

Audit Area		Response	Audit Noted at Management Review	Current Status / Outstanding Issues / Follow-ups
Transfer In	1	<p>As Staff are in the team for a reasonable length of time it would be beneficial for them to have training on the TVIN documents in order to ensure they set up a more accurate process.</p> <p><b>Disagree:</b> The process is accurate but the doc does not split TVIN TVOUT etc. This is not a training issue the problem is the amount of time it takes to open the number of record and read the existing docs.</p>	24.07.2017	No further action required.
Transfer In	2	<p>At letter stage the administrator amended the letter every time</p> <p>1 On the option form the date is put into bold (completed by)</p> <p>2 Put in letter an instruction to complete the options fully</p> <p>Would recommend the letter being reviewed and amended as we should be sending standard letter i.e. consistent by all staff.</p> <p><b>Agree</b></p>	24.07.2017	Completed
Transfer In	3	<p>More Formal training to ensure a larger number of staff are able to assist on TVIN work as this would be beneficial as a distinct lack of general knowledge of TVIN's.</p> <p><b>Agree</b></p>	24.07.2017	Completed
Transfer In	4	<p>Guidelines on checking would be advantageous to ensure all checkers follow the same principles.</p> <p><b>Disagree</b> The auditors confirmed that this was raised by a member of staff but when they checked the guidelines are already there.</p>	24.07.2017	No further action required.

<b>Provision and Interpretation of Information Relating to the LGPS and Firefighters Pension Schemes</b>	1	<p>Re-numbering of points 3.1.4 and 3.1.5 due to two lots of 3.1.3.</p> <p>3.1.4/3.2.1 - 'another manager' and 'relevant staff' - possibly change wording to say "manager of relevant work area" or similar as could be more specific.</p> <p>3.2.3 - 'Unsolicited guidance' this could be rephrased as the term is ambiguous. – to other relevant sources</p> <p>3.6.2 - Seems to be a word missing after Bradford MDC...(who)</p> <p><b>Agree:</b> To update QAP</p>	24.07.2017	<p>Reminder sent 1.11.17 &amp; 30.11.17. Updated QAP received. (8.12.2017)</p> <p>Completed</p>
<b>Provision and Interpretation of Information Relating to the LGPS and Firefighters Pension Schemes</b>	2	<p>Disclosure – Awareness training sessions to be arranged for all service centre staff on Disclosure. Communication Team &amp; Assist. Technical Services Manager to arrange this.</p> <p><b>Agree</b></p>	24.07.2017	Completed
<b>Provision and Interpretation of Information Relating to the LGPS and Firefighters Pension Schemes</b>	3	<p>Disclosure – In the previous audit in March 2015, it was mentioned that ICT were putting a system in place in respect of the monitoring of disclosure time limits. This is not yet complete.</p> <p><b>Agree:</b> Haroon currently working with ICT to produce reports and once done to be tested and monitoring system set up</p>	24.07.2017	<p>Reminder sent 1.11.17 &amp; 30.11.17. Reports now created and in final testing. To set up a system to record results, the investigation of breaches and reporting breaches to be set up by 31.01.2018 (08.12.17). Most reports are done but few of them still need some work. All be done by end of October (04.07.18)</p>

<b>Provision and Interpretation of Information Relating to the Local Government Pension Scheme and Firefighters Pension Schemes</b>	4	Data Protection - There is a new Data Protection legislation that needs to be implemented by 25th May 2018. However, no decision has been made on who will take the lead on this. Will we have enough time to implement any changes? Agree: Management Response: <b>Agree:</b> Yunus and David R attend Council's Information Security Meetings and are leading this. They are to feedback any actions required to implement GDPR.	24.07.2017	Results will be verified after April 2018. Yunus has confirmed all is completed (04.07.2018)
<b>Provision and Interpretation of Information Relating to the Local Government Pension Scheme and Firefighters Pension Schemes</b>	5	Technical Secure Area Whilst there is a secure technical area on J Drive, it would appear that it needs updating in order to be used more efficiently in respect of the recording of topical briefings from the Actuaries and the circulation of bulletins received from LGPC and other sources to ensure that information is up-to date, readily identifiable and retrievable. <b>Agree</b>	24.07.2017	Reminder sent 1.11.17 & 30.11.17. Information now put into relevant folders and Technical Document Log updated. (8.12.17)
<b>Document Imaging Team Functions</b>	1	There are set times for the collection of post. Although emails may have been sent in the past confirming what time it is collected, we feel that it should be displayed next to the post collecting trays to remind people what the times are for collection during the day. <b>Agree</b>	24/07/2017	New signs to be put by post trays. Done 8.11.17

<b>Document Imaging Team Functions</b>	2	<p>Incoming documents where a member of WYPF has returned a form for completion to the member.</p> <p>The document does not have a barcode or the barcode will not be useable as it is a photocopy. When the form is returned it is a piece of incoming post that has to be scanned and then quality checked. If however a barcoded insert sheet was sent with returned document then the post would be scanned and start appropriate process. The barcoded insert sheet would only need to have details of member and type of case you were dealing with.</p> <p><b>Agree/Disagree:</b> In principle this is a good suggestion but I am not sure how it would work in practice as a large number of additional barcodes would be required. However, I am sure most of returnable post is already barcoded?</p>	24/07/2017	Most of returnable post has a barcode to start the relevant process. If the service centre have forms that they send out that do not have a barcode and they would like it to start a specified process they would need to liaise with IT to set this up.
<b>Document Imaging Team Functions</b>	3	<p>The Working Instructions for DIT were issued in February 2010. Although most of the WI's remain relevant, they could be brought up to date with relevant references to P5 being replaced by UPM. Also WI-DIT08 has only one section that has been completed, and the rest should have been completed by June 2010. This does not seem to have been done.</p> <p><b>Agree</b></p>	24/07/2017	All are now updated (20/10/2017)
<b>Internal Quality Audits</b>	1	<p>Several audits where a response was not received within 10 working days. Should managers be more mindful of the deadline?</p> <p><b>Agree:</b> Tahir will keep reminding managers</p>	30.01.2018	Completed
<b>Internal Quality Audits</b>	2	<p>In the QAP 213 Audit 2016 there were 2 minor non-conformities but no CAR forms were completed</p> <p><b>Agree:</b> This audit is very comprehensive and detailed. Awaiting originators response to complete the necessary documents.</p>	30.01.2018	Work in progress

<b>Internal Quality Audits</b>	3	On timetable, Admission of New bodies audit was scheduled for Jan-March 17, however this is still outstanding. <b>Agree:</b> Audit is now completed	30.01.2018	Completed
<b>Internal Quality Audits</b>	4	When the audit was completed the register of audits for Monthly Contribution Audit was not detailed on the Audit Results Summary 2016/17. <b>Agree</b>	30.01.2018	Completed
<b>Overpayment Process</b>	1	The procedure was last updated in May 2015 and we feel that its needs to be updated to reflect the current working practises of this area. In particular point 2.5 needs amending as QAP 216 has been withdrawn. Also given the involvement of the finance section in this area we feel that this needs to be detailed in the QAP. <b>Agree:</b> QAP amended to delete reference to QAP 216.	28/11/2017	Completed
<b>Overpayment Process</b>	2	The overpayment policy in section 3.0 currently states overpayments in excess of £50 will be recovered using the methods listed, but each case will be considered taking into account; how the overpayment occurred, the ability of the individual to repay, the amount of distress caused to the individual, the potential cost of appeal in relation to the overpayment, and current / relevant HMRC legislation. As part of the audit we have identified that the fund issues invoices for overpayments over £50 and would only consider the above points if the member said they were unable to repay the overpayment. We therefore feel that the wording should be changed to reflect the current working practices to something like..  Overpayments in excess of £50 will be recovered using the methods listed below. Where the member has indicated that they are unable to repay each case will be considered taking into account the following:.... <b>Agree:</b> Wording of overpayment recovery policy amended.	28/11/2017	Completed

<b>Overpayment Process</b>	3	The policy does not detail who authorises write off's for Lincolnshire cases. We understand that Jo Ray would need to do this. The policy needs to be amended to show this. <b>Agree:</b> Wording of overpayment recovery policy amended.	28/11/2017	Completed
<b>Overpayment Process</b>	4	The policy states that: A register of ALL overpayments written off will be kept and reported to Management Review on a quarterly basis.  However, there is no reference to this in the last 3 Management Review minutes from May, July and October 2017. <b>Agree:</b> Informed relevant person where to obtain the information	28/11/2017	Completed
<b>Overpayment Process</b>	5	The policy under point 3 and 6 references HMRC Legislation, however, it is unclear from the cases we have seen how this is taken into account. We feel that a file note should be created in each record where we have decided to write off the overpayment detailing the actual regulation we feel the case meets as per HMRC requirements. Advice can be sought from the Technical Services Manager to help with this. <b>Response.</b> Awaiting further information	28/11/2017	Reminder sent 17.5.18. reminder 18.5.18
<b>Overpayment Process</b>	6	Overpayment/write off cases may need to be appear on the Pension Regulator's Breach Register. Do we need to have an internal process where these cases are referred to the Technical and Development Manager. <b>Response.</b> Awaiting further information	28/11/2017	Reminder sent 17.5.18. reminder 18.5.18

<b>Overpayment Process</b>	7	<p>The policy states that</p> <p>The Director of WYPF must approve the writing-off of debts which are £100 or over.</p> <p>The Service Centre Group Manager or other members of Management Review can give approval for amounts below £100.</p> <p>However from speaking to finance we understand that WYPF write off cases are sent to the councils central finance section to be authorised. The policy needs to be updated to reflect this.</p> <p><b>Agree:</b> Wording of overpayment recovery Policy amended to reflect new limits and arrangements for write offs</p>	28/11/2017	Completed
<b>Overpayment Process</b>	8	<p>We understand that there is a separate document that finance use in regards to write off cases, but as this was under review it was not possible to see this. Once this document has been updated does this need to be incorporated or referenced to the WYPF's published policy and/or procedure.</p> <p><b>Disagree:</b> Spoke to Finance Team and they use the amended point 6 of the overpayment recovery policy.</p>	28/11/2017	No further action required
<b>The provision of advisory services relating to incapacitated pensioners</b>	1	<p>The QAP 255 needs amending as certain working practices have now changed. e.g.</p> <p>QAP 255 – 3.2 says “a Senior Pensions Officer or the Team Manager perform the following activities” but this work is now done by all staff members.</p> <p>QAP 255 3.3 h – says “ the Pensioner Services Manager has to authorise the appointment of the receiver by signing the receiver form” but for urgent cases, this form could also be authorised by the Service Centre Group Manager.</p> <p><b>Agree:</b> QAP to amend</p>	27/03/2018	Completed

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