

The Pensions Regulator (TPR) Code of Practice 14 - Governance and Administration of Public Service Pension Schemes  
Compliance Statement - Administration

Code Section / Sub Section	Legal Requirements	TPR's Guidance	How we comply	Evidenced by	Action(s) identified & reference to action plan	
Scheme record-keeping [122 - 146]	<p>Scheme managers <b>must</b> keep records of information relating to:</p> <ul style="list-style-type: none"> <li>- member information</li> <li>- transactions</li> <li>- pension board meetings and decisions</li> </ul> <p>Legal requirements for this are set out in the Public Service Pensions (Record Keeping and Miscellaneous Amendments) Regulations 2014.</p> <p>Schemes <b>must</b> ensure that processes that are created to manage scheme member data meet the requirements of the relevant Data Protection Act(s) and the data protection principles.</p>	1	Schemes must keep records relating to member information, transactions and pension board meetings and decisions [122]	All Pension Board meetings are documented and minuted, with agandas and reports published publically in advance.	<a href="https://www.southyorks.gov.uk/JAGUHome/Pensions/PensionsLocalPensionBoard.aspx">https://www.southyorks.gov.uk/JAGUHome/Pensions/PensionsLocalPensionBoard.aspx</a>	
		2	Schemes should be able to demonstrate to the Regulator, where required, that they keep accurate, up-to-date and enduring records [124]	Record-keepng monitored through the Data Improvement Plan and pro-actively managed using the DART tool.	Data Scores reported regularly to the Local Pension Board.	Trend analysis reporting and compliance to be developed by Technical Adviser.
		3	Schemes should establish and operate adequate internal controls to support record-keeping requirements [125]	All data changes in relation to individual scheme data are managed by a change control process.	UPM Process Maps.	Further work instructions to be developed within UPM process maps where required.
4	Scheme managers must ensure that member data across all membership categories specified in the Record Keeping Regulations is complete and accurate [126]	Record-keepng monitored through the Data Improvement Plan and pro-actively managed using the DART tool.	Data Scores reported regularly to the Local Pension Board.	Trend analysis reporting and compliance to be developed by Technical Adviser.		
5	Member data should be subject to regular data evaluation [126]	See above	See above	See above		
		See above	See above	See above		
6	Scheme managers must keep specific member data to enable them to uniquely identify a scheme member and calculate benefits correctly [127]	See above	See above	See above		
7	Schemes should require employers to provide them with timely and accurate data and ensure that appropriate procedures and timescales are in place to do this [128 and 130]	Employers must provide individual scheme data on a monthly basis since 1 April 2018.	Employer compliance is monitored with formal escalation processes in place. Compliance is reported to the LPB quarterly. Use of Pensions Admin Strategy where required.	Introduce Reporting of application of Pensions Admin Strategy.		
		Individual query reporting has been developed to ensure that employers respond to queries in a timely manner.	Employer compliance is monitored and reported to the Local Board from July 2020.	Formal escalation process to be developed for individual queries.		

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		8 Schemes should seek to ensure that employers understand the main events that require information to be passed to the Scheme [129]	Support and Engagement Team created from Administration Service restructure to improve employer engagement. Team offers training and support to employers. Employer Forum held annually.	New web pages available for employers with 'one stop shop' for employer information. Quarterly Employer Bulletin produced promoting scheme and procedural changes and offering training sessions. Induction process for new employers joining the scheme.	Collaborative working group with employers to be established.
		9 Schemes should be able to trace the flow of funds into and out of the scheme and reconcile these against expected contributions and scheme costs [131]	Collection of contributions is now driven directly from the individual monthly returns via Direct Debit so contributions paid must match individual member records. Employer contributions automatically calculated from valuation data to ensure accuracy.	Monitoring of Contribution payments reported quarterly to Local Pension Board and penalties applied for late payment.	Introduce Reporting of application of Pensions Admin Strategy.
		10 Records should be kept of any amounts due to the scheme that have been written off [132]	All write-offs on the pensioner payroll are managed by an agreed policy and reported on a monthly basis.	Monthly write-off process in place with sign-off by Head of Finance. All pension write-offs managed by UPM processes.	Introduce reporting of individual write offs across all services.
		11 In respect of keeping information about the pension board, schemes should keep records of pension board meetings, including decisions made, and should also keep records of key discussions [133]	All Pension Board meetings are documented and minuted, with agandas and reports published publically in advance.	<a href="https://www.southyorks.gov.uk/JAGUHome/Pensions/PensionsLocalPensionBoard.aspx">https://www.southyorks.gov.uk/JAGUHome/Pensions/PensionsLocalPensionBoard.aspx</a>	
		12 Scheme managers should also keep records of any decisions taken by members of the pensions board other than at a pension board meeting [134]	All decisions by Pension Board members are documented and minuted.	<a href="https://www.southyorks.gov.uk/JAGUHome/Pensions/PensionsLocalPensionBoard.aspx">https://www.southyorks.gov.uk/JAGUHome/Pensions/PensionsLocalPensionBoard.aspx</a>	
		13 Records should be retained for as long as they are needed [135]	All records for Board meetings are retained indefinitely.	<a href="https://www.southyorks.gov.uk/JAGUHome/Pensions/PensionsLocalPensionBoard.aspx">https://www.southyorks.gov.uk/JAGUHome/Pensions/PensionsLocalPensionBoard.aspx</a>	
		14 Schemes should have in place adequate systems and processes to enable the retention of records for the necessary time periods	All member records retained indefinitely.	General Data Retention policy in place.	Data Retention Policy to be developed further with specific reference to individual data types
		15 Schemes should monitor data (based on a proportionate and risk based approach) on an ongoing basis to ensure it is accurate and complete [136, 137]	Record-keeping monitored through the Data Improvement Plan and pro-actively managed using the DART tool.	Data Scores reported regularly to the Local Pension Board.	Trend analysis reporting and compliance to be developed by Technical Adviser.
		16 Schemes should carry out a data review exercise at least annually [138]	As above	As above	As above
		17 Schemes should continually review their data [138]	As above	As above	As above
		18 Upon change of admin system, schemes should review and cleanse data records [140]	NA. Would be addressed as part of any system migration.		
		19 Schemes should put in place a data improvement plan where poor quality or missing data is identified [141]	Record-keeping monitored through the Data Improvement Plan and pro-actively managed using the DART tool.	Data Scores reported regularly to the Local Pension Board.	Trend analysis reporting and compliance to be developed by Technical Adviser.

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		20 Schemes should reconcile member records with information held by the employer [142]	Monthly Returns process ensures records are consistent between employer and administering authority.	Automated data matching between administering authority and Employer records upon receipt of monthly data.	Discrepancy reporting to be further enhanced.	
		21 Schemes should ensure their processes are GDPR compliant and should understand their data protection responsibilities [143, 144]	Data flow mapping carried out and all staff provided with GDPR training.	Data flow mapping exercise completed and records of all staff completing GDPR training.	GDPR Action Plan to be developed from flow mapping exercise.	
		22 Schemes should be able to demonstrate that they keep records in line with all legal requirements that relate to record-keeping in public service pension schemes [145, 146]	All member records retained indefinitely.	General Data Retention policy in place.	Data Retention Policy to be developed further with specific reference to individual data types	
Maintaining contributions [147 - 186]	<p>Employer contributions <b>must</b> be paid to the scheme in accordance with any requirements in the scheme regulations.</p> <p>Where employer contributions are not paid on or before the date they are due under the scheme and the scheme manager has reasonable cause to believe that the failure is likely to be of material significance to the Regulator in the exercise of any of its functions, the scheme manager must give a written report of the matter to the regulator as soon as reasonably practicable.</p> <p>Where employee contributions are not paid within the prescribed period, if the scheme manager has reasonable cause to believe that the failure is likely to be of material significance to the Regulator in the exercise of any of its functions, they <b>must</b> give notice of the failure to the Regulator and the member within a reasonable period after the end of the prescribed period.</p> <p>Where there is a failure to pay employee contributions on an earlier date in accordance with scheme regulations, schemes should also consider their statutory duty under section 70 of the Pensions Act 2004 to assess and if necessary report breaches of the law.</p>	1 Scheme managers should have effective procedures and processes in place to identify payment of failures that are - and are not - of material significance to the Regulator [150 - 151]	New Direct Debit collection process ensures that contributions are paid in a timely manner for all employers. Estimated collection rates apply where no monthly return available.	Contribution payments rates reported quarterly to the Local Pension Board.	Small number of employers not yet signed up to Direct Debit process to be pursued. Use of penalties if required.	
		2 Such procedures are likely to involve: a) Developing a record to monitor the payment of contributions b) Monitoring the payment of contributions c) Managing overdue contributions d) Reporting payment failures that are likely to be of material significance to the Regulator [152]	Employer Costing system reports all early retirement costs to be invoiced to employers.	Costing System reports balanced to the ledger by Finance.		
			Contributions due and contributions received are recorded using EPIC system and main accounting system; contributions payments are reconciled monthly and non-payment or late payment identified & followed up with the employer. Escalation and penalties such as late payment interest used as required.	Reconciliation records on EPIC, correspondence with employers.		
		3 Schemes should have a contributions monitoring record [155 - 157]	See above.	See above		
		4 Schemes should monitor contributions on an on-going basis [161]	See above.	See above		
		5 A risk based and proportionate monitoring approach should be used to identify employers and situations that present a higher risk of payment failure [162]				Risky employers to be subject to ongoing monitoring and engagement in the inter-valuation period.
		6 Schemes should have a process in place to identify where payments are late or have been underpaid, overpaid or not at all [163]	Estimated collection rates apply where monthly return is late. Monitoring of late payment submissions. <i>Data on contributions due and payments received is reconciled and any under or over payments resolved with the employer.</i>	See above.		Develop reporting on employers who are submitting late returns using EPIC.
7 Scheme managers must record and retain information on transactions (including any employer and employee contributions) [166]	All contributions data recorded via the Ledger and via the EPIC recording system.	Accounts are audited.				

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		8 Where payment failure is identified, there should be a process to follow to resolve the issue quickly (including the suggested steps set out in the Code) [169]	Formal escalation process in place.	Contribution payments rates reported quarterly to the Local Pension Board. Use of Admin Strategy where required.	Introduce Reporting of application of Pensions Admin Strategy.
		9 Schemes should keep a record of their investigation and communications between themselves and the employers [170]	Correspondence recorded on UPM and Mimecast.		Introduce Reporting of application of Pensions Admin Strategy.
		10 Schemes should have a process that is able to detect deliberate underpayment or non-payment or other fraudulent behaviour by an employer [171]	New Direct Debit collection process ensures that accurate contributions are paid and mitigates this risk.		
		11 Schemes should maintain a record of their investigation and communications with an employer following payment failure	Correspondence recorded on UPM and Mimecast.		Introduce Reporting of application of Pensions Admin Strategy.
		12 Where schemes identify a payment failure, they should attempt to recover contributions within 90 days of their due date [174]	Part of contributions monitoring process.		
		13 Where payment failure is identified, it should at least ask the employer the 3 questions set out in 175	Formal escalation process in place.		
		14 Schemes should investigate the payment failure and use their judgement when deciding whether to report to the Regulator taking into account the wording of the Code [177]	Formal escalation process in place.		
		15 Schemes should identify and report to the Regulator, as appropriate, any payment failures that may not be of material significance when taken individually, but which could indicate a systematic problem [181]	Formal escalation process in place.		
		16 Schemes should consider whether it is appropriate to report payment failures of employer contributions to members where it is reported to the Regulator	Formal escalation process in place.		
		17 In the case of an employer failing to pay employee contributions to the pension scheme, if the scheme manager has reasonable cause to believe the payment failure to be of material significance to the Regulator, the failure must be reported to the Regulator and members within a reasonable period [184]	Formal escalation process in place.		
		18 Reports to the Regulator should be made in accordance with the Code	Formal escalation process in place.		
Providing information to members [187 - 211]	The law requires schemes to disclose information about benefits and scheme administration to scheme members and others.	1 Managers of the scheme must ensure that scheme members and others are given information in accordance with the Disclosure Regulations 2013 and other legal requirements, unless they are an 'excluded person' [188 - 206]	Service level targets set for all case types to ensure compliance with disclosure Regulations.	Case load performance reported to the Board each quarter.	Reporting against disclosure targets to be developed for the Local Pension Board.

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	<p>The Code summarises the legal requirements around:</p> <p>a) Benefit Statements [188 - 195]  b) Other information about scheme administration [196 - 197]  c) Who is entitled to information [198 - 199]  d) When basic scheme information must be provided [200 - 201]  e) What information must be disclosed on request [202]  f) How benefit statements and other information must be provided [203 - 206]</p> <p>Schemes should also comply as appropriate with other legal disclosure requirements [211]</p>	2	Schemes should design and deliver communications to scheme members in a way that ensures they are able to engage with their pension [207]	Communications written in plain english and issued electronically. Members encouraged to register for the online portal on commencing membership. Hard copies available if no internet access. Ongoing engagement strategy to promote membership.	Numbers of members registering for the online portal - as reported to the Board quarterly.	
		3	Information should be clear and simple to understand as well as being accurate and easily accessible [207]	<i>communications reviewed by customer groups.</i>	<i>Feedback from customers is identified by surveys specifically asking about whether communications were easily understood. Management information from Customer Centre queries identifies areas of focus.</i>	Develop Action Plan from Customer Centre data.
		4	Schemes should attempt to make contact with their scheme members and, where contact is not possible, schemes should carry out a tracing exercise to locate the member and ensure that their member data are up-to-date [208]	Pensioner records screened via external tracing service. Individual tracing carried out for 'lost' members approaching retirement.	Pensioner exercise completed using external tracing service to screen all current pensioners. UPM process for tracing individual members approaching retirement.	Tracing service to be used to screen deferred membership.
		5	Where a person has made a request for information, schemes should acknowledge receipt if they are unable to provide information at that stage	UPM process created for general enquiries from members.	Reporting on performance for this case type included in case load reporting to the Board every quarter.	Review UPM processes to ensure member acknowledgement built into process maps where required.
		6	Schemes may encounter situations where the time period for providing information takes longer than expected. In these circumstances, schemes should notify the person and let them know when they are likely to receive the information [209]	UPM process created for general enquiries from members.	Reporting on performance for this case type included in case load reporting to the Board every quarter.	Review UPM processes to ensure member acknowledgement built into process maps where required.
		7	Scheme managers must provide information in accordance with the time periods specified in the 2013 Act and the Disclosure Regulations 2013 [209]	Service level targets set for all case types to ensure compliance with disclosure Regulations.	Case load performance reported to the Board each quarter.	Reporting against disclosure targets to be developed for the Local Pension Board.
		8	Information should be readily available at all times to ensure that members are able to access it when they require [210]	Full scheme Information on main website and MyPension portal.	Website analytics and registrations for MyPension portal.	