

Progress Update on Agreed Management Actions

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
End to End Interfund Transfer In 2022/23 - Interfund Transfer Process Delays	May 2023	<p>Delays in the interfund process may impact on the member's ability to transfer their previous pension rights and impact on the benefits available to them when accessing their pension.</p> <p>A review of the reminder process is required 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>Work has continued on the development of the process for escalation of urgent queries, however the final process has still to be agreed. The wording in the reminder letter is currently being worked on. The Service Manager Benefits will be working closely with the Assistant Director – Pensions to progress this action to be completed by March.</p>	<p>Service Manager – Benefits</p> <p>Revised from December 2023 to March 2024</p>
Risk Management 2022/23 - Operational Procedures	August 2022	<p>Lack of operational procedures and relevant training may result in uncertainty of roles and responsibilities, inconsistencies in processes, failure to adhere to requirements.</p>	<p>AMA: The agreed actions were to commission training for managers to support their involvement in preparing operational risk registers and to produce documented guidance for them that would complement the Risk Management Framework.</p> <p>The training was commissioned and delivered in September 2023.</p> <p>The Risk Management Framework was fully updated with additional guidance reflecting the training that had been held and this was approved in December 2023.</p> <p>The updated Framework also refers to training available and that the Governance team will work with relevant managers to guide and support them on implementing the operational risk registers.</p> <p>Therefore, officers consider that these actions have now been completed and will liaise with the internal audit service (Corporate Assurance Team) to confirm this can be closed off.</p>	<p>Head of Governance</p> <p>February 2024</p>

Progress Update on Agreed Management Actions
Appendix A

Table 2: Actions Fully Completed Since Last Report

Audit Review Title	Report Issued Date	Finding / Implication	Progress Update	Officer Responsible and Timescale
Information Governance - Action Plan	2021 - updated by annual work programme of DPO	Lack of a framework upon which the Authority can monitor and evidence its progress in addressing the areas of non-compliance with GDPR requirements.	<p>The action plan is in place and being reviewed with Internal Audit on a monthly basis. The action plan includes all areas of compliance and has a timeline for completion for each area. Whilst there are some bigger areas of work contained within the action plan, including the review of the process maps, which still need addressing it is proposed that this action is closed due to the fact that the action plan provides the framework upon which the Authority can monitor and evidence its progress.</p> <p>AMA Completed</p>	<p>Head of Governance</p> <p>Completed January 2024</p>
Pensions Admin System PIR - Improvement Plan	June 2023	An up-to-date Improvement Plan that captures all gaps and areas for improvement arising from the review of the Specification of Requirements is required to assist in monitoring delivery of agreed actions.	<p>There is now a robust process in place for monitoring the delivery of agreed actions. Monthly account meetings are taking place, which include minutes where there is a review of previously raised areas for improvement, actions occurring from them and highlighting of any new areas that are considered less than adequate.</p> <p>AMA Completed</p>	<p>Service Manager - Pensions Systems</p> <p>Completed January 2024</p>
Pensions Admin System PIR - User Acceptance Testing	June 2023	Detailed and timely user acceptance testing is required to mitigate increasing the risk of adopting a system that is not fit for purpose and upon which to supplier has not fulfilled its contractual obligations.	<p>We have now commissioned the system supplier to provide the service of installing new releases and a timeline has been agreed with the Authority to ensure prompt testing before a release is put into the live system. Internally we have created a new method of testing where the relevant departments test their aspects of the new release to a set deadline using the Task Planner in Teams.</p> <p>AMA Completed</p>	<p>Service Manager - Pensions Systems</p> <p>Completed January 2024.</p>
Pensions Savings Statements 2022/23 - Improvement Plan		An Improvement Plan that captures all issues / concerns arising from the annual Pension Savings Statement exercise is required 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.	<p>A significant number of Pension Savings Statements have been issued within the required HMRC deadline. Work continues on a number of backlog cases which should be resolved shortly.</p> <p>AMA Completed</p>	<p>Team Leader - Support</p> <p>Completed December 2023</p>

Progress Update on Agreed Management Actions

Appendix A

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Pension Savings Statements - 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.	<p>The Engagement Team and ABS Project Team have worked on a plan to develop further work with employers. As a result, the expectation is now that fewer people will exceed the Annual Allowance (AA) in the coming year due to the change in the revaluation date and the increase in the AA limit to £60k. This should have an impact on the number of employer queries raised.</p> <p>AMA Completed</p>	<p>Team Leader - Support</p> <p>Completed December 2023</p>
Procurement Insurance - 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>	<p>The CSO's have been updated in line with current procurement regulations and approved by the Authority. A Gateway approval document has been implemented into the procurement process which captures each stage of the management approval process and gives staff a consistent framework to record various outcomes.</p> <p>The Gateway document also refers staff to the appropriate route for storing all tender documentation on YORtender</p> <p>Procurement training was delivered to relevant staff by CIPFA on 29 January 2024.</p> <p>AMA Completed</p>	<p>Assistant Director Resources</p> <p>Completed January 2024.</p>
Treasury Management - 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.	<p>The updated Treasury Management Strategy was approved by the Authority in February 2024. The Strategy has been circulated to all officers involved. The final piece of work, the draft Treasury Management Schedule was completed in December and has been reviewed by the Head of Finance. This area of work is now fully complete.</p> <p>AMA Completed</p>	<p>Head of Finance</p> <p>Completed December 2023</p>

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Appendix A

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Verification of Assets - 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.	<p>The work with the solicitors was completed on the agricultural portfolio in December 2023, which completed this management action.</p> <p>Project Chip was finalised and completed in February 2024, at which point the record keeping for the agricultural portfolio transferred.</p> <p>AMA Completed</p>	<p>Head of Finance</p> <p>Completed December 2023</p>