

Finding	Action												
<p><u>A: New Enrolments</u></p> <p>At the time of our audit about 60% of employers within the Fund were enrolled in the Fund’s Pensions Administration System I-Connect which was introduced in 2020. We were advised that the Fund was having difficulty onboarding the remaining employers as they were unable and or unwilling to provide the data submissions in the required format to be uploaded into I-Connect. If an employer is not enrolled on I-Connect it has a negative effect on the time it takes the Fund to process administrative duties for those members and there is a greater risk of things being processed incorrectly as more manual entry and manipulation is required.</p> <p>To help encourage employers to invest time in formatting their data, the Fund has discussed issuing additional administrative charges using an employer score card to determine employers which are more cumbersome. During our review we identified that the employer score cards have not been finalised and no employers have been issued charges for additional administrative time.</p>	<p>We will finalise the employer score cards to help identify employers which require additional administrative time and implement reasonable charges to address this.</p> <p>We will continue to encourage employers to join IConnect, prioritising the largest remaining employers.</p> <table border="1"> <tr> <td>Priority</td> <td>2</td> <td>SWAP Reference</td> <td>425</td> </tr> <tr> <td>Responsible Officer</td> <td colspan="3">Head of Wiltshire Pension Fund and Employer Services Manager (once in post)</td> </tr> <tr> <td>Timescale</td> <td colspan="3">30/09/2023</td> </tr> </table>	Priority	2	SWAP Reference	425	Responsible Officer	Head of Wiltshire Pension Fund and Employer Services Manager (once in post)			Timescale	30/09/2023		
Priority	2	SWAP Reference	425										
Responsible Officer	Head of Wiltshire Pension Fund and Employer Services Manager (once in post)												
Timescale	30/09/2023												
<p><u>B: Overpayments</u></p> <p>When a member leaves the Fund, an overpayment maybe made due to processing delays and as such needs to subsequently be recovered by the Fund. At the time of our review there were member overpayments going back to 2016 amounting to £153,509, and in addition to this since 2021 £24,002 has been written off. We were informed that anything which is below £250 is automatically written off however, the Fund was not following the write off process for values above this amount.</p> <p>We were also advised that the Fund does not review the outstanding overpayments on a regular basis. As mentioned in finding J below, there are no KPIs for chasing aged debt and as such it is not monitored in the management report.</p>	<p>We will ensure outstanding overpayments are reviewed and chased on a regular basis. The monitoring of this will form part of the KPI (Action J) below.</p> <p>We will ensure the aged debt is reviewed on a regular basis to determine if anything should be written off. This will follow the write off process contained in the overpayment’s procedure.</p> <table border="1"> <tr> <td>Priority</td> <td>2</td> <td>SWAP Reference</td> <td>426</td> </tr> <tr> <td>Responsible Officer</td> <td colspan="3">Member Services Manager</td> </tr> <tr> <td>Timescale</td> <td colspan="3">30/04/2023</td> </tr> </table>	Priority	2	SWAP Reference	426	Responsible Officer	Member Services Manager			Timescale	30/04/2023		
Priority	2	SWAP Reference	426										
Responsible Officer	Member Services Manager												
Timescale	30/04/2023												

Finding	Action												
<p><u>C: Lump sum Payments</u></p> <p>We reviewed a sample of members in receipt of lump sum payments because of death, transfers out of the Fund or retirement and determined if the agreed process had been followed. See summary of issues below.</p> <p>Deaths:</p> <ul style="list-style-type: none"> 2 out of 10 from the sample tested had been closed without final letters being sent to the beneficiary or the estate. The Fund had identified this as a reoccurring issue during our audit and as such were determining if a report could be run to identify any anomalies. The Fund advised that it will be introducing this report as an additional control which will be run on a quarterly basis. <p>Transfers out:</p> <ul style="list-style-type: none"> 1 of the 11 lump sum payments made were signed off after the SLA deadline. This payment exceeded 100k, members of the Member Services Team were not aware that the Head of the Wiltshire Pension Fund has authority to sign off payments above this value and should be contacted if another staff member with authority is not available. 	<p>We will finalise the report to help identify death cases which have been closed without final letters being sent. We will ensure letters are sent for any cases identified and run the report to identify anomalies on a regular basis going forward, so issues are addressed in a timely manner.</p> <p>We will ensure that all team members are aware of who has authority to sign off lump sum payments and to what level.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="background-color: #e6f2ff;">Priority</td> <td style="background-color: #ffc107;">2</td> <td style="background-color: #e6f2ff;">SWAP Reference</td> <td>427</td> </tr> <tr> <td style="background-color: #e6f2ff;">Responsible Officer</td> <td colspan="3">Member Services Manager</td> </tr> <tr> <td style="background-color: #e6f2ff;">Timescale</td> <td colspan="3">30/04/2023</td> </tr> </table>	Priority	2	SWAP Reference	427	Responsible Officer	Member Services Manager			Timescale	30/04/2023		
Priority	2	SWAP Reference	427										
Responsible Officer	Member Services Manager												
Timescale	30/04/2023												

Finding	Action												
<p><u>D: Transfers into the Fund</u></p> <p>In our previous audit in March 2022, we identified when a member transfers into the Fund, the money received from members previous funds is recorded in the SAP system on the general ledger as an asset, but the corresponding liability is not always recorded on the members file in the Fund’s Altair system. This can result in a false representation of assets and liabilities in the Fund’s accounts. Since our previous audit the unallocated money has fallen from £5 million in July 2022 to £1 million at the time of our audit.</p> <p>We were advised that any cases that are not allocated within 20 days of receipt of the money fall outside of the Fund’s SLA deadline and as such should be flagged as an issue. We reviewed the aging analysis for unallocated transfers in and noted there were 153 cases which date back to 2018. This has not been flagged in the weekly KPI and performance reports which go to the Management team as an issue. There is therefore a risk of this going unresolved.</p> <p>We reviewed a sample of 3 transfers in and noted all 3 had significant delays, including one which was sat with the fund for 11 months before being actioned. This case had not been flagged as being overdue in the KPIs as a task had not been set up in Altair.</p>	<p>We will ensure Altair is updated with any historical missing liabilities.</p> <p>Any delays will be accurately highlighted in the weekly KPI report. This action is also reflected in the Finding J below regarding KPIs.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="background-color: #e6f2ff;">Priority</td> <td style="background-color: #ffc107;">2</td> <td style="background-color: #e6f2ff;">SWAP Reference</td> <td>428</td> </tr> <tr> <td style="background-color: #e6f2ff;">Responsible Officer</td> <td colspan="3">Member Services Manager</td> </tr> <tr> <td style="background-color: #e6f2ff;">Timescale</td> <td colspan="3">31/12/2023</td> </tr> </table>	Priority	2	SWAP Reference	428	Responsible Officer	Member Services Manager			Timescale	31/12/2023		
Priority	2	SWAP Reference	428										
Responsible Officer	Member Services Manager												
Timescale	31/12/2023												

Finding	Action												
<p><u>E: Amendments</u></p> <p>We reviewed a sample of amendments made to members files and determined if the correct process was followed; this included changes to the members name, address and nominated beneficiary. See summary of issues noted below:</p> <p><i>Nomination change:</i></p> <ul style="list-style-type: none"> • 1 of the 8 nomination changes, the Fund had not saved evidence in Altair to support the reason for the nomination change. <p><i>Address change:</i></p> <ul style="list-style-type: none"> • 1 of the 10 address changes, the correspondence address had not been updated in Altair, the Fund had overwritten the address on a correspondence letter only. • 1 of the 10 address changes, the Fund had been trying to trace a member since 2020 through a tracing agency called Target. A low match had been received back from Target, but a workflow task had not been set up to schedule a full search and as such no further progress has been made. 	<p>We will remind staff of the importance of saving evidence to support any changes made in Altair.</p> <p>We will remind staff of the processes which should be followed when making address changes and ensure this is monitored as part of the Quality Assurance (Action K) below.</p> <table border="1" data-bbox="1346 571 2128 745"> <tr> <td data-bbox="1346 571 1458 624">Priority</td> <td data-bbox="1458 571 1731 624">3</td> <td data-bbox="1731 571 1962 624">SWAP Reference</td> <td data-bbox="1962 571 2128 624">429</td> </tr> <tr> <td data-bbox="1346 624 1731 699">Responsible Officer</td> <td colspan="3" data-bbox="1731 624 2128 699">Member Services Manager</td> </tr> <tr> <td data-bbox="1346 699 1731 745">Timescale</td> <td colspan="3" data-bbox="1731 699 2128 745">30/04/2023</td> </tr> </table>	Priority	3	SWAP Reference	429	Responsible Officer	Member Services Manager			Timescale	30/04/2023		
Priority	3	SWAP Reference	429										
Responsible Officer	Member Services Manager												
Timescale	30/04/2023												

Finding	Action												
<p><u>F: Aggregations Processing and Backlog</u></p> <p>Aggregations are where a member has multiple pensions within the Fund (i.e. from different roles), it is a legislative requirement that these pensions are aggregated into one pension.</p> <p><i>Aggregations Historical Backlog:</i> In our previous audit we found there were a number of unresolved aggregations resulting in a large backlog of work. Since our last audit the Fund has outsourced 3500 cases to a company called Hymans who have agreed to work through the cases over the next 11 months. However, during our review 500 additional cases were identified. We were advised that these had not been picked up in the original data to be outsourced as a workflow status had not been set against them in Altair and as such did not appear in the data.</p> <p><i>Aggregations Ongoing Backlog:</i> We reviewed the process followed to manage future ongoing aggregations to determine if they are being processed in a timely manner to ensure a backlog does not occur again in the future. Aggregations processing is managed by the Employer Services Team however, we were advised that they do not have a robust workflow allocation process to manage this work. Furthermore, no targets have been set for processing the work and the manager believed that the team do not see the importance of completing this work and as such it is prioritised behind other tasks.</p>	<p>We will ensure that the additional 500 aggregation cases identified are analysed and workflows are updated in Altair to ensure a complete picture is reported in the weekly KPI reports. A plan will be developed to ensure timely completion of these tasks and progress updates will be reported to the Pensions Committee on a regular basis.</p> <p>We will determine if there are any other historical aggregations which have not been outsourced.</p> <p>We will implement a robust process to ensure future aggregations are processed in a timely manner by setting defined SLAs for completion. This action also forms part of the Workflow (Action I) below.</p> <p>We will ensure the SLAs for future aggregations are regularly monitored for adherence and included in the weekly KPI report. This action is also reflected in the Finding J below regarding KPIs.</p> <p>We will remind staff of the importance of completing the aggregation tasks and any under performance in this area will be formally addressed.</p> <table border="1" data-bbox="1332 933 2128 1157"> <tr> <td data-bbox="1332 933 1444 981">Priority</td> <td data-bbox="1444 933 1713 981" style="background-color: red; color: white; text-align: center;">1</td> <td data-bbox="1713 933 1982 981">SWAP Reference</td> <td data-bbox="1982 933 2128 981">430</td> </tr> <tr> <td data-bbox="1332 981 1713 1109">Responsible Officer</td> <td colspan="3" data-bbox="1713 981 2128 1109">Head of Wiltshire Pension Fund, Operations Manager and Employer Services Manager (once in post)</td> </tr> <tr> <td data-bbox="1332 1109 1713 1157">Timescale</td> <td colspan="3" data-bbox="1713 1109 2128 1157">30/09/2023</td> </tr> </table>	Priority	1	SWAP Reference	430	Responsible Officer	Head of Wiltshire Pension Fund, Operations Manager and Employer Services Manager (once in post)			Timescale	30/09/2023		
Priority	1	SWAP Reference	430										
Responsible Officer	Head of Wiltshire Pension Fund, Operations Manager and Employer Services Manager (once in post)												
Timescale	30/09/2023												

Finding	Action												
<p><u>G: Status 2 Members</u></p> <p>When a member leaves their employer, they will initially go from being an Active Member to a Status 2 Member in Altair. A Status 2 member represents a leaver where their future pension status has not yet been determined, for example if their fund is going to be deferred or if they will have a refund etc.</p> <p>We reviewed a report which identified that there was a backlog of 4277 cases currently at the Status 2 stage. We compared this to the outstanding leavers referenced in the latest KPIs reported to management and noted that this only stated 3501 cases (circa of 1200 short). We were advised that the figures differed as the KPI report does not include Status 2 cases where a workflow has not been set up in Altair and it also does not include cases which have been assigned a ‘Status 2 Chase’ workflow.</p> <p>Status 2 processing is managed by the Employer Services Team however, we were advised that they do not have a robust workflow allocation process to manage this work and no targets have been set for processing the work.</p> <p>We were also advised that the Fund does not have a clear picture of the types of leavers that are currently unprocessed i.e., if they are deferments, aggregations, refunds etc. Without this information it is difficult for the Fund to forecast how long it is going to take to clear the outstanding work.</p>	<p>We will ensure the KPI report is amended so that it captures all Status 2 outstanding cases clearly. This will form part of the KPI action in Action J below.</p> <p>We will implement a robust allocation method to ensure Status 2 cases are processed in a timely manner against defined SLAs. This will form part of the Workflow (Action I) below.</p> <p>We will monitor performance and formally address any underperformance in this area.</p> <p>We will ensure that the leaver backlog is fully analysed as a priority (action timescale 28/02/2023), and a plan made to clear the cases which are not outsourced to Hymans in a timely manner.</p> <table border="1" data-bbox="1326 762 2123 1019"> <tr> <td data-bbox="1326 762 1438 807">Priority</td> <td data-bbox="1438 762 1720 807">2</td> <td data-bbox="1720 762 1984 807">SWAP Reference</td> <td data-bbox="1984 762 2123 807">431</td> </tr> <tr> <td data-bbox="1326 807 1720 983">Responsible Officer</td> <td colspan="3" data-bbox="1720 807 2123 983">Head of Wiltshire Pension Fund and Employer Services Manager (once in post)</td> </tr> <tr> <td data-bbox="1326 983 1720 1019">Timescale</td> <td colspan="3" data-bbox="1720 983 2123 1019">30/09/2023</td> </tr> </table>	Priority	2	SWAP Reference	431	Responsible Officer	Head of Wiltshire Pension Fund and Employer Services Manager (once in post)			Timescale	30/09/2023		
Priority	2	SWAP Reference	431										
Responsible Officer	Head of Wiltshire Pension Fund and Employer Services Manager (once in post)												
Timescale	30/09/2023												

Finding	Action												
<p><u>H: Retired Members</u></p> <p>Retired members are those who are over 75 years old and therefore have reached an age that their pension must be paid. The Fund confirmed that there were no retired members which had not been contacted however, they are currently waiting for a report to be written to enable bulk letters to be sent out to members on a regular basis. In the absence of this, each retired member has to be contacted individually, taking away time which could be spent on resolving other issues highlighted in this report.</p>	<p>We will finalise the report to enable letters to be sent to retired members in bulk.</p> <table border="1" data-bbox="1326 1286 2123 1433"> <tr> <td data-bbox="1326 1286 1438 1331">Priority</td> <td data-bbox="1438 1286 1720 1331">3</td> <td data-bbox="1720 1286 1984 1331">SWAP Reference</td> <td data-bbox="1984 1286 2123 1331">432</td> </tr> <tr> <td data-bbox="1326 1331 1720 1398">Responsible Officer</td> <td colspan="3" data-bbox="1720 1331 2123 1398">Member Services Manager</td> </tr> <tr> <td data-bbox="1326 1398 1720 1433">Timescale</td> <td colspan="3" data-bbox="1720 1398 2123 1433">31/03/2023</td> </tr> </table>	Priority	3	SWAP Reference	432	Responsible Officer	Member Services Manager			Timescale	31/03/2023		
Priority	3	SWAP Reference	432										
Responsible Officer	Member Services Manager												
Timescale	31/03/2023												

Finding	Action												
<p>I: Workflow Management</p> <p>Member Services Team</p> <p>Our previous audit identified that the Fund was using the workflow built into Altair to distribute tasks however, there were many flaws in this system and as such the team’s work was not being effectively managed and allocated. Since our last audit, a new workflow system has been introduced for to help manage the tasks completed by the Member Services Team which distributes tasks by a pre-defined priority of high to medium. A report is distributed to the team 3 times a week, the team must complete the high tasks first followed by medium tasks once all high tasks have been completed. We reviewed the corresponding KPIs and noted that medium tasks were falling behind the SLA deadlines on a regular basis. This was supported by our sample testing which identified the following exceptions:</p> <ul style="list-style-type: none"> • Retirements – for 2 out of 10 of the sample tested the Election form, quote and member declaration form was not sent within the SLA deadline. • Transfers out – for 6 out of 11 of the sample tested the letter of calculation was not sent out by the Fund within the SLA deadline. These cases were all set as medium priority as they were all LGPS funds. <p>Employer Services Team:</p> <p>The new workflow system referenced above has not been implemented in the Employer Services Team. We were advised that the Fund plan to do this, but they need to work out the best way to pull the data to enable it to work effectively. Our sample testing over the Employer Services Team task identified the following exceptions regarding SLA adherence which may not have occurred if the tasks were appropriately managed and prioritised:</p> <ul style="list-style-type: none"> • Name change - 3 out of the 8 name changes were not processed within the SLA deadline. • Nomination change - 2 of the 8 nomination changes were not updated within the SLA deadline. • Address change - 1 out of 10 the address change was not updated within the SLA deadline. <p>Finding F regarding Aggregations and G regarding Status 2 Members also highlights issues with how tasks in the Employer Services Team are managed.</p>	<p>We will review how medium tasks are managed and ascertain if any of these should be re prioritised. This will consider if the backlog of tasks is impacting compliance with the SLA deadlines.</p> <p>We will introduce a process to manage overpayments (see Finding B above).</p> <p>We will implement a robust workflow system to manage the tasks completed by the Employer Services Team.</p> <table border="1" data-bbox="1326 1098 2123 1332"> <tr> <td data-bbox="1326 1098 1720 1136">Priority</td> <td data-bbox="1720 1098 1989 1136">2</td> <td data-bbox="1989 1098 2123 1136">SWAP Reference</td> <td data-bbox="2123 1098 2123 1136">433</td> </tr> <tr> <td data-bbox="1326 1136 1720 1295">Responsible Officer</td> <td colspan="3" data-bbox="1720 1136 2123 1295">Head of Wiltshire Pension Fund and Employer Services Manager (once in post), and Member Services Manager</td> </tr> <tr> <td data-bbox="1326 1295 1720 1332">Timescale</td> <td colspan="3" data-bbox="1720 1295 2123 1332">30/06/2023</td> </tr> </table>	Priority	2	SWAP Reference	433	Responsible Officer	Head of Wiltshire Pension Fund and Employer Services Manager (once in post), and Member Services Manager			Timescale	30/06/2023		
Priority	2	SWAP Reference	433										
Responsible Officer	Head of Wiltshire Pension Fund and Employer Services Manager (once in post), and Member Services Manager												
Timescale	30/06/2023												

Finding	Action												
<p><u>J: KPIs, Reports and Monitoring of Staff Productivity</u></p> <p>A weekly KPI report is produced and monitored by the Management team to help determine if tasks are being completed in line with the agreed SLAs. We reviewed the KPIs report and identified the following issues:</p> <p><i>Inaccuracy of KPIs</i></p> <ul style="list-style-type: none"> • The aggregations KPIs were not accurate as it did not include aggregations where a workflow had not been set up. • The Status 2 KPIs fall under the leavers data but this was not accurate as it did not include Status 2 members where a workflow had not been set up and did not include ‘Status 2 Chase’ workflows. • The backlog of transfers in allocations was not flagged as an issue. • The weekly KPI reports were not consistent with themselves as each week the closing position for the previous week did not agree to the new opening position. We were advised that this has been raised with the systems external support team; Heywoods. <p><i>KPIs not captured</i></p> <ul style="list-style-type: none"> • There are no KPIs to monitor the progress of overpayment aged debt chasing. • There are no KPIs to monitor new joiners processing. • There are no KPIs to monitor amendments processing. <p>We also reviewed how the Fund monitors the data recorded for active members to ensure the data quality requirements set by The Pensions Regulator are met. We were advised that a data quality report can be run but this is only done on an ad hoc basis and the results are not reported to management to monitor.</p> <p>Finally, we reviewed how the Fund monitors staff productivity and found a weekly report has been introduced for the Member Services Team. For each type of task, the management team have determined an average time it should take to complete. A report is then produced weekly to look at the tasks which have been completed against the team members availability. In return a productivity percentage is produced. This is not yet live for the Employer Services Team but is in the testing phase.</p>	<p>We will review the KPIs and address the inaccuracy issues identified.</p> <p>We will introduce KPI monitoring for overpayments, new joiners, amendments.</p> <p>We will regularly monitor the data quality for active members and ensure the requirements set by The Pensions Regulator are met.</p> <p>We will implement the staff productivity monitoring report in the Employer Services Team.</p> <table border="1" data-bbox="1348 1037 2123 1276"> <tr> <td data-bbox="1348 1037 1460 1085">Priority</td> <td data-bbox="1460 1037 1736 1085">2</td> <td data-bbox="1736 1037 1960 1085">SWAP Reference</td> <td data-bbox="1960 1037 2123 1085">434</td> </tr> <tr> <td data-bbox="1348 1085 1736 1228">Responsible Officer</td> <td colspan="3" data-bbox="1736 1085 2123 1228">Head of Wiltshire Pension Fund and Employer Services Manager (once in post), and Member Services Manager</td> </tr> <tr> <td data-bbox="1348 1228 1736 1276">Timescale</td> <td colspan="3" data-bbox="1736 1228 2123 1276">30/04/2023</td> </tr> </table>	Priority	2	SWAP Reference	434	Responsible Officer	Head of Wiltshire Pension Fund and Employer Services Manager (once in post), and Member Services Manager			Timescale	30/04/2023		
Priority	2	SWAP Reference	434										
Responsible Officer	Head of Wiltshire Pension Fund and Employer Services Manager (once in post), and Member Services Manager												
Timescale	30/04/2023												

Finding	Action												
<p><u>K: Quality Assurance</u></p> <p>Our previous audit identified that no quality assurance was being carried out over the work processed within the Employer Services and Member Services Teams. Our review found that the Member Services Manager and their deputy have been completing quality assurance reviews of the Member Services Team since May 2022, but we identified the following weaknesses in the process:</p> <ul style="list-style-type: none"> • The quality assurance sample is selected at random and is not proportionality split by Officers and transaction types. There is therefore a risk that the sample is not representative. • The number of cases reviewed each month differed, ranging from 1 case up to 20 cases. The Fund has not defined how many cases should be reviewed each month. • The quality assurance is being completed at the same time and by the same person that reviews and signs off the case. The sign offs are therefore not independently quality assessed. <p>We also identified that no quality assurance reviews have been carried out over the work completed by the Employer Services Team. We were advised that the Fund is hoping to have this in place by the end of January 2023.</p>	<p>We will review the quality assurance process and ensure all samples are representative in terms of officer and transaction types. We will also define how many cases should be reviewed each month and ensure the reviewer has not been involved with the case previously We will continue to monitor adherence through the Risk and Controls register and management reports.</p> <p>We will ensure a quality assurance process is implemented for the Employer Services Team and adherence is monitored on a regular basis.</p> <p>We will ensure the issues identified in Finding E above are including in the quality assurance checks for amendments.</p> <table border="1" data-bbox="1326 710 2123 948"> <tr> <td data-bbox="1326 710 1444 751">Priority</td> <td data-bbox="1444 710 1720 751">2</td> <td data-bbox="1720 710 1982 751">SWAP Reference</td> <td data-bbox="1982 710 2123 751">435</td> </tr> <tr> <td data-bbox="1326 751 1720 911">Responsible Officer</td> <td colspan="3" data-bbox="1720 751 2123 911">Head of Wiltshire Pension Fund and Employer Services Manager (once in post), and Member Services Manager</td> </tr> <tr> <td data-bbox="1326 911 1720 948">Timescale</td> <td colspan="3" data-bbox="1720 911 2123 948">30/04/2023</td> </tr> </table>	Priority	2	SWAP Reference	435	Responsible Officer	Head of Wiltshire Pension Fund and Employer Services Manager (once in post), and Member Services Manager			Timescale	30/04/2023		
Priority	2	SWAP Reference	435										
Responsible Officer	Head of Wiltshire Pension Fund and Employer Services Manager (once in post), and Member Services Manager												
Timescale	30/04/2023												

Finding	Action												
<p><u>L: Pensions Payroll Reconciliation Project</u></p> <p>There has been an ongoing Payroll Reconciliation Project in the Fund as it became apparent that pensions payments to members were not always paid at the current rate. This was due to recording differences between the Pensions system, Altair, and the Council’s payroll system, SAP. The work to rectify the differences has now been outsourced to a third party however, our review noted there were 35 outstanding cases still sat with the Fund to resolve. We were advised the following:</p> <ul style="list-style-type: none"> • 11 cases are not in the correct payroll area and they need to be altered by the Payroll Team, but the Payroll Team had not been informed of this; • 4 cases have an issue on Altair which need to be resolved (not payment related); and • 20 cases have payment discrepancies that need to be resolved. <p>We were informed that no deadlines had been set to resolve the above issues and their resolution was not being formally monitored by management.</p>	<p>We will ensure the issues noted with the 35 outstanding cases still sat with the Fund are resolved.</p> <table border="1" data-bbox="1339 593 2116 764"> <tr> <td data-bbox="1339 593 1458 641">Priority</td> <td data-bbox="1458 593 1733 641">1</td> <td data-bbox="1733 593 1962 641">SWAP Reference</td> <td data-bbox="1962 593 2116 641">436</td> </tr> <tr> <td data-bbox="1339 641 1733 715">Responsible Officer</td> <td colspan="3" data-bbox="1733 641 2116 715">Head of Wiltshire Pension Fund and Operations Manager</td> </tr> <tr> <td data-bbox="1339 715 1733 764">Timescale</td> <td colspan="3" data-bbox="1733 715 2116 764">31/03/2023</td> </tr> </table>	Priority	1	SWAP Reference	436	Responsible Officer	Head of Wiltshire Pension Fund and Operations Manager			Timescale	31/03/2023		
Priority	1	SWAP Reference	436										
Responsible Officer	Head of Wiltshire Pension Fund and Operations Manager												
Timescale	31/03/2023												

Finding	Action												
<p><u>M: Pension Fund’s Risk and Controls Register</u></p> <p>Since our previous audit the Fund has introduced a Risk and Controls Register which is reviewed monthly to help determine if controls are operating effectively. The controls are linked to a list of risks to help determine a risk score.</p> <p>Each month it is the managers responsibility to document and evidence in the Risk and Controls Register if their controls for the month have been completed. We reviewed the minutes and registers from previous meetings and noted that not all managers have been updating the register and as such the output on corresponding risks is not accurate.</p>	<p>We will continue to embed the Risk and Controls Register and formally address managers performance when controls are not updated ahead of the monthly risk and controls meeting.</p> <table border="1" data-bbox="1339 1078 2116 1227"> <tr> <td data-bbox="1339 1078 1442 1126">Priority</td> <td data-bbox="1442 1078 1722 1126">2</td> <td data-bbox="1722 1078 1989 1126">SWAP Reference</td> <td data-bbox="1989 1078 2116 1126">437</td> </tr> <tr> <td data-bbox="1339 1126 1722 1184">Responsible Officer</td> <td colspan="3" data-bbox="1722 1126 2116 1184">Head of Wiltshire Pension Fund</td> </tr> <tr> <td data-bbox="1339 1184 1722 1227">Timescale</td> <td colspan="3" data-bbox="1722 1184 2116 1227">31/03/2023</td> </tr> </table>	Priority	2	SWAP Reference	437	Responsible Officer	Head of Wiltshire Pension Fund			Timescale	31/03/2023		
Priority	2	SWAP Reference	437										
Responsible Officer	Head of Wiltshire Pension Fund												
Timescale	31/03/2023												

Further observations:

1. When the new joiners are enrolled outside of I-Connect a data sheet is uploaded into Altair. An error report flags any missing fields however we noted that it will not flag missing salary information if the report contains a 0 digit in the field. We were advised that the impact of this is minimal.
2. In our previous report in March 2022, we said the Fund should also consider if the one-off payments module should be purchased so BACs payment runs can be directly produced out of the Altair system. This would reduce the risk of errors between SAP and Altair and eliminate the need to carry out as many checks. This is still being considered but has not been implemented.
3. In our previous report in March 2022, we identified that the Fund maintains its own operating budget. Some services are provided by the Council and then recharged to the Fund, for example, payroll, legal, internal audit etc. However, the Fund do not receive underlying data from the Council to substantiate the amounts recharged. We advised that this should be reviewed and this had not been finalised at the time of this audit.