services Manager	Caroline Hollins
PA - Online Retirement Tool - I2 - Added Voluntary Contributions	The previously identified AVC concerns have not been fully resolved and this may impact upon the successful delivery of the Deferred Online Retirement Tool.	Medium	Performance Management & Data Quality	Implementation Date Elapsed - Revised Date Provided	31-Mar-2021	30-Jun-2022	2	AMA 2: The performance of AVC providers specifically in relation to release of retirement funds at retirement has already been monitored for at least 12 months with no specific concerns identified which would impact on the Retire Online process. However, it is acknowledged that the performance of AVC providers on the wider range of administration functions does need to be resolved and new SLAs agreed. The Benefits Team Manager has been compiling the totality of issues to raise with the respective AVC providers over a representative period and this will be raised formally with the respective Relationship Managers to agree new terms.	Update Note 28/02/2022: 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. Implementation date revised to 30th June 2022.	Adam Bartlett, Benefits Team Manager	Caroline Hollins

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PA - Pensions Administration System - I2 - Action Logs	Failure to maintain an accurate and up to date Action Log, including the detailed actions required, by whom and when may result in a lack of clarity with regards to the actions required and a lack of a framework upon which these can be managed / monitored.	Medium	Performance Management & Data Quality	Not Yet Due	31-Dec-2022		0	<p>AMA 3: Monthly Account meetings and regular Technical Groups have been operating for some time and are minuted. Initiated by SYPA and Cheshire Pension Fund, a new Strategic LGPS Meeting consisting of all LGPS Pension Manager clients and senior Civica representatives is being set up and a Terms of Reference have been provisionally agreed. The first meeting is scheduled for 26th May 2022 (with a pre-meet solely for LGPS Managers at the end of April).</p> <p>Responsible Officers: Jason Bailey, Head of Pensions Administration / Andrew Kenyon, Pensions Systems Manager Target Implementation Date: Completed</p> <p>AMA 4: The meetings will have a focus on current service performance (and resolution) as well as product and service development and will be held twice-yearly and chaired and minuted by Civica. Actions arising will be published for the benefit of all LGPS Pension Manager clients. This will be reviewed at the end of December 2022.</p> <p>Responsible Officers: Jason Bailey, Head of Pensions Administration / Andrew Kenyon, Pensions Systems Manager Target Implementation Date: 31st December 2022</p>		Jason Bailey, Head of Pensions Administration / Andrew Kenyon, Pensions Systems Manager	Caroline Hollins
PA - Pensions Review Process Child Pensions - I2 - SMT Reports	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.	Medium	Performance Management & Data Quality	Implementation Date Elapsed - Revised Date Provided	31-Oct-2021	30-Jun-2022	1	<p>AMA 2:- The reporting procedures for the new Child Review Process are still to be finalised, however, the report will contain the following:</p> <p>For Benefits Team Manager: Full list of Child Pensions in payment, individual identifier, date pension commenced, current pension in payment, age, date current review started, outcome of review (continuation or cessation), number of times chased for response, name of educational/vocational institute, and expected date of next review. Where a pension is to cease, additional details will be reporting concerning net overpayment, period of overpayment, date pension should have/will cease.</p> <p>For Senior Management Team (including for reporting to Pensions Authority or Local Pensions Board where appropriate): Due to the nature of the exercise in relation to the academic year, reporting will be bi-annually. This will include total number of children's pensions in payment, number reviewed as part of exercise and relevant outcomes (ceased, continuing in education, etc) including details of any overpayments and actions taken. The report will also include details of any new pensions in payment for disability reasons to provide assurance these have been appropriately authorised.</p>	<p>Update Note 28/02/2022: 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.</p> <p>Implementation date revised to 30th June 2022.</p>	Adam Bartlett, Benefits Team Manager	Caroline Hollins
PA - Pensions Review Process Child Pensions - I4 - Members Registered with Long Term Illness and/or Disabilities	Failure to refer cases for dependents who are registered disabled and unable to work to Senior Management for review may lead to the ongoing payment of child benefits without the appropriate level of approval. This may also impact on Management's ability to effectively manage the recovery of overpayments made and the financial / reputational position of the Authority.	Medium	Democracy	Implementation Date Elapsed - Revised Date Provided	31-Aug-2021	30-Jun-2022	1	<p>AMA 4:- As some information regarding the mental/physical impairment of a child beneficiary is supplied during the death process, a new stage has been introduced for all disability related reviews to ensure the approval is sought from the HoPA (or such delegated officer as may be decided in future).</p> <p>Additionally, a full review of children's pensions in payment due to disability is underway by the Benefits Team Manager (BTM). Although this will be conducted as a full review, the primary focus will be on whether the bank details held for all child beneficiaries are appropriate, together with the level of approval sought on all disability pensions in payment. This will involve a manual review all child beneficiary member files and addressing any approval requirements with the HoPA, where necessary.</p> <p>Target Implementation Date:- 30th June 2021 for implementation of new process / 31st August 2021 for completion of review of all existing disability related pensions.</p>	<p>Update Note 28/02/2022: 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.</p> <p>Implementation date revised to 30th June 2022.</p>	Jason Bailey, Head of Pensions Administration Adam Bartlett, Benefits Team Manager	Caroline Hollins

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PA - Procurement Insurance - I1 - Legislative and Regulatory Compliance	<p>Non-compliance with legislative and regulatory requirements increases the risk of supplier challenge and / or claim and may impact on the maximisation of opportunity to achieve efficiencies and value for money through procurement activity undertaken.</p> <p>The absence of an effective / robust management trail increases the potential for adverse publicity should a challenge or claim be submitted that requires evidence of how the processes had been administered and also how decisions had been made.</p>	Medium	Contracts / Procurement / Commissioning	Implementation Date Elapsed - Revised Date Provided	30-Sep-2021	30-Sep-2022	2	<p>AMA 1</p> <p>Procurement training will be delivered to key officers of the Authority to increase awareness of and to facilitate compliance with the requirements of the PCRs and Authority CSOs. A filing system and a collaboration platform (i.e. egress workspace) will be utilised for procurement activity moving forward to allow for the sharing and review of documentation between all relevant stakeholders aligned to the process flows / requirements of Authority CSOs.</p> <p>Responsible Officer Head of Finance & Corporate Services</p> <p>Target Implementation Date 30th September 2021</p>	<p>Update Note 17/05/2022: Initial Gateway approval document has been drafted which will form the basis of the key officer procurement training . Subject to availability and timing, we're considering commissioning the training from either BMBC procurement team or possibly from CIPFA Procurement Network.</p> <p>The new YORTender system has now been implemented and is in use, key officers have received training and BMBC are to deliver overarching training to the wider team.</p> <p>The Gateway document will define the systems for sharing and storing procurement activity. In essence YORTender will become the key area for managing our contracts and procurement projects, ensuring a central record. Our current SharePoint Procurement library will also continue to be used as a shared space for additional reference, any draft documents prior to upload if appropriate, user guides etc.</p>	George Graham, Director Gillian Taberner, Head of Finance and Commercial Services	David White