

Outstanding Actions Due by December 2025

None

Actions Fully Completed Since Last Report

Audit Review Title: Fund Contributions - Accuracy of Pension Contributions Issued Date: October 2025			
Finding: Lack of one employer's engagement in the audit. Implication: Inability to provide management with the assurance that monthly pension contributions have been correctly calculated.			
Priority	Agreed Action	Progress Against Action	Officer Responsible and Timescale
Medium	To communicate our disappointment in the lack of engagement for this audit to the Employer and also inform the DfE.	Employer has been contacted regarding their lack of engagement and the DfE have been emailed and a response received for further information on the Breach. An article in the Novembers Employer Newsletter mentions the importance of engagement with Audit and a reminder article will be placed in the July Newsletter each year. AMA Completed	Service Manager – Employer Services Completed October 2025

Progress Update on Agreed Management Actions
Appendix A

Audit Review Title: Cybersecurity - Extended Procedure Delay Issued Date: November 2025			
Finding: Large gaps between planned annual testing. Implication: Potential impact on Business Continuity due to increased risk of system back-up failures occurring in a live incident.			
Priority	Agreed Action	Progress Against Action	Officer Responsible and Timescale
Medium	The annual back-up and restoration data testing has been booked and scheduled for completion within the Authority by the end of November, with the testing scheduled to be completed across two days (19th and 20th November 2025).	Disaster recovery testing was successfully completed on 19–20 November 2025. All relevant systems, services, and applications were restored to the Virtual Recovery Platform (VRP) within the Recovery Time Objectives (RTOs) defined in the SYPA Business Continuity Plan 2025. Annual testing will form part of the ICT – Infrastructure annual work schedule moving forward. AMA Completed	Service Manager – ICT Infrastructure Completed November 2025

Progress Update on Agreed Management Actions
Appendix A

Audit Review Title: Pensions Review Process - Child Pensions - SMT Reporting Issued Date: September 2025			
Finding: Failure to provide Senior Management with detailed information on the outcome of the Child Pension exercise. Implication: Management's ability to effectively manage the recovery of overpayments made, and the financial / reputational position of the Authority.			
Priority	Agreed Action	Progress Against Action	Officer Responsible and Timescale
Medium	Report to be developed to inform SMT on the outcome of the Child Pension exercise, including how any issues arising from the exercise will be addressed.	This AMA is now complete - reports are checked by projects team to prevent overpayment of child pensions. A report is now presented to SMT periodically on the position of all children's pensions. AMA Completed	Service Manager - Benefits Completed October 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: <i>Developing and delivering training for these budget holders – both on how to use the system and on budget management / monitoring.</i> 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	Cyber Security Risk Assessment Policies	A suite of documentation and formal procedures will be developed to enable the standardisation of the process across the Authority enabling consistency across all services areas. Work is in progress but due to the scale of the implementation, this has been given an implementation target date of September 2026.	Head of ICT 30 September 2026