Outstanding Actions Due by October 2025

None

Actions Fully Completed Since Last Report

Audit Review Title: Pensions Review Process - Child Pensions Issued Date: September 2025			
Finding: The audit found inconsistencies in working practices resulting in a lack of clarity with regards to processes to be adopted and individual roles / responsibilities. **Implication:** This may result an increased risk of not meeting the applicable legislative / regulatory requirements and the potential for untimely or misplaced payments, causing possible financial and reputational damage to the Authority.			
Priority	**Agreed Action**	**Progress Against Action**	**Officer Responsible and Timescale**
Medium	**Staff are to be reminded of the importance of actioning requests in a timely manner. Examples of areas requiring vigilance, will be provided to staff to demonstrate issues stemming from a lack of due diligence in certain areas.** **Regular reminders of these scenarios are also to be integrated within team meetings.**	An email covering this action was sent to relevant staff and arrangements are in place for regular reviews. In addition to this the Service Manager - Benefits will be looking at reporting to ensure any child pension in payment that may go past the future review date is picked up immediately. **AMA Completed**	Service Manager - Benefits **Completed August 2025**

Summary of Agreed Actions Not Yet Due

	Audit Title	Summary of Agreed Action	Owner and Target Timescale
1	Budget Management and Monitoring	Ensure proactive ownership and involvement of budget holders in setting and monitoring budgets. **Update** - The roll-out of the eProcurement system has now taken place across the Authority, meaning budget holders now have access to the Finance system. The only final outstanding element of the AMA is: *Developing and delivering training for these budget holders – both on how to use the system and on budget management / monitoring.* We are currently engaging the Finance software provider to develop the reports and dashboards that will enable budget holders to actively monitor their budgets in the system from Q1 2026/27. Alongside this piece of work we are pulling together a training plan involving both external specialists and internal specialists to develop the budget holders' skills and confidence. The target implementation date has been revised to 31 July 2026 to allow for training and development.	Head of Finance & Performance Revised from 31 December 2025 to 31 July 2026
2	Pensions Review Process - Child Pensions SMT Reporting	Report to be presented to SMT detailing the outcome of the Child Pension exercise, including how any issues arising from the exercise will be addressed to provide assurance that the overall procedures and UPM system are functioning as intended.	Service Manager - Benefits 31 December 2025