

ACTIONS AND RECOMMENDATIONS TRACKERS

Report of the County Treasurer

Please note that the following recommendations are subject to consideration and determination by the Committee before taking effect.

The Board is asked to note the progress made on completing actions arising from internal audits and Pension Board recommendations and requests.

1. Summary

- 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. Trackers relating to previous years are attached where actions remain outstanding. Pension Fund actions can be found in Appendix 2 whilst those for Peninsula Pensions can be found in Appendix 3 (2019/20) and Appendix 4 (2020/21).
- 2.2. The Actions and Recommendations tracker compiles a list of actions, recommendations and requests raised by the Devon Pension Board. Previously completed actions have been removed (appendix 1).

3. Internal Audit Programme

- 3.1. Below is a reminder of this years audit plan for both the Pension Fund and Peninsula Pensions. Some audits have started though none to date have concluded.

Devon Pension Fund Plan 2021/22

| Audit risk areas | Days |
|---|------|
| 1. Investment Team changed working practices resulting from Covid-19 | 6 |
| 2. Communications Policy review | 7 |
| 3. Funding Strategy Statement review | 7 |
| 4. Member Training and Induction (including review of changed practices resulting from Covid-19, member on-line handbook and SharePoint site) | 10 |
| 5. The Pensions Regulator Code of Practice 14 / consolidated Codes of Practice compliance (joint audit) | 5 |

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| 6. Audit Planning, Advice and Reporting | 5 |
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Peninsula Pensions Plan 2021/22

| Audit risk areas | Days |
|---|-------------|
| 1. Member Self-Service | 10 |
| 2. First Response Team | 10 |
| 3. Payroll and Immediate Payroll System | 10 |
| 4. The Pensions Regulator Code of Practice 14 / consolidated Codes of Practice compliance (joint audit) | 5 |
| 5. Training and Internal Quality Check processes, post-implementation review | 5 |
| 6. Audit Planning, Advice and Reporting | 5 |

4. Conclusion

4.1 The board is asked to note the attached action trackers.

Mary Davis
County Treasurer

Electoral Divisions: All

Local Government Act 1972:

List of Background Papers - Nil

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Appendix 1

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 |
|------------|--|----------|---|
| 03/04/2019 | 114 - Board members requested online/paper manual containing key documents and glossary of terms | | Following January 2021 board meeting this is now being designed as an online tool. A sharepoint site is in development aimed as being a training and knowledge base hub for committee and board members. Will be in place for new committee and board member introductions in June. |
| 21/10/2019 | 142- Peninsula Pensions admin report = if possible report the breakdown of priority tasks | | Currently looking to review performance reports and will take this into consideration during this review. |
| 16/01/2020 | 158 - PP Performance reporting, consideration of including a reason why targets not met | | Currently looking to review performance reports and will take this into consideration during this review. |
| 06/07/2020 | 168 - To procure a domain name with email address extensions for use by members | | New domain name established for the new Fund website. Currently investigating if board members emails can use this. Target 31/07/2021 |
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| Date | Recommendations / Actions | Response | Progress |
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| PENSION FUND AUDIT ACTIONS | | | APPENDIX 2 |
|---|----------|--|------------------------------------|
| | Priority | Management response and action plan including responsible officer | Follow up response |
| Recommendations 2020/21 | | | |
| Pension Fund 40 days | | | |
| Audit | | | |
| Investment Strategy statement | Days | Proposed Quarter | |
| Performance Management | 8 | Q1* | |
| Risk Management and Reporting (including PP) | 10 | Late Q1/early Q2 | |
| Planning, reporting and advice | 8 | Q3 | |
| | 5 | Q1-4 | |
| Investment Strategy Statement | | | |
| Later iterations of the Investment Strategy Statement should refer to the Stewardship code 2020 | Medium | Agreed, we intent to actively pursue our renewal of our tier one status under the new version of the code. We will take reports to the investment and pension fund committee as appropriate. Given the timescales involved in the production of the annual report, it maybe that we are unable to make a submission until after the production of the 20/21 annual report. | estimate target date of 31/12/2021 |

| Peninsula Pensions Audit actions | | Priority | Management response and action plan including responsible officer | Follow up response | APPENDIX 3 ACTIONED? |
|--|-------------------------------------|--|---|--------------------|-------------------------|
| Recommendations 2019/20 | Peninsula Pensions (total days: 45) | Days | Proposed Quarter Q1 Q2 Q3 Q4 | | |
| Admission and Departure of Employers to the Fund Annual Reporting Compliance 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 | | | | | |
| Employer Contributions | | | | | |
| Management to consider implementing an annual review and testing of the Pensions Contributions Database. It is suggested that this should include a review of the standing data input for each financial year i.e. employer contribution rates and deficit values, to ensure that all Devon Pension employers and rates/values are accurately recorded on the database. A review of the use of Finest reporting, to ensure that all codes are included within the reports used. A review of the spreadsheets used for upload to the database are comprehensive, including the accurate use of formulas where applicable, that information uploaded to the database is fully and accurately uploaded and that database settings are accurately used in relation to reconciliation of contribution and deficit values received and values outstanding. Whilst the agreed audit days for the 2019-20 Employer Contributions audit review have now been fully utilised, Database integrity testing could be requested for inclusion in the 2020-21 internal audit plan, and/or in future years, if required. | Opportunity | Management may consider use of internal audit days to incorporate annual review and testing of the Pensions Contributions Database, whilst the database remains in its current form. However, this requirement would be considered by the Service alongside other risk areas and may not be a priority. Assistant County Treasurer – Investment and Treasury Management. DAP management post meeting note. It is anticipated that annual review and testing of the Pensions Contributions Database would require in the region of internal audit days being the suggested minimum number of days for individual internal audit reviews, given QA and reporting requirements. We will make a note of the above to discuss with management as part of the Devon Pension Fund annual internal audit planning process. If internal audit days are not utilised for this purpose, it is suggested that annual testing could be undertaken 'in-house' by an independent officer, for example another member of the Investments Team. | | | |
| Management to again consider automation of manual input processes. | | | Automation of processes has previously been considered and will be re-visited by management. There is work on-going within the authority in relation to 'change' programmes and implementation of new technologies and applications, for example including in relation to the use of Power BI reporting. This may have implications for the Employer Contributions work stream and management would not wish to duplicate effort by considering alternatives to current processes where this is already being considered, for example DCC programme teams. Any changes to current processes are likely to be longer-term in nature. And there would still be the need for internal checks and balances, for example to identify incorrect data input by employers contained within EASS return forms. It may be useful for a project approach to be taken in relation to consideration to any changes to Employer Contributions work streams, and for this to involve consultation with relevant colleagues, including the Devon Pension Fund Accountant, Assistant County Treasurer – Investment and Treasury Management, DAP, management post meeting note. Further to the question raised by the head of Peninsula Pensions, DAP ICT auditors could provide advisory suggestions in relation to automation of current processes. This could be considered within the 2020-21 internal audit planning process, should management require internal audit days to be utilised for this purpose. However, it is noted that this suggestion may be superseded in the event of DCC 'change' programme consideration of Employer Contributions processes. DAP will make a note of this accordingly. | | |
| It is recommended that management review the approach taken to the monitoring and reporting of employer deficit funding contributions, to ensure that a consistent approach is being taken and that any reporting requirements (such as to the Pensions Regulator) are being appropriately met; and for this to include liaison with the Devon Pension Fund Accountant, as required. This review could include a standard approach for all deficit payments where being paid outside of the monthly standing order e.g. via debtor invoice and regular review of the Outstanding Shortfall invoices log to provide accurate overview of amounts outstanding for payment for pension reporting purposes with resulting changes to current processes communicated to DPF employers where applicable | | Medium | There are reasons why deficit payments, and top-up deficit payments are collected outside of EASS return processes. A flexible approach has been taken by Devon Pension Fund, and it understood by other Pension Funds likewise in relation to this and in respect of arrangements for employers who have an outsourced payroll provider (whereby the outsourced payroll provider will have no involvement in employer deficit payments). As to whether a separate EASS form should be completed by employers who use an outsourced Payroll provider, in relation to employer deficit payments, this could be considered. Alternatively, management could review whether monitoring by Investments Team colleagues provides sufficient information for Peninsula Pensions finance team colleagues to reclude the need for additional EASS forms to be completed. The management response to recommendation 1.1.2 also refers and applies here, in relation to the possibility of a project approach being taken, in relation to consideration to any changes to Employer Contributions processes, and for this to involve consultation with relevant colleagues, including the Devon Pension Fund Accountant, Assistant County Treasurer – Investment and Treasury Management (By 31 May 2020) | | |

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| <p>Whilst the processes relating to the monitoring and collection of employer contributions (refer to Risk 1) and deficit funding contributions are well known and carried out by experienced Devon Pension Fund Investment Team officers, it is recommended for continuity purposes that these be documented within maintained internal process note documents.</p> | <p>Accepted. Assistant County Treasurer –Investment and Treasury Management.(By 31 August 2020)</p> | <p>Low</p> | |
| <p>It is recommended that management consider the potential streamlining of processes, as indicated above, where this may be of benefit to the services involved (Devon Pension Fund Investment Team and Peninsula Pensions Finance team).</p> | <p>Communications have improved within and between the teams, including in relation to the use of SharePoint and team channels. Thought may be given to further streamlining of processes, however this will be done in conjunction with any DCC change programme review of Employer Contributions processes, and in consideration of the recent Peninsula Pension Finance team processes review, so as not to duplicate effort within the organisation and to ensure a joined-up approach is taken. In the interim, the Investment Manager will investigate whether the Pensions Contributions Database could be made available to Peninsula Pensions Finance colleagues to view on SharePoint. Assistant County Treasurer –Investment and Treasury Management; and Head of Peninsula Pensions.</p> | <p>Opportunity</p> | |
| <p>Annual Reporting Compliance</p> <p>It is recommended that management ensure that comprehensive procedure notes are put in place covering all these processes.</p> | | | |
| <p>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.</p> | | <p>Medium</p> | <p>Agreed. Technical & Compliance Manager by 30 September 2021</p> |
| <p>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.</p> | | <p>Opportunity</p> | <p>Consideration will be given to this recommendation. Technical & Compliance Manager 30 September 2021.</p> |
| <p>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.</p> | | <p>Medium</p> | <p>Consideration will be given to this recommendation. Technical & Compliance Manager 30 September 2021.</p> |
| <p>Pensions Regulator Code of Practice 14 compliance</p> | | | |
| <p>Management should consider further populating the Data Improvement Plan and the Employer's Development Plan to include how progress can be regularly recorded and monitored. Monitoring results should be subsequently reported to management and the Devon Pension Board/Investment & Pension Committee, to ensure progress against the Plan remains on track.</p> | | <p>Medium</p> | <p>Thought will be given to whether this will be possible and in conjunction with the new data scores reports when received. Technical & Compliance Manager; and Head of Peninsula Pensions. (By 30 September 2021).</p> |
| <p>The Service should consider promoting wider use of the in-house tool, including in relation to possible income generation opportunities, should this be a tool that could be 'marketed' for other client (e.g. Police Constabulary and Fire & Rescue Service) use.</p> | | <p>Opportunity</p> | <p>This will be considered, however Fire and Police authorities retain responsibility for compliance as scheme managers. The self-assessment tool may be more applicable for other LGPS fund use. Technical & Compliance Manager; and Head of Peninsula Pensions.</p> |

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| <p>Management should consider incorporating a narrative describing the Service's approach to compliance with the Code, to be read in conjunction with the self-assessment document, explaining how the Service meets the required elements in addition to listing related evidence. This could be useful for continuity purposes, should another member of the team take forward the self-assessment process, and also in support of reporting compliance with the Code to management and the Devon Pension Board/Investment & Pension Committee.</p> | <p>Medium</p> | <p>Agreed. Production of a supporting narrative will be explored. Technical & Compliance Manager; and Head of Peninsula Pensions. (By 31 May 2020).</p> | <p>In progress, but has been put on hold pending changes to the Code of Practice.</p> |
| <p>An update should be taken to the Devon Pension Board / Investment & Pension Fund Committee in relation to overall TPR compliance, and high-level self-assessment outcomes and action plan.</p> | <p>Medium</p> | <p>Accepted. This is already planned and noted in the Devon Pension Board future work programme for January 2020. Head of Peninsula Pensions; and Investment Manager.</p> | <p>Update was provided to members of the Board and Committee at the March 2020 training event. Further assessment and update will be given once revised COP is in place.</p> |
| <p>It is noted that the Devon Pension Fund member training plan includes reference to members having, or being in the process of completing, the Pension Regulator Trustee Toolkit (on-line training). The above recommended update to the Board could potentially include reference to link to further information for members on the requirements of the Code, this may be of particular benefit to any new Board members.</p> | <p>Opportunity</p> | <p>Confirmation of the TPR Code of Practice 14 requirements is already in-hand. A member handbook and training manual is currently being drafted, which includes reference to the Code of Practice 14, and the knowledge and understanding requirements of Pension Board members. Investment Manager.</p> | |
| <p>Interfacing and submission of employer data with the Pensions administration system, and use of Employer Self-Service</p> | | | |
| <p>It is recommended that a high level quality control process for the use of ESS by LGPS employers is implemented by the Service to confirm that the amendment / entry is adequately evidenced and that correct information has been recorded on the system. This should only be a small annual retrospective sample to provide assurance to Peninsula Pensions regarding the quality of data submitted.</p> | <p>High</p> | <p>We are looking to introduce an on-line ESS training module, for which it will be possible to maintain a record of which employers have completed the training. We do not accept the recommendation regarding the introduction of a QC process to ensure that employers retain, and can provide evidence for any entries made. With over 400 employers in the fund this would be a resource heavy task and defeats the object of ESS. In addition to this, the potential backlash from employers if we ask them to evidence any entries could be significant. The revised administration strategy makes employers aware of their roles and responsibilities regarding the provision of timely and accurate data, and the implications of not doing so. Before the introduction of ESS, we have not conducted QC checks on data submissions and have instead queried potential data errors with employers when entries are either missing or appear to be incorrect. We will continue with this approach. However, we will consider the recommendation made below in 1.1.5 which will help to alleviate some of the risks and concerns that have been identified. Employer & Communications Manager – to be progressed in 2020/21.</p> | <p>No action required</p> |
| <p>Prior to roll out of the formula driven 'alert' to CARE pensionable pay figures provided for interface upload, the Service may wish to 'trial' the proposed 'alert' with an employer to provide assurance that it operates as expected. Furthermore, the Service may wish to consider whether it would be beneficial to include other such formula/parameter driven alerts within other interface templates for data quality improvement purposes.</p> | <p>Opportunity</p> | <p>The in-house developed 'alert' was not rolled out in January as further testing is required. These suggestions will be considered. Technical & Compliance Manager.</p> | <p>In progress</p> |
| <p>Actuarial Valuation</p> | | | |
| <p>The current Actuarial Valuation Communications (Project) Plan should be updated, in advance of the next valuation process, with one further column to provide details of the status of the task as at a recorded date, and this be updated regularly.</p> | <p>Medium</p> | <p>This will be considered, and it may be that a shared document for use by Investments Team and Peninsula Pensions colleagues will be appropriate. (Recommendation 1.2.3 also refers) – Assistant County Treasurer – Investments (By 31 October 2020)</p> | |

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| <p>It is recommended that an internal post-project review is completed by Peninsula Pensions to capture lessons learnt from the 2019 valuation process. This could include Investments Team colleagues, and might involve consideration of shared project documentation, where applicable (and possibly utilising Office 365 applications), and information sharing could also involve, as appropriate, DCC Finance (Fund Accountant).</p> | <p>As previously recommended in the 2016 audit, changes to project management requirements / documentation implemented by Peninsula Pensions should be included in procedure documents. These should be updated, as required, in advance of the next valuation process.</p> | <p>Opportunity</p> | <p>A post project review will be arranged and involving Investments Team colleagues. As part of this thought will be given to shared documentation and information sharing (possibly making use of Office 365 SharePoint), and including the Devon Pension Fund Accountant, as appropriate. Technical & Compliance Manager and Employer & Communications Manager; in conjunction with the Investment Manager and Employer & Communications Project Officer. (By 31 October 2020)</p> | <p>Delayed due to pandemic - to be progressed by all parties accordingly</p> |
| <p>Medium</p> | <p>Agreed. This has been communicated to the relevant team. Technical & Compliance Manager (By 31 October 2020).</p> | <p>This will be actioned prior to the next valuation</p> | | |

| Recommendations 2020/21 | Priority | Management response and action plan including responsible officer | Follow up response | ACTIONED? |
|---|-------------|---|--------------------|-----------|
| <p>Peninsula Pensions</p> <p>Audit</p> | | | | |
| <p>October 2020 - Covid 19 Response & Changed Practices - Member Services area</p> | | | | |
| <p>All changes, both permanent and temporary, should be subject to formal review by 31 March 2021, and this should take into account relevant regulatory requirements and guidance e.g. from The Pensions Regulator and Local Government Association, as applicable; internal requirements e.g. compliance with DCC Financial Regulations; and any associated Health & Safety requirements as applicable to Covid-19 changed working practices.</p> | High | <p>Agreed. A full review of changes to working practices will be considered once the lockdown restrictions have been lifted which is likely to be after 31/03/2021.</p> | Pending | |
| <p>Following the review above, internal process notes, and member guidance information, should be updated as necessary to reflect changed practices. This should include changes intended to be temporary, and changes which are permanent. Where a changed practice is temporary, a date for further review should be clearly set.</p> | Medium | <p>Agreed - as above</p> | Pending as above | |
| <p>In addition, it is recommended that the Service review all temporary changes of practice for longer term continuation. This review should take place by 31 March 2021, including if Covid restrictions are on-going at that point. In particular in relation to our sample, review should include consideration of whether the current practice should continue for members providing documents via MSS and for members providing documents outside of MSS; or whether the practice should continue only for documents uploaded via MSS given the additional security MSS provides e.g. individual log-on and password protected; if the practice is to continue for MSS and possibly outside of MSS, management should consider whether any additional checks should be introduced to the process, or additional guidance issued to colleagues, and considering best practice in this area as available from Pension Administration Services peers.</p> | High | <p>Agreed. A full review of changes to working practices will be considered once the lockdown restrictions have been lifted which is likely to be after 31/03/2021.</p> | Pending | |
| <p>November 2020 - Employer Self Service</p> | | | | |
| <p>Management should review the recently amended Employer Self-Service leaver process, implemented in August 2020, to ensure that the reasons for the required process change are being met and that the process is fit for purpose.</p> | Medium | <p>Completed - Jan 2021</p> | | |
| <p>Contingency arrangements for an alternative to Employer Self-Service should be established for both LGPS and non-LGPS employers and include: Considering the provider's alternative solution (i-Connect) / Benchmarking of providers / solutions used by other authorities / Going to the marketplace to review alternatives to Employer Self-Service / Internal development of an in-house solution that would work alongside Altair</p> | Medium | <p>A MS Word version of ESS already exists as backup but the team are currently reviewing a range of contingency arrangements.</p> | Ongoing | |
| <p>In relation to consideration of future alternatives to Employer Self-Service, should the Service look to replace the current application. We note the following for consideration: 1) Consideration of an automated 'leaver' process, given the overall volumes of 'leavers' that are processed by Peninsula Pensions across the client areas; and whereby a leaver notification made by the employer would automatically result in an appropriate task being generated. 2) Consideration of other processes (in addition to the 'leaver' process referred to above) which could be automated, where at present they are completed manually e.g. tasks raised automatically rather than manually. This could improve efficiency and reduce scope for 'human error' relating to manual input. 3) Input and amendment to the system by Employers should require controls to ensure accurate information is entered to the system. The use of controls, checks and reporting should be considered to mitigate the risks of inaccurate information being entered to the system. The use of Peninsula Pensions colleagues requires controls to ensure accurate information is entered to the system. The use of Peninsula Pensions colleagues 5) It may be useful to consider a 'one-stop-shop' for Employers to provide information relating to new starters, leavers and member amendments, rather than at present the situation where Employer Self-Service is used by some employers, but not all employers and that some employers use a combination of Employer Self-Service and interface upload; there is a need for different approaches to continue, or could a standard approach be developed that would 'work' for all employers, including those large employers for whom ESS is not currently used for starters, leavers notifications and amendments. 6) Management should also consider any dis-benefits associated with any withdrawing of use of ESS / replacement to ESS e.g. any contractual or financial implications relating to the current contract, and the loss to Employers in being able to view member records on Altair, as used to obtain certain quotes</p> | Opportunity | <p>A MS Word version of ESS already exists as backup but the team are currently reviewing a range of contingency arrangements.</p> | Ongoing | |

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| Management should ensure that the previously agreed actions confirmed within the 'Interfacing and submission of employer data and use of Employer Self-Service' audit report 2019/20 be progressed and completed by the end of the 2020/21 financial year. | Medium | Agreed | In progress |
| December 2020 - NewWebsite | | | |
| It is recommended that a Peninsula Pensions Internal Communications Strategy and Plan for Peninsula Pensions be developed, for use in respect of communication with Stakeholders, given that Peninsula Pensions manage their own communications as a Service. This log could be incorporated into the Peninsula Pensions Internal Use Communications Strategy and Plan. | Medium | Consideration will be given to developing a communications strategy and plan, for Peninsula Pensions Internal use. | In progress |
| Consideration should be given to the suggestions provided for future enhancements to the website. | Opportunity | There is a 'how would you rate your experience of this website' feedback option on the Peninsula Pensions website currently. It might, in future, be useful to incorporate opportunity for user comments and further detail on the item feedback relates to (Employer & Communications Manager) | Being considered by Management |
| It is recommended that consideration is given to controls to prevent misuse, this could include - A password requirement being included relating to submission of this form as this is outside of Employer Self-Service - Locating the form with the Employer Self-Service area, which requires individual log in, but not linking the form to Altair - Hosting the form on a SharePoint area for which employers contacts only are given access. | Medium | It will not be possible to locate the EASS form within the ESS area for reasons relating to ESS not being further developed. It may be possible to host the EASS form on a SharePoint area. This would require input, or direction, from Devon Pension Fund colleagues who require access to the content of the forms. Head of Peninsula Pensions and Employer & Communication Manager. | Ongoing |
| Management should develop a log and action plan for all the 'historic' documents and forms, as published on the Peninsula Pensions website, and other identified areas that are not fully accessible, to be reviewed and updated to meet the 2018 accessibility requirements. The action plan should include linkages and action owners and could form part of the internal use Communications Strategy and Plan, recommended at Risk 1. | High | Agreed - Head of Peninsula Pensions | In progress |
| January 2021 - Covid 19 Response & Changed Practices - Technical & Compliance area | | | |
| Management should consider the guidance contained within the Pensions Administration Standards Association (PASA) 'Covid-19 guidance – the road ahead' (August 2020) linked to service development and business continuity planning. | Opportunity | This is already in hand and being considered by the Technical and Compliance Team. | Ongoing |
| January 2021 - Covid 19 Response & Changed Practices - Employer & Communications area | | | |
| All changes to Employer & Communications practices, both permanent and temporary, should be subject to formal review by 31 March 2021, and this should take into account relevant regulatory requirements and guidance e.g. from The Pensions Regulator and Local Government Association, as applicable; internal requirements e.g. compliance with DCC Financial Regulations; and any associated Health & Safety requirements as applicable to Covid-19 changed working practices. | High | Agreed. A full review of changes to working practices will be considered once the lockdown restrictions have been lifted. This is likely to be after 31st March 2021. | Pending |
| Internal process notes, and Employer guidance information, should be updated as necessary to reflect changed practices. This should include changes intended to be temporary, and changes which are permanent. Where a changed practice is temporary, a date for further review should be clearly set. | Medium | Agreed. A full review of changes to working practices will be considered once the lockdown restrictions have been lifted | Pending |
| It is recommended that the Service review all temporary changes of practice for longer term continuation. This review should take place by 31 March 2021, including if Covid-19 restrictions are on-going at that point. In particular in relation to our sample, review should include consideration of whether the current Employer & Communications practice(s) should continue for acceptance of electronic signatures on member forms (opt out and 50/50 forms) submitted to Peninsula Pensions by Employers, and following national guidance in this respect. | High | Agreed. A full review of changes to working practices will be considered once the lockdown restrictions have been lifted. This is likely to be after 31st March 2021. | Pending |
| February 2021 - Covid 19 Response & Changed Practices - Overall/ Adaption | | | |

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| <p>It is recommended that Management collectively review, at a strategic level, organisational changed practices to determine whether these are temporary changes or are permanent changes to Peninsula Pensions practices. Where it is determined that a changed practice is to be temporary for the period of the Covid-19 pandemic / restrictions a timescale should be set for review, this should be appropriately communicated and interim process notes provided for employee reference in the interim. Where it is determined that a changed practice is to be a permanent change, this should be appropriately communicated, and process notes updated accordingly.</p> | <p>High</p> | <p>Agreed. A full review of changes to working practices will be considered once the lockdown restrictions have been lifted. Head of Peninsula Pensions.</p> | <p>Pending</p> |
| <p>Management should collectively consider, at a strategic level, the implications on the internal control environment for the changed practices considered above. This should include consideration of required separation of duties between operation and administration tasks, internal checks in place, data protection and data verification considerations and business continuity arrangements. All changes should be compliant with relevant Pensions Regulatory (TPR) and Local Government Pension Scheme (LGPS) guidance. Devon Audit Partnership can provide audit review of these areas should management include these areas within in the Peninsula Pensions 2021-22 internal audit plan. A related operational recommendation within the Covid Response and Changed Practices - Technical & Compliance audit report refers.</p> | <p>Medium</p> | <p>Agreed. A full review of changes to working practices will be considered once the lockdown restrictions have been lifted. Head of Peninsula Pensions.</p> | <p>Pending</p> |
| <p>Management should collectively consider, at a strategic level, application of the Pensions Administration Standards Associate (PASA) Covid-19 guidance - 'The Road Ahead' (August 2020) in relation to consideration of changed and future pensions administration working practices, including in respect of the key questions and considerations posed in respect of accessibility, digital workflow, KPIs and projects, identification verification, and wellbeing and productivity. A related operational recommendation within the Covid Response and Changed Practices - Technical & Compliance audit report refers.</p> | <p>Opportunity</p> | <p>This is already in hand and being considered by the Technical and Compliance Team.</p> | <p>Ongoing</p> |
| <p>It is recommended that the Service Risk Register is updated to reflect new risks, and mitigating controls, relating to Covid-19 and changed practices.</p> | <p>Medium</p> | <p>The risk register will be subject to a full review during 2021/22 and these risks will be considered for inclusion.</p> | <p>Being considered by Management</p> |
| <p>It is recommended that risks relating to the wider economic and social impact of the Covid-19 pandemic are included or referred to within the Peninsula Pensions risk register, including the impact of economic recession and unemployment on pension administration services, potential for increase in cyber-attack, cyber-crime and data fraud relating to the pandemic and the move towards greater use of electronic submission of documents (moving away from hard copy certificates and signatures), and that risk of future pandemic or large scale infectious disease is also recorded and mitigating controls/actions identified. This should be completed alongside the planned review of operational risk, updates to be made to the Peninsula Pensions Risk Register in 2021.</p> | <p>Medium</p> | <p>Agreed. The PP risk register will be subject to a full review during 2021/22 and the recommendations will be considered. Head of Peninsula Pensions.</p> | <p>Being considered by Management</p> |
| <p>It is recommended that a BCP review is completed, as planned, by 31 March 2021 including review and recording of 'lessons learnt' by the Service from the experiences of the Covid-19 pandemic.</p> | <p>Medium</p> | <p>A full review of the BCP will be conducted once the lockdown restrictions have been lifted. This is likely to be after 31.03.21</p> | <p>Pending</p> |
| <p>It is recommended that wider learning (not limited to the application of the Service Business Continuity Plan) from Covid-19 is captured by management, including in relation to on-going application of Covid-19, any such future health related pandemics, and other business continuity events that should be planned for, including extreme weather events. There is a possibility that two or more business continuity events could coincide e.g. Covid-19 alongside an extreme weather event. This exercise should include reference to the long-term application of business continuity arrangements.</p> | <p>Medium</p> | <p>Agreed - Head of Peninsula Pensions</p> | <p>Being considered by Management</p> |
| <p>Management should consider whether changed working practices resulting from the Covid-19 pandemic are to become permanent changes e.g. flexible working arrangements / hybrid approach to office working, reduction in travel time and travel costs, environmental benefits, efficiencies realised from the provision of on-line meetings and training, acceptance of electronic documents and signatures. In relation to this, consideration should be given (as referred to at Risk 1) to any impacts on the internal control environment of changed working practices, and where required controls and mitigating actions should be considered.</p> | <p>Opportunity</p> | <p>Agreed, although some of these recommendations will be governed by HR policies and decisions made at DCC Leadership level. Head of Peninsula Pensions</p> | <p>Pending</p> |
| <p>Management may wish to give thought to the areas outlined in full report in relation to their review of learning from the Covid 19 pandemic and identification of future actions.</p> | <p>Opportunity</p> | <p>Agreed. Head of Peninsula Pensions.</p> | <p>Ongoing</p> |