

Pensions Agreed Management Actions as at 9th June 2024

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	Corporate Assurance Officer
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 for financial management.</p>	Medium	Pensions; Financial Management	Implementation Date Elapsed - Revised Date Provided	31-Jan-2024	31-Jul-2024	2	<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>	<p>Update Note 01/05/2024: In regard to delegation through the team, the Head of Finance and Performance (HoFP) has now taken ownership of the process from the Assistant Director Resources (ADR), and ADR now only undertakes review and discussion with HoFP at the draft report stage. The Finance Team Leader and Senior Finance Officers have received on-the-job training and development throughout 2023/24. This has been an iterative process through working on the four quarterly monitoring reports and the budget setting process for 2024/25. The final two tasks outstanding in this area are as follows: <ul style="list-style-type: none"> •Full calendar of all Finance reporting deadlines to ensure workload is resourced correctly throughout the team •Procedure manuals for budget monitoring work are developed The two tasks above are partially completed, but not yet finalised for review. The two tasks will be finalised for review through the Q1 budget monitoring process in July 2024.</p> <p>AMA is partially completed. Implementation date revised to 31st July 2024 for completion of the final two tasks.</p>	Gillian Taberner, Assistant Director – Resources	Caroline Hollins
PA - Budget Management and Monitoring 2022/23 - I3 - Proactive ownership of budgets by budget holders	<p>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.</p>	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	Caroline Hollins

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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-2024	9	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.	Update Note 01/05/2024: A draft retention policy and records management document are being reviewed by SMT lead. A working group will be established to further develop the processes and procedures. Implementation date revised to 30th June 2024.	Jo Stone Head of Governance & Corporate Services	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	31-Dec-2024	5	<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. 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.</p> <p>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.</p>	<p>Update Note 01/02/2024: This action forms part of the Data Management Action Plan. It is intended to address the document retention actions in two stages. Phase one will involve an initial review with a particular focus on medical information. The target implementation date for this is March 2024 however a more detailed exercise will need to be carried out as part of the review of the asset registers.</p> <p>Phase 2 will require a more detailed review and update with particular focus on:</p> <ul style="list-style-type: none"> Retention of all personal data and lawful basis to retain Email Retention Email Archiving Data Cleansing Manual / Electronic / Microfiche Data minimisation Data anonymisation/encryption/pseudonymisation Data loss prevention <p>Implementation date revised to 31st December 2024 for completion of the full review.</p>	Jo Stone Head of Governance & Corporate Services	Caroline Hollins

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PA - Procurement Compliance (Follow Up) - I1 - Procurement Governance Framework	Lack of up-to-date guidance increases the risk of not complying with legislative requirements and for inconsistencies to be applied to procurement processes undertaken. This may impact on the realisation of efficiencies and / or value for money achieved through procurement activity and could result in legal challenges with regards to the processes adopted and decisions made.	Medium	Pensions; Procurement / Commissioning / Contract Management	Implementation Date Elapsed - Management Response Now Required	31-Jan-2024	10-May-2024	3	<p>Agreed Management Action 1</p> <p>The CSOs have recently been reviewed and updated as part of a wider review of the Constitution and are now reflective of current legislative requirements.</p> <p>AMA Implemented and closed.</p> <p>Agreed Management Action 2</p> <p>The CSOs will be further updated as required to reflect the introduction of the Gateway Approval Document and to incorporate best practice requirements. Approval of the CSOs from the Authority will be sought dependent upon the level / significance of the changes processed.</p> <p>Procurement guidance will be updated to ensure alignment with the revised CSOs and the Gateway approval document which will incorporate the standard templates required to facilitate the procurement process for omitted areas.</p>	<p>Update Note 01/05/2024:</p> <p>The procurement guidance for staff to follow is set out within the Gateway Approval document which has been updated and is now being used for all procurement exercises. This is additionally underpinned by provision of direct support and advice from the Governance team to all managers / officers undertaking procurement activity.</p> <p>Training on Procurement tailored to SYPA was delivered by the CIPFA Procurement Adviser for all relevant managers and staff in January 2024.</p> <p>The remaining action to complete is an update to the Contract Standing Orders (CSOs) to the purchasing thresholds used.</p> <p>This work on the CSOs is near to completion and updates to the spending thresholds will be completed by early May.</p> <p>Work is also in progress to update the new internal SharePoint Guidance page for procurement and the existing page links are up to date.</p> <p>Implementation date revised to 10th May 2024.</p>	Annie Palmer, Team Leader – Governance	David White
PA - HR Appraisals Process 2023/24 - I3 - Appraisals Process - Line Managers	Failure of Managers to consistently apply the HR Appraisals process to ensure the consistent and fair monitoring of Line Managers across the Authority, impacting on the effectiveness and efficiency of the organisation.	Medium	Pensions; Performance Management and Data Quality	Not Yet Due	31-Jul-2024		0	<p>A Leadership Team meeting held with middle managers and SMT on the 17th January 2024 included an agenda item to inform / remind them of the requirements when completing PDR's and 1:1's.</p> <p>The current 1:1 form will be adapted to include a new section around People Management for Line Managers – requiring their line manager to ask them if all 1-1s, probationary reviews and appraisals (as relevant) have been completed as required.</p>		Steph Barker, HR Business Partner	Paula McMullan
PA - HR Appraisals Process 2023/24 - I4 - Training and Development Recording and Monitoring	Failure to maintain a central Training and Development Plan to capture of all training & development requirements for individual staff members may lead to an ineffective and inefficient process for monitoring training requirements across the organisation.	Medium	Pensions; Information Governance / Security	Not Yet Due	31-Jul-2024		0	<p>A central location for the collation of training completed / required and the retention of certificates is currently being developed. All employees are to provide evidence of any training completed within the last 12 months, together with any certificates that can be captured on a central record to facilitate effective monitoring of the delivery of training and development across the organisation.</p>		Steph Barker, HR Business Partner	Paula McMullan