

Appendix D: Internal Audit Results / Planned Activity

Key Area	Date	Outcome or Update
National Fraud Initiative (Cabinet Office)	In progress	A final report is expected from the internal audit team by September 2023.
Member Deaths: Systems and processes within the Hampshire Pension Services team operate effective to ensure correct calculations and prompt payment to the correct recipient, with the risk of overpayments minimised.	Completed 2022/23	Substantial Assurance
Pension Transfers: Processes and controls to support the accuracy and timeliness of transfers in and out of the schemes managed by HPS.	Completed 2022/23	Substantial Assurance
UPM - Cyber Security: Cyber Security arrangements for the Pension Administration (UPM) application operate effectively.	Completed 2022/23	Reasonable Assurance
Pensions Payroll and Benefit Calculations: Systems and controls ensure that lump sum and on-going pension payments are calculated correctly, are valid and paid to the correct recipients with all changes to on-going pensions being accurate and timely.	Completed 2022/23	Substantial Assurance
Treasury Management: Cash flow is adequately planned, with surplus monies invested in line with the Council's Treasury Management Strategy.	Completed 2022/23	Substantial Assurance No recommendations or management actions were raised.
Pension Refunds: Appropriate arrangements to ensure all refunds are valid, accurate and are paid promptly to the correct recipients.	In Progress	
Member Deaths: Interaction of systems and processes between Hampshire Pension Services and West Sussex Pensions team operate effectively to recover any overpayments.	Quarter 3 2023/24	Once the audit team have determined their a sample of cases they will review the processes followed and outcomes achieved.

Key Area	Date	Outcome or Update
<p>Pension Transfers: Interaction of processes and controls Hampshire Pension Services and West Sussex Pensions team operate effectively to identify the receipt of transfer in payments.</p>	<p>Quarter 3 2023/24</p>	<p>Once the audit team have determined their sample of cases they will review the processes followed and outcomes achieved.</p>
<p>UPM – Application Review: Appropriate arrangements are in place for managing the UPM application, including supporting infrastructure such as servers, databases, pre-production environments and system changes.</p>	<p>Quarter 3 2023/24</p>	
<p>Pensions Payroll and Benefit Calculations: Systems and controls ensure that lump sums and on-going pension payments are calculated correctly, are valid and paid to the correct recipients, all changes to on-going pensions are made and pension payroll runs are accurate, complete, timely and secure with all appropriate deductions made and paid over to the relevant bodies.</p>	<p>Quarter 4 2023/24</p>	
<p>Employer admissions / cessations: To provide assurance on employer activity reflecting changes within the employer population and requirement to comply with Statutory responsibilities.</p>	<p>Scope being developed</p>	
<p>Employer Contributions: To provide assurance on employer contribution processes considering new rates, new actuarial certificate and pension fund cashflow.</p>	<p>Scope being developed</p>	