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
Budget Management and Monitoring- Documented Procedures and Training	March 2023	A clearly defined process and appropriate training for budget management and monitoring will be implemented to avoid uncertainty of roles and responsibilities and inconsistencies in processes. An over reliance on the Assistant Director – Resources could result in budget managers and holders neglecting their specific responsibilities for financial management. 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.	The agreed action was to increase the level of delegation of this work to the Head of Finance & Performance (HoFP) and the Finance Team Leader, to involve Senior Finance Officers as well, and to develop a procedure manual that will be 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. The majority of this action has already been achieved with the budget monitoring work for 2023/24 fully delegated to the HoFP supported by the FTL and the Senior Finance Officers who 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: •Full calendar of all Finance reporting deadlines in place to ensure workload is resourced correctly throughout the team. •Procedure manuals for the budget monitoring work to be fully documented. 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.	Head of Finance and Performance Revised from March 2024 to July 2024

Audit Review Title	Report Issued Date	Finding / Implication	Progress Update	Officer Responsible and Timescale
Information Governance Records Management / Document Retention Policy	Updated by annual work programme of DPO	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. Office.	This action is contained with the Information Governance Action Plan and forms part of the second phase of the plan, which is regularly reviewed with the Corporate Assurance Team. The work on Information Management and Governance is a very significant and large scale project covering a wide range of policies and therefore has been planned in phases over a longer period. As part of the second phase of implementation, a more detailed update of the Records Management / Document Retention Policy is currently being developed, this will be linked to the review of the data asset register. Therefore, to allow for the detailed review required and involvement / engagement across the different service areas across the organisation, the target date for completion has been moved to December 2024.	Head of Governance and Corporate Services Revised from March 2024 to December 2024

Table 2: Actions Fully Completed Since Last Report

Audit Review Title	Report Issued Date	Finding / Implication	Progress Update	Officer Responsible and Timescale
End to End Interfund Transfer In - Interfund Transfer Process Delays	May 2023	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. 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.	Plans to message the Pension Manager of the fund we are awaiting the interfund from have been developed and will be implemented to avoid delays. A plan is now in place to make changes to the reminder letter and any subsequent chasers will be evidenced separately on the system. **AMA Completed**	Service Manager Benefits Completed April 2024

Audit Review Title	Report Issued Date	Finding / Implication	Progress Update	Officer Responsible and Timescale
End to End Interfund Transfer Process - Lack of Escalation Procedure	May 2023	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.	All Pensions Officers know to escalate any issues to their team leader or SP however and this process will be captured in our process guides. A formal system of reporting any backlogs to SMT is also now in place. **AMA Completed**	Service Manager Benefits Completed April 2024
Online Retirement Tool - Added Voluntary Contributions	January 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 action was originally around AVC provider delays causing issues with the launch of the deferred online retirement journey. The journey launched successfully and was not negatively impacted by AVC provider delays. **AMA Completed**	Service Manager – Benefits Completed April 2024
Procurement Compliance (Follow Up) - Procurement Governance Framework	October 2023	Guidance requires updating to mitigate the risk of not complying with legislative requirements and ensure a consistent approach be applied to procurement processes undertaken.	The Contract Standing Orders (CSOs) have now been updated to refer to the Gateway Approval Document and revised internal thresholds. These revisions are limited and within the delegated authority of the Chief Finance Officer, therefore not required to be taken to Authority for separate approval. However, the separately planned full review of the CSO's to take account of changes required as a result of the new procurement bill will be taken to the Authority for approval in September. The scope of this agreed action was solely on the limited updates for referring to the gateway approval and internal thresholds, therefore this action can now be closed off. **AMA Completed**	Team Leader – Governance Completed June 2024

Audit Review Title	Report Issued Date	Finding / Implication	Progress Update	Officer Responsible and Timescale
Actuarial Transition - Project Management	March 2023	The absence of a Project Management Framework to effectively manage the actuarial transition may result in a lack of clarity with regards to roles and responsibilities, inability to manage / monitor / mitigate risks relating to transfer of the actuary and failure to meet project objectives.	Following the appointment of the Service Manager - Programmes and Performance, appropriate project management arrangements are now in place and have been rolled out. These will be used for any future actuarial transfers. **AMA Completed**	Assistant Director – Pensions Completed April 2024
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.	Risk Management training was delivered in September 2023 for all managers and officers with relevant responsibilities, including SMT and middle managers. The Risk Management Framework was updated and approved by the A&G Committee in December 2023. This was a comprehensive update that included incorporating improvements based on the risk management training received and expanding on the processes and guidance for managers in implementing risk management, that will be complemented with direct support from the Governance team when setting up new operational risk registers. **AMA Completed**	Head of Governance Completed April 2024
HR Appraisals Process - Appraisals Process - Line Managers	March 2024	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.	Middle managers and SMT were informed/reminded of the requirements when completing PDR's and 1:1's at a Leadership Team meeting in January 2024. The current 1:1 form has been 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 and this is now in use. **AMA Completed**	HR Business Partner Completed June 2024