

Follow Up Audit Objective

To provide assurance that agreed actions to mitigate against risk exposure identified within the 2022/23 Limited opinion audit of Pensions Key Financials Control report and Pensions Payroll Reconciliation Project have been implemented.

Follow Up Progress Summary				
Priority	Complete	In Progress	Not Started	Summary
Priority 1	0	2	0	2
Priority 2	1	8	0	9
Priority 3	2	0	0	2
Total	3	10	0	13

Follow Up Assessment

Wiltshire Pension Fund officers provided us with updates, a progress percentage, and supporting documentation for 13 actions across the Key Financial Controls and Payroll Reconciliation Project audits.

Significant progress has been made against the majority of actions. For three actions we were unable to confirm the percentage of progress reported as supporting evidence was not available. The original Pension Fund Risk and Controls Register action has been closed, but suggestions have been made to further enhance this area.

Action	Priority Rating	Reported progress	Audit Comment
New Enrolments	2	50%	We were provided with satisfactory evidence and confirm 50% progress has been made on this action.
Overpayments	2	80%	We were provided with satisfactory evidence and confirm 80% progress has been made on this action.
Lumpsum payments	2	70%	We were provided with satisfactory evidence and confirm 80% progress has been made on this action.
Transfers into the fund	2	95%	At the time of this audit we were unable to obtain evidence confirming that all cases had been resolved and therefore the overall progress against the action has not been confirmed.
Amendments	3	100%	We were provided with satisfactory evidence and the action is now closed.
Aggregation Processing and Backing	1	70%	We were provided with satisfactory evidence and confirm 70% progress has been made on this action.
Status 2 Members	2	70%	We were provided with satisfactory evidence and confirm 70% progress has been made on this action.
Retired Members (Over 75s)	3	100%	Satisfactory evidence has been provided and the action is now closed.
Workflow Management	2	85%	We were provided with satisfactory evidence and confirm 85% progress has been made on this action.
KPIs, Reports and Monitoring of Staff Productivity	2	70%	We were provided with satisfactory evidence and confirm 70% progress has been made on this action.
Quality Assurance	2	90%	At the time of this audit we were unable to obtain evidence of the new quality assurance processes that have been implemented and therefore the overall progress against the action has not been confirmed.
Pension Fund Risk and Controls Register	2	100%	Satisfactory evidence has been provided to close the initial action, however suggestions have been made to further enhance this area.
Pensions Payroll Reconciliation Project	1	100%	It is understood that all cases have been resolved but, at the time of this audit, we were unable to obtain supporting evidence for this.

Additional Information

We will undertake a full Key Control Review, as agreed, in Q1 2024/25 which will provide an assessment of the overall control framework.