

Pensions Agreed Management Actions as at 3rd July 2023

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 - Budget Management and Monitoring 2022/23 - I1 - Documented Procedures and Training	<p>Lack of clearly defined processes and appropriate training for budget management and monitoring may result in uncertainty of roles and responsibilities and inconsistencies in processes.</p> <p>There may be a failure to implement robust financial management and monitoring arrangements resulting in a failure to effectively manage budgets, with variances identified and appropriate corrective actions not implemented in a timely manner. In addition, in the absence of key staff, this could impact on business continuity.</p> <p>An over reliance on the Assistant Director – Resources could result in budget managers and holders neglecting their specific responsibilities</p>	Medium	Pensions; Financial Management	Not Yet Due	31-Jan-2024		0	<p>AMA 1 : As the work progresses during the course of 2023/24 to increase the level of delegation of a lot of this work to the Financial Services Manager and Finance Team Leader in particular, and then to involve Senior Finance Officers as well, a procedure manual will be developed and kept under review on an on-going basis. This will be coupled with training for these officers in this area – primarily on-the-job training, supplemented by appropriate CPD training on the principles and practice of budget management.</p> <p>Training for budget holders will be developed and delivered as part of AMA 3.</p> <p>Responsible Officer Gillian Taberner, Assistant Director - Resources</p> <p>Target Implementation Date 31/03/2024</p>		Gillian Taberner, Assistant Director – Resources	Pamela Radley
PA - Budget Management and Monitoring 2022/23 - I3 - Proactive ownership of budgets by budget holders	Without access to real time budget and actual financial information and appropriate training around budget management and monitoring, budget holders may not be able to monitor and control their budgets appropriately and effectively.	Medium	Pensions; Financial Management	Not Yet Due	31-Dec-2024		0	<p>AMA 3: This will be addressed via a series of actions:</p> <p>Setting up access for named budget holders to the finance system.</p> <p>Developing and delivering training for these budget holders – both on how to use the system and on budget management / monitoring.</p> <p>Finance team working with the budget holders to help develop their awareness and encourage greater level of involvement and ownership as part of the overall budget monitoring and setting process.</p> <p>(We are a small team and therefore will approach this with AMA 1 as the first phase, followed by work on AMA 3. Progress on this action is expected to start during 2023/24 but the realistic target completion timescale for this will be by the end of 2024).</p>		Gillian Taberner, Assistant Director – Resources	Pamela Radley
PA - End to End Interfund Transfer In 2022/23 - I1 - Interfund Transfer Process Delays	Failure to address the cause of delays in the interfund process may impact on the member's ability to transfer their previous pension rights into the South Yorkshire Local Government Pension Scheme and impact on the benefits available to them when accessing their pension. Also, delays will increase the risk of complaints and reputational damage to the organisation.	Medium	Pensions; Performance Management and Data Quality	Not Yet Due	30-Sep-2023		0	<p>AMA 1: A review of the reminder process is to be undertaken which will consider the frequency of reminders issued, content within standard reminder documentation and how reminders are evidenced on the UPM system to provide for a complete audit trail.</p> <p>The review will also consider the reason for delays and action that can be taken to address these.</p>		Lindsay Grayson, Benefits Team Manager	Sarah Shepherd
PA - End to End Interfund Transfer In 2022/23 - I2 - Lack of Escalation Procedure	Failure to establish a formal escalation route to report issues / concerns in relation to the receipt of pension contributions from the previous pension provider impacting on management's ability to address areas of concern and ensure that interfund transfers are processed in a timely manner.	Medium	Pensions; Performance Management and Data Quality	Not Yet Due	30-Sep-2023		0	<p>AMA 2: During review of the reminder process, consideration will be given to inclusion of a formal escalation route to report on delays in receipt of information from both the previous employer and also the previous pension provider.</p>		Lindsay Grayson, Benefits Team Manager	Sarah Shepherd

Pensions Agreed Management Actions as at 3rd July 2023

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 - HR Governance - 13 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 - Management Response Not Received	31-Jul-2020	31-May-2023	4	<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 properly recognised.</p> <p>This is a very significant programme of work which will</p>	<p>Update Note 02/02/2023:</p> <p>The position remains largely unchanged. However, additional resources have been allocated to support L&D activity and match training needs to courses etc. The aim is to fill this role before the end of March. In addition a renewed effort is being made to capture L&D needs for all staff as part of the appraisal process. It is recognised that this time taken to fully address this issue is significantly longer than is desirable but in terms of the issues being dealt with this is lower priority than some others although management recognise its importance to the organisation and are committed to addressing it.</p>	George Graham, Director	Caroline Hollins
PA - Information Governance - 11 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-Sep-2023	6	<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 03/07/2023:</p> <p>DP templates finalised and process drafted for DPIA and DSAR. Data Breach process is under review to enhance the system in line with ICO requirements.</p> <p>Whilst work in this area has been delayed due to other work priorities, the action plan is progressing and the new processes and templates will be submitted to SMT July/Aug 2023</p> <p>Programmes of Awareness Training to follow new process sign off by SMT</p> <p>Implementation date revised to 30th September 2023</p>	Assistant Director Pensions	Caroline Hollins

Pensions Agreed Management Actions as at 3rd July 2023

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 - Information Governance - 13 - 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	31-Dec-2023	4	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 02/02/2023: Due to Governance Team capacity and capability the process mapping has been delayed. This is a large scale activity, a realistic timescale would be Q3 2023. Implementation date revised to 31 December 2023	Assistant Director Pensions	Caroline Hollins
PA - Information Governance - 14 - 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	31-Dec-2023	4	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	Update Note 02/02/2023: Due to Governance Team capacity and capability this area has been delayed. This is a large scale activity, a realistic timescale would be Q3 2023. 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. Implementation date revised to 31 December 2023.	Assistant Director Pensions	Caroline Hollins
PA - Online Retirement Tool - 12 - 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	31-Aug-2023	5	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 03/07/2023: An Independent Advisor has been appointed to undertake a wider review of our AVC providers. Report awaited and will be reviewed and actioned appropriately once received. Implementation date revised to 31st August 2023.	Lindsay Grayson, Service Manager Benefits	Caroline Hollins

Pensions Agreed Management Actions as at 3rd July 2023

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 - Pensions Admin System PIR - I1 - Improvement Plan	Failure to maintain an up to date Improvement Plan that captures all gaps / areas for improvement arising from the review of the Specification of Requirements, impacting on management's ability to effectively manage and monitor delivery of agreed actions to full implementation and address areas of non-delivery.	Medium	Pensions; Performance Management and Data Quality	Not Yet Due	30-Sep-2023		0	AMA 1: The Improvement Plan is now being reviewed within the Monthly Account meetings and actions arising are being documented. Discussions cover all areas CIVICA need to improve UPM to meet the target. The RAG rated actions are currently being reviewed by the Interim Assistant Director – Pensions and we are awaiting a recent update on some of the amber actions.		Andy Kenyon, Service Manager Pensions Systems	Caroline Hollins
PA - Pensions Admin System PIR - I2 - User Acceptance Testing	Failure to undertake detailed and timely user acceptance testing, increasing the risk of adopting a system that is not fit for purpose and upon which to supplier has not fulfilled its contractual obligations.	High	Pensions; Information Governance / Security	Not Yet Due	30-Sep-2023		0	AMA 2: The work to be delivered by CIVICA on improvements to Monthly Data Collection and Aggregations is expected around August 2023. A plan and project management approach for UAT will be in place to ensure this is carried out promptly and properly documented in order to ensure the updates are rigorously tested and feedback provided to CIVICA as required. This UAT will involve the Systems team and relevant teams in Pensions Admin who are the main users of the processes being tested. Internally, any system improvements would be tested within 1 month of receiving a release with a focus on the changes mentioned in the release notes from CIVICA. The Database Management improvements require an update from CIVICA, which has been requested and is being monitored by the Head of ICT.		Andy Kenyon, Service Manager Pensions Systems	Caroline Hollins
PA - Pensions Admin System PIR - I3 - LGPS User Group Action Log	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 proactively managed, monitored and escalated where concerns arise.	Medium	Pensions; Performance Management and Data Quality	Not Yet Due	30-Sep-2023		0	AMA 3: Minutes and Actions from the Monthly Account Meetings have now been reinstated so improvements are logged. A LGPS UPM group acknowledged by CIVICA that has regular meetings both with and without CIVICA. Added to this a separate forum will be created, facilitated by SYPA, and separate from CIVICA where the same group of funds can share updates on their experiences, issues and resolutions.		Andy Kenyon, Service Manager Pensions Systems	Caroline Hollins
PA - Pension Savings Statements - I2 - Improvement Plan	A lack of an Improvement Plan that captures all issues / concerns arising from the annual Pension Savings Statement exercise, impacting on management's ability to effectively manage and monitor delivery of agreed actions to full implementation and the Service's ability to address the concerns identified and complete the exercise by the deadline.	Medium	Pensions; Performance Management and Data Quality	Not Yet Due	30-Sep-2023		0	AMA 2: We plan to revitalise the Improvement Plan to suit a more modern way of processing annual allowances on the whole and will need to look at it in more depth. We have been made aware of a significant change to the way that Statements are calculated from 22/23 and the information we require from employers now differs to previous years. This is something we are trying to prioritise with the time limitations we current hold. The SYPA have now appointed a Monthly Data Contributions Team within the Benefits Team structure who will assist in bringing monthly data up-to date which may allow us to obtain the required information more promptly.		Tom Dove, Pensions Technical Specialist Katherine Morrison, Technical and Training Officer Becky Uttley, Pensions Technical Specialist	Caroline Hollins

Pensions Agreed Management Actions as at 3rd July 2023

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 - Pension Savings Statements - I3 - Additional Data from Employers	Preparation of Pension Savings Statements on estimated figures and / or failure to notify the member of this increases the risk of inaccurate Statements and / or declaration of tax charges to the HMRC by the member.	Medium	Pensions; Financial Management	Not Yet Due	31-Dec-2023		0	AMA 3: We believe the best course of action to improve this development would be to liaise with our Engagement Team who deal directly with the employers (starting with the 4 main council employers) and work with them to develop a better way of requesting the information rather than individually for each case. The issue is that we are not aware of which members will require a PSS before the Annual Benefit Statements are run therefore having to estimate figures where we have not yet received confirmation. We could request the employers provide the same information for all of their employees, but we could be looking at breaches where the information is only required for a very small amount of the overall employ. This needs a deep dive into to find out the best solution moving forwards but believe it is something we will be able to incorporate to decrease workload for our employers.	Update Note 02/05/2023: Meeting to be arranged with the Engagement Team and ABS Sub-Team to start a plan of working with employers.	Tom Dove, Pensions Technical Specialist Katherine Morrison, Technical and Training Officer Becky Uttley, Pensions Technical Specialist	Caroline Hollins
PA - Procurement Insurance - I1 - Legislative and Regulatory Compliance	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. 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.	Medium	Contracts / Procurement / Commissioning	Implementation Date Elapsed - Revised Date Provided	30-Sep-2021	31-Aug-2023	5	AMA 1 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. Responsible Officer Head of Finance & Corporate Services Target Implementation Date 30th September 2021	Update Note 02/05/2023: The review of the Constitution (including the current CSO's) will be completed for approval at the June 23 Authority meeting. The Gateway approval document has now been reviewed by Internal Audit and will be submitted to SMT for approval once reviewed alongside the updated CSO's. The training will be scheduled in to take place in the Autumn once all documents and policies are aligned and approved.	George Graham, Director / Gillian Taberner, Assistant Director Resources	David White
PA - Risk Management - I1 - Operational Procedures	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.	Medium	Information Governance	Implementation Date Elapsed - Revised Date Provided	31-Jan-2023	30-Sep-2023	2	AMA 1:- As part of the plan to involve middle management in the risk management work, we will produce an operational guidance / procedure document for reference to complement and support the Risk Management Framework already in place. Responsible Officer: Jo Garrison, Corporate Manager – Governance Target Implementation Date: 31st January 2023 AMA 2:- We will also identify and commission relevant training on risk management to be provided for the managers involved. Responsible Officer: Jo Garrison, Corporate Manager – Governance Target Implementation Date: 31st January 2023	Update Note 02/05/2023: Due to the revisions to the training, development and implementation programme for the Pentana Risk Management Software, the expected 'go live' date is now 24th August 2023. Exploration of wider risk management training will still continue through this period however an overall revised target date is necessary to align with the implementation of the new system. Target implementation date revised to 30th September 2023	Jo Stone, Head of Governance	Dee Beleckaite

Pensions Agreed Management Actions as at 3rd July 2023

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 - Treasury Management 2022/23 - I1 - Treasury Management Policy	Lack of a detailed and up to date Treasury Management Strategy that has been recently reviewed, approved and published may result in a misalignment with strategic objectives and priorities, lack of clarity with regards to processes to be adopted and individual roles and responsibilities and a failure to take into consideration any changes in legislative / regulatory requirements.	Medium	Information Governance	Implementation Date Elapsed - Revised Date Provided	31-Mar-2023	31-Dec-2023	1	<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 Treasury Management Strategy for 2023/24 will be prepared in time to be submitted to the February 2023 Authority meeting alongside the Budget and MTFS. The preparation of the 2023/24 Strategy will include undertaking a full review and refresh of the strategy, taking account of the latest CIPFA TM Code, and we will be liaising with our TM advisors at Link and aligning any changes with the Authority's strategic objectives. After the Strategy has been considered and approved by the Authority, then it will be communicated to all officers engaged in Treasury Management work.</p>	<p>Update Note 03/04/2023: The new TM strategy was taken to the February 2023 Authority meeting and approved by members. Following the approval the strategy has been circulated to all officers involved.</p> <p>The final piece of work in this area is to complete a schedule for the strategy which brings together all our procedures, and roles/responsibilities in one place.</p> <p>Revised Date 31/12/2023</p>	Will Goddard, Service Manager Finance	Sarah Shepherd
PA - Verification of Assets - I1 - Property Holdings	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.	Medium	Assets	Implementation Date Elapsed - Revised Date Provided	31-Mar-2023	31-Dec-2023	1	<p>AMA 1: Context: 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>AMA: 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>Update Note 03/04/2023: We have been liaising with our property advisors Bidwells to establish which land holdings are active with each solicitor. Following this piece of work we are now engaging with the Solicitors to remove a number of sold land holdings from their records and explain three holdings that are unexplained. Due to the nature of the work with the solicitors this could take some time, we are however confident with the records we hold, alongside the Bidwells records now, and it is the final work with the solicitors we need to finish to complete the AMA.</p> <p>Implementation date revised to 31/12/2023.</p>	Will Goddard, Service Manager Finance	Sarah Shepherd