

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
Verification of Assets - Property Holdings	December 2022	<p>A number of variances found on reconciliation between records.</p> <p>Lack of an accurate and up to date record of property holdings within the Authority's Portfolio, increasing the risk of inaccurate financial records and misappropriation of assets held.</p>	<p>The nature of the agricultural portfolio with a large number of landholdings and farms does mean that there can be apparent variances and a need to investigate and reconcile these – sometimes arising just from different names used by different parties for parcels of land for example – and in recent years, we have undertaken a large exercise to map all of the agricultural portfolio properties to both title deeds and land registry references; this was examined in detail by our external auditors for their audit of our 2021/22 Annual Accounts and their work concluded satisfactorily.</p> <p>Following the finding above, we are now in the process of engaging with Bidwells, the agricultural property advisors, to investigate and resolve the variances in records held.</p>	<p>Service Manager Finance</p> <p>March 2023</p>
Treasury Management Policy	December 2022	<p>The Treasury Management Strategy for 2022/23 was not submitted to the South Yorkshire Pensions Authority for approval until 8th September 2022.</p> <p>Whilst discussions with key officers and a review of the Strategy revealed minimal changes since the Treasury Management Strategy for 2021/22, it is best practice to ensure that the Strategy is submitted to and approved by the Authority prior to commencement of the financial year to provide assurance that legislative, regulatory, and best practice requirements have been incorporated.</p>	<p>The delay in submitting the strategy for 2022/23 for approval was strictly a one-off occurrence, as a result of staffing shortages and there were no changes to any of the limits or policy from the previous year.</p> <p>The preparation of the 2023/24 Strategy involved a full review and refresh of the strategy, taking account of the latest CIPFA TM Code, and liaison with our TM advisors at Link and aligning any changes with the Authority's strategic objectives.</p> <p>The Treasury Management Strategy for 2023/24 was submitted to the February 2023 Authority meeting alongside the Budget and MTFS and was approved.</p> <p><b>Action Completed.</b></p>	<p>Service Manager Finance</p> <p>March 2023</p>

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Risk Management - Operational Procedures	November 2022	Lack of operational procedures and relevant training 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.	<p>A new risk management software system has been purchased and implementation is taking place during spring 2023.</p> <p>Risk Management Training:</p> <ul style="list-style-type: none"> <li>a) Some internal training / guidance will be rolled out to service managers, beginning with a pilot phase in line with the implementation of the risk management software.</li> <li>b) Formal risk management training will be commissioned from an external provider to be delivered in-house for all managers.</li> </ul>	<p>Head of Governance</p> <p>April 2023</p>
Pensions Administration System - 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.	<p>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) – This action has been completed</p> <p>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>Further information has been requested from Civica to feed into updating this action with a view to it being completed by the end of March 2023.</p>	<p>Assistant Director – Pensions/ Service Manager - Pensions Systems</p> <p>Revised to March 2023</p>

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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.	This work was delayed slightly due to the departure of the Benefits Team Manager who was leading on the review internally and compiling data on service performance to feed into/be considered alongside the external review process. The new Benefits Team Manager is now in post so this work will re-commence.	Service Manager – Benefits  Revised to March 2023
Procurement Insurance - Legislative and Regulatory Compliance	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 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 CSOs.  The Gateway approval document is currently being reviewed by Internal Audit as part of the Procurement Compliance (Follow Up) Review. Identified amendments to be considered and actioned accordingly prior to sharing with the training provider.  Current CSO's will be reviewed as part of the Constitution review with a more in depth review once the procurement bill comes into force, estimated at September 2023	Director, Assistant Director – Resources  Revised to April 2023
Information Governance - Records Management / Document Retention Policy	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.	Some progress has been made in revising areas of Data Protection Policies with sign off of DPIA and Information Sharing Agreement. Throughout February activities will be undertaken to redraft Data Protection and Retention Policies, Data Breach and FOI process.	Assistant Director – Pensions  Revised to March 2023
Information Governance - Action Plan	18/08/2020	Lack of a framework upon which the Authority can monitor and evidence its progress in addressing the areas of non-compliance with GDPR requirements.	The process maps will be fully reviewed and potentially change format to avoid duplication of information held across the organisation.  Due to Governance Team capacity the process mapping has been delayed. This is a large scale activity; a more realistic target timescale for completion is the end of this calendar year.	Assistant Director – Pensions  Revised to December 2023

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Information Governance - Records Management		A more detailed Records Management/Document Retention Policy will therefore be developed his will include a review of the current wording of the Privacy Notice to ensure consistency with the new Policy.	<p>The policy review is planned to be completed by March 2023, however the overall review of the detailed records management system is a bigger piece of work. Due to Governance Team capacity this area has been delayed. This is a large scale activity, a realistic timescale would be Q3 2023.</p> <p>Exploratory activity will commence in Q2 onwards to identify a DP software system with the capacity to create asset registers, process maps and potential macro functionality to retention, deletion, archiving and safe disposal of personal data.</p>	<p>Assistant Director – Pensions</p> <p>Revised to December 2023</p>

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Table 2: Actions Fully Completed Since Last Report

Audit Review Title	Report Issued Date	Finding / Implication	Agreed Management Action (AMA) Progress Update	Officer Responsible and Timescale
Accounts Payable - 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	All the procedures have now been completed by the team and are up to date. The Finance Team Leader has reviewed all the Procedures and the Financial Services Manager has done an existence check on them.  <b>AMA completed.</b>	Service Manager Finance  Completed January 2023
DPO Survey – GDPR Staff Awareness		Staff Awareness in regard to individual roles and responsibilities regarding GDPR requirements.	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.  All staff have now completed training.  <b>AMA completed.</b>	Assistant Director – Pensions  Completed January 2023
Financial Management System - 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.	All the procedures have now been completed by the team and are up to date. The Finance Team Leader has reviewed all the Procedures and the Financial Services Manager has done an existence check on them.  <b>AMA completed.</b>	Service Manager Finance  Completed January 2023
HR Governance - Workflow / Reminders	20/12/21	Review and streamline 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.	<b>AMA completed.</b>	Assistant Director – Resources  Completed December 2022

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Investment Income - 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.	All the procedures have now been completed by the team and are up to date. The Finance Team Leader has reviewed all the Procedures and the Financial Services Manager has done an existence check on them.  <b>AMA completed.</b>	Service Manager Finance  Completed January 2023
Main Accounting - 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.	All the procedures have now been completed by the team and are up to date. The Finance Team Leader has reviewed all the Procedures and the Financial Services Manager has done an existence check on them.  <b>AMA completed.</b>	Service Manager Finance  Completed January 2023