

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

Audit Review Title	Report Issued Date	Agreed Management Action (AMA)	Progress Update	Officer Responsible and Timescale
Accounts Receivable	11/03/2021	<p>The processes and procedures for dealing with credit control and debt recovery will be fully reviewed as part of 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>Recruiting to the Finance Team Leader role took a lot longer than anticipated, due to the challenging market currently, and took three attempts over the last 6 months. The impact of this has delayed our progress taking this action forward.</p> <p>However, we have now successfully appointed, and the Finance Team Leader started in post on 12/09/2022 and one of their initial priorities is to drive this project forward. We have now created a working group and a timeline for completing this action in full by 31/03/2023.</p>	<p>Financial Services Manager</p> <p>Revise to 31 March 2023</p>
Accounts Payable - Operational Procedures		<p>1) The team working on accounts payable will complete the documentation of new procedure manuals for all the relevant accounts payable processes for the new finance system. These will be reviewed and signed off by the Finance Team Leader and Financial Services Manager and regularly reviewed thereafter.</p> <p>2) The Purchasing Cards Procedures and Cardholder Guide will be completed to reflect current Administrator details and telephone numbers.</p>	<p>1) The new procedure manuals have been completed for the accounts payable processes on Advanced Financials. They will now be subject to an initial review by the new Finance Team Leader before a final review and sign-off by the Financial Services Manager.</p> <p>2) The Purchasing Card Guide has been updated with the relevant administrator contact details. Implemented 30/09/22.</p>	<p>Financial Services Manager</p> <p>Item 1 – revise to 31 Dec 2022</p> <p>Item 2 – Completed</p>

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DPO Survey – GDPR Staff Awareness		Mandatory GDPR Refresher training will be provided for all staff 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.	Staff have been undertaking the training throughout August and September. The last few staff remaining that need to complete will have done so by the end of October.	Head of Pensions Admin Revised to 31 October 2022
HR Governance - Training Programme	22/01/2020	<p>A whole organisation approach to managing requirements for learning and development will be adopted. The aim is to create programmes (utilising e-learning and other technologies) which cover:</p> <ul style="list-style-type: none"> •Induction •Annual refreshers (in areas such as data protection, anti-fraud, etc.) •Pension admin career grade <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 properly recognised.</p>	<p>The work on the interim measures of developing an induction programme online using LinkedIn Learning is well progressed and should be rolled out in the Autumn. Likewise, training requirements are being collated from the current round of annual appraisals and will be reviewed once all appraisals are complete, in order to identify and commission centrally provided training where appropriate.</p> <p>The work to procure a new HR system and to develop a Learning and Development strategy will be separate, large pieces of work which will take longer to deliver.</p> <p>Implementation date revised to 31st May 2023.</p>	Head of Finance & Corporate Services, and HR Business Partner Revised to 31 May 2023
HR Governance - Workflow / Reminders	20/12/2021	Review and streamline appraisal workflow process, enabling a central system that will prompt appraisers of the annual timelines. To be a key part of the system specification for the new HR system.	A series of communications and briefings with managers was undertaken for the 2022 appraisal round to highlight importance and timescales required for completion. The target for completion by all line managers was extended to 30 Sept 2022 and compliance with this will be reviewed and confirmed in the October audit update.	Head of Finance & Corporate Services 30 Sept 2022

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Investment Income - Operational Procedures		The finance team 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.	All the procedure manuals have now been completed for the processing of transactions on Shareholder. They will now be subject to an initial review by the new Finance Team Leader before a final review and sign-off by the Financial Services Manager. Revised Implementation Date 31/12/2022.	Financial Services Manager Revise to 31 Dec 2022
Online Retirement Tool - Added Voluntary Contributions	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.	SYPA have instructed Barnett Waddingham LLP to undertake a review of the AVC provisions. This is due to be completed by the end of September 2022. It is expected the results will be put forward to the Pensions Authority following the conclusion of this review.	Benefits Team Manager Revised to October 2022
Procurement Insurance - Legislative and Regulatory Compliance	29/10/2020	Procurement training will be delivered to key officers of the Authority to increase awareness of and to facilitate compliance with the requirements of Authority CSOs. A filing system and a collaboration platform 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.	The new YORtender system has been implemented and is in use, key officers have received training. Monthly checks are in place to ensure contracts have been published in line with Contract Standing Orders (CSOs). A new Gateway Approval document has been drafted to help guide staff on the procedures as well as to ensure each stage is properly documented. Following an initial review of the document, further amendments are required to tailor the stages of this to SYPA processes and it will then be reviewed by Internal Audit during October, prior to being rolled out. The rollout of the Gateway document will be done in conjunction with some bespoke procurement training to be commissioned from the CIPFA Procurement Network, that will be provided to all officers involved in undertaking procurement activity.	Head of Finance & Corporate Services, and Governance & Risk Officer Revised to December 2022

Table 2: Actions Fully Completed Since Last Report

Audit Review Title	Finding / Implication	Action	Officer Responsible and Timescale
Pensions Review Process Child Pensions - 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.	<p>Reporting will involve: 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 reported 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>Action complete - Child pension report presented to Local Pensions Board in August 2022.</p>	Benefits Team Manager
Pensions Review Process Child Pensions - 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.	<p>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 of all child beneficiary member files and addressing any approval requirements with the HoPA, where necessary.</p> <p>Action complete - Child pension report presented to Local Pensions Board in August 2022.</p>	Head of Pensions Administration, Benefits Team Manager

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UPM Payroll - Operational Procedures	Lack of detailed and up to date operational procedures relating to the payment of advances may result in uncertainty of roles and responsibilities, inconsistencies in processes and / or a lack of appropriate approvals. In addition, in the absence of key staff, this could impact on business continuity.	<p>The Transactions Officers have all been fully trained and briefed, including on the processing of advances. The Transactions Senior Practitioner will provide refresher training for the Transactions Officers, and the Transactions Officers will produce procedure manuals for the various scenarios involving advances, including detail on when an advance can be made, and approvals required. These will be reviewed and signed off by the Transactions Senior Practitioner and checked by the Financial Services Manager by September 2022; and regularly reviewed thereafter.</p> <p>Action complete 30/09/2022.</p> <p>The new advances procedure has been produced by the team and reviewed by the Transactions Senior Practitioner. The Financial Services Manager has checked to see that the procedure is now in place and that the team are comfortable with their tasks and responsibilities in this area.</p>	<p>Financial Services Manager</p> <p>Implemented 30 September 2022.</p>