

ACTIONS AND RECOMMENDATION TRACKERS

Report of the County Treasurer

Please note that the following recommendation is subject to consideration and determination by the Board before taking effect.
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Recommendation: that the Board notes funds progress on completing actions arising from internal audits and Pension Board member recommendations or requests.

1. Introduction

- 1.1. As part of an agreed actions from previous board meetings an Audit action log has been created to track progress and completion of audit actions and recommendations. In addition, officers have also produced a log of actions and requests raised by the Pension Board.

2. Trackers

- 2.1. The Audit Actions tracker allows Board Members to monitor responses, actions and progress against audit findings from internal audit reports. The programme of internal audits is agreed with fund officers on an annual basis and undertaken throughout the year. The attached tracker for Peninsula Pensions includes actions arising from 2018/19 and 19/20 audits completed to date. No audit reports for the Pension Fund audits undertaken during 2019/20 have yet been published.
- 2.2. The Actions and Recommendations tracker compiles a list of actions, recommendations and requests raised by the Devon Pension Board. The attached list includes items dating back to April 2018. Previously completed actions have been removed

3. Conclusion

- 3.1. The Board is asked to note the attached action trackers.

Mary Davis

Electoral Divisions: All
Local Government Act 1972
List of Background Papers - Nil
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PENINSULA PENSIONS AUDIT TRACKER			APPENDIX 1	
Recommendations 2018/19	Priority	Management response and action plan including responsible officer	Follow up response	ACTIONED?
Peninsula Pensions (total days 45)				
Audit	Days	Proposed Quarter		
Communication with Stakeholders (joint audit, 16 days in total)	8	Q1*		
General Data Protection Regulations (GDPR) compliance	8	Late Q1/early Q2		
Death in service / Death of Pensioners	10	Q3		
Quality assurance/control area	8	Q4		
Planning, reporting and advice	5	Q1-4		
Contingency	6			
Communication with Stakeholders				
The planned revision to the Communications Policy should include reference to the General Data Protection Regulations which came into effect in May 2018. Should GDPR communications compliance activity be deemed by management to constitute a 'material change' in policy, it is recommended that the Communications Policy should be updated immediately to reflect this.	High	Agreed. GDPR will be considered in relation to the Communication Policy and revision due to take place this year, prior to the November 2018 IPFC meeting, and alongside item d) at recommendation 1.1.3 below regarding Data Protection. Devon Pension Fund - Assistant County Treasurer (Investments & Treasury Management) by 30/11/18)		1/2/19 confirmed by CT Investments Manager that Communications Policy was updated shortly after this audit and approved by Committee November 2018
The next scheduled review of the Communications Policy provides management with an opportunity to give consideration to the relevant provisions of the Pensions Regulator Code of Practice 14 'Governance and Administration of Public Service Pension Schemes', that relate to communication standards, and to update the Communications Policy accordingly, as required.	Opportunity	Agreed. Consideration will be given to this in relation to the Communication Policy revision due to take place this year, and alongside recommendation 1.1.4 where the Pension Regulator's Code makes reference to statutory provision of information requirements. Devon Pension Fund - Assistant County Treasurer (Investments & Treasury Management) (by 30/11/18)		1/2/19 confirmed by CT Investments Manager that Communications Policy was updated shortly after this audit and approved by Committee November 2018
The following examples of areas covered within other Pension Fund Communications Policies, are provided for management consideration in relation future revision of the Devon Pension Fund Communications Policy:		Agreed. Consideration will be given to these examples in relation to the Communication Policy revision due to take place this year. Devon Pension Fund - ACC (Investments & Treasury Management) by 30th November 2018		1/2/19 confirmed by CT Investments Manager that Communications Policy was updated shortly after this audit and approved by Committee November 2018
a) Annual review of the Fund's Communications Policy				
b) Reference to Pensions Helpline number / email within the Policy document				
c) Reference to improving Service Standards e.g. seeking stakeholder feedback and the means for this e.g. on-line/Smart phone feedback form, feedback form included alongside Annual Benefit statement, feedback sought at all engagement events.		Avon Pension Fund's communications activity is identified as a potential good practice example for peer comparison purposes, for which the Avon Pension Fund webpages http://www.avonpensionfund.org.uk/ and on-line customer survey http://www.avonpensionfund.org.uk/customer-survey refer		
d) Inclusion of a section on Data Protection				
e) Reference to Pensions Pooling arrangements and Brunel Pension Partnership Ltd	Opportunity			

The Occupational and Personal Pension Schemes (Disclosure of Information) Regulations 2013 are applied by the service in relation to requests for information. Reference to these Regulations could be included within the Communications policy.	Low	Agreed. Consideration will be given to this in relation to the Communication Policy revision due to take place this year, and alongside recommendation 1.1.2. Devon Pension Fund - ACC (investments & treasury management) by 30th November 2018		1/2/19 confirmed by CT Investments Manager that Communications Policy was updated shortly after this audit and approved by Committee November 2018
It is recommended that management give consideration to CIPFA Guidance 'Delivering good governance in Local Government' in relation to effective engagement with stakeholders, and the West Midlands Pension Fund – good practice in stakeholder engagement case study included therein, in relation to possible application to future DPF Communication Policy revision.	Opportunity	Agreed. Consideration will be given to this in relation to the Communication Policy revision due to take place this year. Devon Pension Fund - ACC (Investments & Treasury Management) by 30th November 2018		1/2/19 confirmed by CT Investments Manager that Communications Policy was updated shortly after this audit and approved by Committee November 2018
It is recommended that consideration to be given to making clear reference within the Communications Policy to the availability of information in alternative formats, e.g. Braille or audio version, how this can be requested by stakeholders and how the service would facilitate this.	Medium	Agreed. Consideration will be given to this in relation to the Communication Policy revision due to take place this year. Devon Pension Fund - ACC (Investments & Treasury Management) by 30th November 2018		1/2/19 confirmed by CT Investments Manager that Communications Policy was updated shortly after this audit and approved by Committee November 2018
Quantitative measures for which the service could make provision to collect, measure and monitor include: i) satisfaction survey results relating to Communications and use/content of website; and ii) website usage figures, including in relation to the DPF Investments and LGPS webpages, and, should it be possible to do so, the number of 'hits' against the on-line Communications Policy document (when the updated document is communicated to stakeholders and published).		Agreed. Conversations are on-going between Peninsula Pensions management and the DCC Communications Team in regard to the collection and analysis of website usage figures (including in relation to 'new views', 'bounce back' etc) and discussion will take place internally regarding the appropriate timescale for consideration of implementation of additional customer feedback mechanisms regarding the Devon Pension Fund - Communication Policy and potentially additional Peninsula Pensions webpages. Customer feedback is also being sought from employers and via management client liaison.		Ongoing
It is recommended that the service progress monitoring and analysis of website usage figures, and consideration of an on-line website satisfaction survey, and that thought should also be given to monitoring satisfaction with communication outside of that provided on-line.	Medium	A review of website content is planned for this financial year and this recommendation will be considered alongside that review. Head of Peninsula Pensions by 31 March 2019		Ongoing
It is recommended that management consider resource availability to take forward the work of making the Communications strategy a living document following the internal restructure exercise.	Opportunity	Agreed - Head of Peninsula Pensions by 31 March 2019		Currently under review
It is noted that there are Peninsula Pensions webpages, applicable to LGPS members and employers, which would benefit from updating. These include, at the time of audit, 'Member News', 'Member Newsletters' and 'Employer News'.		Agreed. This will be considered including within the website review and as per recommendation 2.2.1 above.		Have arranged regular meetings with DCC comms team to ensure pages are regularly reviewed and are kept up to date
Furthermore, other than the on-line 'Contact Us' form, there was no easily located customer feedback form or pop-up on-line survey found. It is noted that a survey for website users is something that is planned by Peninsula Pensions.		Head of Peninsula Pensions (by 31 March 2019)		Customer feedback option added to contact us page

It is recommended that customer feedback mechanisms are reviewed and planned activity in this area be progressed. As per Risk 1, Avon Pension Fund on-line customer satisfaction / feedback mechanisms are proposed as a possible good practice example	Medium			
It is recommended that management establish a contract or Service Level Agreement with the DCC Communications Team for services to be provided in 2018/19 by DCC, in order to ensure that working arrangements are documented, including the cost to be paid by Peninsula Pensions and level of service to be provided by the DCC Communications Team.	Medium	Agreed. This is in-hand and is being taken forward as a high priority action by management. Head of Peninsula Pensions 31/3/19		In progress
General Data Protection Regulations (GDPR) compliance				
It is recommended that the GDPR Project Risk Register Risk be further populated including in relation to risk scoring, updated on an on-going basis and to form part of the internal management conversation on GDPR, and for links to be made as required to the published DPF/PP Risk Register as appropriate.	Medium	Agreed. Head of Peninsula Pensions, and Technical & Compliance Manager – by 31 March 2019.		In progress
Data Protection Impact Assessments should be undertaken, and a process established for this process to become 'business as usual' for the service, including in relation to written process notes to be prepared and communicated to relevant teams regarding the required process to be followed.	Medium	Agreed. Head of Peninsula Pensions, and Technical & Compliance Manager, in liaison with DCC Data Protection Officer – by 31 March 2019.	Use same procedure as Devon County Council - link on GDPR Project document	Yes - No further action required
Management should establish, and in liaison with DCC Data Protection Officer as required, whether there is further action that is required to be taken by the service regarding 'data' transferred out side of the European Economic Area (EEA) in relation to Western Union pension payments made to bank accounts outside of the UK and correspondence to members living abroad.	Medium	Agreed. Head of Peninsula Pensions, and Technical & Compliance Manager, in liaison with the DCC Data Protection Officer – by 31 March 2019.		Actioned
Management to identify and take forward any required action resulting from the output from GDPR compliance questionnaires issued to third parties outside of DCC procurement processes (these bodies are understood to be Heywoods, Stormpress, Hugh Symons, RNIB, Target).	Medium	Agreed. Head of Peninsula Pensions, and Technical & Compliance Manager, in liaison with the DCC Data Protection Officer – by 31 March 2019.	All third parties have Data processing agreements in place	Yes - No further action required
The project and service will need to allow adequate time and resource to addressing the 'historic' paper records held by Peninsula Pensions, which are understood to be located at various locations (including Great Moor House, County Hall and Larkbeare); and consideration of 'historic' data held on the Altair system, for all client areas (including previous client areas), in liaison with the system provider Heywoods.	High	Agreed. In view of developing a high level plan or strategy for addressing historic records. Head of Peninsula Pensions, and Technical & Compliance Manager – by 31 December 2018. The review of historic records will be a longer term piece of work for which resource will need to be identified to aid completion.	Head of PP to liaise with County Hall to arrange removal / destroyal of historic papers held there. Need to consider re removal of data in line with retention policy going forwards (ALTAIR)	Head of PP contacted DCC facilities management to arrange disposal
It is recommended that management prepare an internal process notes document for data security and data breach procedures and for this to be communicated to all staff.	High	This has been completed. The process is documented within training material, which has been communicated to officers. The documentation is located within the Peninsula Pensions central repository on SharePoint, and this location has been communicated to officers.		Yes - No further action required

Management may wish to consider, for internal reference purposes, completion of the ICO data protection self-assessment toolkit.	Opportunity	Agreed. Technical & Compliance Manager, in liaison with the Head of Peninsula Pensions, to consider utilising the ICO toolkit, if deemed appropriate for the service. By 31 March 2019.		Agreed - to be actioned
Death in service / Death of Pensioners				
It is recommended that comprehensive written procedure notes be developed and maintained for use by Benefits team members involved in Death In Service / Death of Pensioner processes, for training and reference purposes.	Medium	Death in Service and Survivor procedure notes are now in place for use by the Benefits team. Management will ensure that all additional procedure notes, relating to 'death' processes are in place. Technical & Compliance Manager – by 31 March 2019.	Technical Manager (MG) to ensure in place on Pensioner Payroll team - to liaise with Pensioner Payroll Manager AT (11/1/19)	Actioned - procedure notes relating to 'death' processes in place (and have been since at least 2009 - on SharePoint)
It is recommended that all staff involved in the Death in Service / Death of Pensioners processes should be suitably trained, and their work monitored particularly in relation to the work of new or inexperienced team members, until the required level of competency is reached.	Medium	Agreed. Training in this area is on-going and will continue to be monitored by management. Head of Peninsula Pensions and Technical & Compliance Manager.	Form part of QA/QC arrangements	In progress
It is recommended that the Service review of internal Quality Check processes considers the initial audit advice, relating to the control environment, provided in 2017-18.	Medium	Agreed. Internal review of quality check processes is due to commence in Q4. This will include consideration of internal audit input and advice. Technical & Compliance Manager.		Arranged Feb 2019
In relation to purchasing of death certificates, it is recommended that only the named credit/debit card holder(s), in each case, procure required certificates and that, if necessary, Service working practices be updated to reflect this. Where there is a requirement for more than one person in the team to make purchases, the Service should consider what other options might be available, e.g. via issue of an additional card(s) or alternative means of purchasing.	Medium	This matter has been addressed. Additional cards have been issued to relevant team members. Head of Peninsula Pensions.		No further action required
It is recommended that management consider contingency arrangements in respect of Payroll death in service, death of member processes and in relation to review of team member access to information such as the General Register Office registers, the LGPS National Insurance Number database system, as part of these processes.	Medium	The support arrangements in place are considered to be sufficient. Workplace process videos are planned, making use of available technology, for training and contingency purposes. Technical & Compliance Manager.	Pensioner Payroll manual in place - Technical Manager to liaise with Pensioner Payroll Manager and arrange consideration of video software - commencing with 'running of payroll'	In progress
The use of the National Insurance Database should be taken forward to ensure compliance with regulations.	Low	Management will give consideration to this. Technical & Compliance Manager – by 30 September 2019.		Actioned
It is recommended that the Service continues to undertake regular deceased person matching/screening processes, and that resource is maintained to promptly review and action the outputs from these processes where action is required by the Service to prevent pensions overpayment.	Medium	Agreed. Head of Peninsula Pensions and Technical & Compliance Manager.		No further action - ongoing procedure
For business continuity purposes, it is recommended that more than one staff member be given access to and training on use of Tell Us Once, for the purpose of receiving and actioning death of member/pensioner notification.	Medium	Agreed in relation to team member access to and training on use of Tell Us Once. Technical & Compliance Manager – arrangements for this to be initiated by 31 March 2019.	2 officers have access - EER & Comms Manager and Pensioner Payroll Manager - consider additional user login	Actioned
Consideration should also be given to how on-line notification is received outside of DCC, including from Somerset, Torbay and Plymouth council areas.		Not agreed in relation to notification from outside of DCC as this is outside of Peninsula Pension's remit and would require national initiative.		
It is recommended that amounts owing, relating to death in service / death of member processes, continue to be monitored and regularly reported to management.	Medium	Agreed. Head of Peninsula Pensions and Technical & Compliance Manager.		No further action required - ongoing procedure (Finance team)

PENINSULA PENSIONS AUDIT ACTION TRACKER				APPENDIX 2
Recommendations 2019/20	Priority	Management response and action plan including responsible officer	Follow up response	ACTIONED?
Peninsula Pensions (total days 45)				
Audit	Days	Proposed Quarter		
Admission and Departure of Employers to the Fund		Q1		
Annual Reporting Compliance		Q2		
Pensions Regulator Code of Practice 14 compliance		Q2		
Interfacing and submission of employer data with the Pensions administration system, and use of Employer Self-Service		Q3		
Actuarial Valuation		Q4		
Admission and Departure of Employers to the Fund				
Annual Reporting Compliance				
It is recommended that management ensure that comprehensive procedure notes are put in place covering all these processes.				
These should include adequate reference to internal sign-off requirements and confirmation of the timescales for the completion and submission of returns, and make reference to related processes and information that is required for completion of the task, including where the responsibility for interdependent processes or provision of information sits within other teams.	Medium	Agreed. Technical & Compliance Manager by 31 March 2020		
It is recommended that management consider implementing a requirement for checklists, which could be held electronically possibly using the service internal SharePoint site, to be completed by officers for annual reporting tasks; given that these tasks fall outside of Altair (Pensions Administration system) taskflows. The completion and retention of checklists, to include internal sign-off where applicable, would provide an audit trail for management that the required tasks have been completed as required.	Opportunity	Consideration will be given to this recommendation. Technical & Compliance Manager 31 March 2020.		
As detailed above, consideration should be given to the use of exception and other system reporting where now or in the future accuracy of data submitted is not subject to verification at the time of processing. Thought should also be given to how corrections will be made in the event of inaccuracies being identified retrospectively, including where this has an implication for annual reporting returns.	Medium	Consideration will be given to this recommendation. Technical & Compliance Manager 31 March 2020.		
Pensions Regulator Code of Practice 14 compliance				
Interfacing and submission of employer data with the Pensions administration system, and use of Employer Self-Service				
Actuarial Valuation				

PENSION FUND AUDIT ACTIONS			APPENDIX 3	
Recommendations 2018/19	Priority	Management response and action plan including responsible officer	Follow up response	ACTIONED?
Pension Fund 40 days				
Audit	Days	Proposed Quarter		
Communication with Stakeholders (joint audit, 16 days in total)	8	Q1*		
Effectiveness of the Pension Board	10	Late Q1/early Q2		
Custodian Arrangements	7	Q3		
Responsible Investments	7	Q4		
Planning, reporting and advice	5	Q1-4		
Contingency	3			
Effectiveness of the Pension Board				
It is recommended that the Devon Pension Fund, Pension Board, webpage is updated to include the most recent version of the Devon Pension Fund Governance Policy and Compliance Statement (the version currently in the Pension Board section is marked as approved in 2015). A later version (marked as approved in 2017) is located in the pension fund investments section of the website.	Low	Agreed. Investment Manager, in liaison with the Head of Peninsula Pensions (by 31 March 2019)	Revised Governance Policy dated November 2018 loaded onto both parts of the website	Completed
Management to consider the difference in approach regarding provision of Devon Pension Board member contact details. If the reason is that DCC publish only DCC email addresses (Councillor email addresses being @devon.gov.uk; whereas other email addresses given as per the Peninsula Pensions webpages include external email addresses) consideration should be given to whether DCC email addresses should be provided/allocated to Devon Pension Board members. And in relation to Board member changes, it is recommended that any updates are made in both locations concurrently.	Medium	Agreed. It will be considered whether there is a way of referring users from the Democracy in Devon - Devon Pension Board member webpages to the Peninsula Pensions Devon Pension Board webpage for further information including contact details. Investment Manager / Assistant County Treasurer - Investments, in liaison with the Democracy team (31 March 2019). Management felt however that would not be appropriate for Devon Pension Board members who are not County Councillors or DCC employees to be provided with a devon.gov.uk email address	DCC email address issue has been explored but it is confirmed that this is not possible. Currently investigating updating the Democracy pages with links across to the Peninsula Pensions Pension Board page.	In progress
It is recommended that management continue to review Devon Pension Board member attendance at Board meetings and training events, and bring to the Board's attention accordingly consecutive non attendance at two meetings or two training events, in accordance with the Devon Pension Board Terms of Reference.	Medium	Agreed. Considerations will be given to attaching the attendance log to Board reports. Investment Manager / Assistant County Treasurer - Investments. 31 March 2019	First report of attendance provided to the Board October 2018. On Future Work programme for every April and October board meetings	Completed
It is recommended that all the on going actions agreed by management relating to recommendations within the 2017-18 Induction Process for New Board and Committee members audit continue to be progressed and completed in 2018-19.	Medium	Agreed	Completed though some committee and board members have yet to complete the TPR toolkit	Completed

The responses to the survey as shown in Appendic C should be reviewed and taken forward as appropriate by management	Medium	Agreed. The survey responses will be considered. Investment Manager / Assistant County Treasurer - Investments. 31 March 2019		Completed

Appendix 4

DEVON PENSION BOARD ACTIONS AND RECOMMENATIONS TRACKER

The actions tracker allows Board members to monitor responses, actions and outcomes against their recommendations or requests. The tracker will be updated following each board. Once an action has been completed, it will be shaded out to indicate that it will be removed from the tracker at the next meeting.

Date	Recommendations / Actions	Response	Progress
23/04/2018	67 - outcome of pending court case to be reported to members in due course	Final report to committee 15th September	Completed
03/04/2019	114 - Board members requested online/paper manual containing key documents and glossary of terms	In work -	In work though keeping an eye on developments with Good Governance Project as this now includes a focus on member development and knowledge
15/07/2019	125 - Investment Strategy statement - future revisions to expand on ESG and climate change issues	Awaiting MHCLG guidance	
15/07/2019	125 - Improved communication to members on ESG and climate change issues on website		
15/07/2019	127 - Ask fund employers to nominate fund representative based on ability to attend future meetings	Noted for future vacancies	Completed
15/07/2019	132 - Update audit and action logs with additional commentary on items marked 'in progress'.		Completed
15/07/2019	133 - Update future work programme to include attendance review as a standing item, over view of new audit system in January and governance review to the October meeting		Completed