

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

Code Section / Sub Section	Legal Requirements	TPR's Guidance	How we comply	Evidenced by	Action(s) identified & reference to action plan	July 2021 Update	Further Actions Required (if any)		
Knowledge and understanding required by pension board members [30 - 60]	<p>A member of the pension board of a public service pension scheme must be conversant with:</p> <p>a) the rules of the scheme b) any document recording policy about the administration of the scheme which is for the time being adopted in relation to the scheme</p> <p>A member of a pension board must have knowledge and understanding of:</p> <p>a) the law relating to pensions b) any other matters that are prescribed in regulations</p>	1	Schemes should establish and maintain policies and arrangements for acquiring and retaining knowledge and understanding [38]	Requirements set out in LPB Constitution	https://www.southyorks.gov.uk/JAGUHome/Pensions/PensionsLocalPensionBoard.aspx	Amend Member Learning and Development Strategy to apply to both the Board and the Authority's members.	Amended L&D Strategy agreed by both LPB and Authority.	None specifically, although monitoring of the strategy will be undertaken.	
		2	Schemes should designate a person to take responsibility for 1 above [38]	Clerk as set out in the Authority's constitution	https://meetings.southyorks.gov.uk/ecSDDisplay.aspx?TNAME=Constitution&ID=206&RPID=24536&sch=dc&cat=13051&path=13051&vTS=C	Reflected in the Member Handbook which is available	Add hyperlinks to the Member Handbook	Additional signposting included in the 2021/22 Handbook.	Include hyperlinks in 2022/23 Handbook following completion of the new website.
		3	Schemes should prepare and keep an updated list of documents and legislation, with which they consider pension board members need to be conversant [41 & 46]	Member Handbook updated annually and provided to all Board and Authority members contains signposts to relevant documents. Documents and learning materials stored in an on line reading room	Reflected in the Member Handbook which is available				
		4	Clear guidance on the roles and responsibilities and duties of boards and its members should be set out in scheme documentation [47]	Set out in the Board's Constitution and Terms of Reference.	ref above				
		5	Schemes should assist pension board members to determine the degree of knowledge an understanding needed [48]	Training Needs Analysis conducted by the Clerk with support from the Board's Independent Adviser			Produce a single Annual TNA document and training plan covering Board and Authority members	Work in hand	See previous column.
		6	Schemes should provide board members with the relevant training and support that they require [55]	Programme of internally organised seminars for all Board and Authority members, Pre Board meeting sessions with Independent Adviser. Specific external activities signposted and sufficient budget available to fund attendance.	ref above		May need to introduce additional funding to facilitate release of members from employment to attend external events	Core training programme established. Specific sessions for LPB to have topics identified as a result of needs analysis and short sessions to be provided alongside Board meetings. On Line Learning Academy acquired.	Assess resource requirements as part of next Board Effectiveness Review.
		7	Schemes should offer pre-appointment training or arrange for mentoring by existing board members [56]	1:1 induction session offered to new members with Director and also introductory conversation with the Independent Adviser.			Introduce mandatory requirement to complete TPR on line learning and IGA fundamentals in the first year of membership	Requirement introduced but amended to replace fundamentals with the On Line Learning Academy for practical reasons. Fundamentals will continue to be supported for any member who wishes.	
		8	Pension Board members should undertake a personal training needs analysis and use a personalised training plan to document and address any identified gaps or weaknesses [57]	TNA undertaken with Clerk	ref above		Translate TNA into individual training plans	Work in hand	See previous column.
		9	Learning programs should be flexible, cover the type and degrees of knowledge and understanding required, reflect the legal requirements and be delivered with an appropriate timescale [58]	The Learning and Development Strategy is reviewed annually to determine the most appropriate mediums through which to deliver training on key issues - a key objective is to ensure it is delivered in a proportionate and understandable manner	Member L&D Strategy approved at Authority in June 2019 (2020 update postponed pending Hymans Governance Review)		Create a single L&D Strategy covering both the Board and Authority in line with Hymans recommendation	Amended L&D Strategy agreed by both LPB and Authority	
		10	Schemes should keep appropriate records of learning activities of board members [60]	Maintained by the Clerk	Summary information provided in the Annual Report which is available on line		Records should be matched to TNA's and individual training plans	Additional support provided to members for record keeping.	Examine additional means of capturing data making it easy for members to input. Examine use of Modern.gov for publication of records.
Conflicts of interest and representation [61 - 91]	<p>In relation to the Pension Board, scheme regulations must include provision requiring the scheme manager to be satisfied:</p> <p>a) that a person to be appointed as a member of the Pension Board does not have a conflict of interest b) from time to time, that non of the members of the Pension Board has a conflict of interest.</p> <p>Scheme regulations must require each member or proposed member of a Pension Board to provide the scheme manager with such information as the scheme manager reasonably requires for the purposes of meeting the requirements referred to above.</p> <p>Scheme regulations must include provision requiring the Pension Board to include employer representatives and member representatives in equal numbers.</p>	1	Only potential conflicts of interest are identified for pension board members (actual conflicts of interest are prohibited) [68]	Conflicts policy in place and provided to new members and covered in 1:1 induction,	Policy available on line	Full publication of declarations of interest in the same way as Authority members when Moderngov improvements implemented.	Declarations published.	Improve data capture and publication using Modern.gov.	
		2	The 'Seven principles of public life' should be applied to all board members [70]	Reflected in the conflicts policy	Policy available on line				
		3	Schemes should incorporate these principles into any codes of conduct (and across their policies and processes) and other internal standards for boards [70]	Reflected in the conflicts policy for the Board and the codes of conduct for Authority members and officers.	Policy available on line				
		4	Schemes should set out clear guidance on the roles, responsibilities and duties of those pension boards and the members of those boards in scheme documentation [73]	Reflected in the constitution of the Board and the Constitution of the Authority.	Constitutions of the Board and the Authority both available on line				
		5	Take professional legal advice when considering issue to do with conflict of interests [74]	Legal advice available when required through the monitoring officer initially and specialist advice can be called from the LGPS legal framework if necessary					
		6	Schemes should ensure that there is an agreed and documented conflicts policy and procedure that should be kept under regular review [76]	In place and reviewed in 2019.	Specific policy for the Board available on line. Specific policy for the Authority now included in the constitution also on line.				
		7	Schemes should cultivate a culture of openness and transparency [78]	Very significant amount of information placed in the public domain through the Authority's website including details of policies and practices, corporate strategies reports and investment holdings	https://www.sypensions.org.uk/#openinnewwindow	Upgrade website and integrate all content within a single framework	Project in hand to upgrade, update and restructure the website including the upgrade and full integration of Modern.gov	See previous column.	
		8	Board members should have a clear understanding of their role and the circumstances in which they may find themselves in a position of conflict of interest [78]	Delivered as part of the Appointment/Induction Process.	Induction presentation and member handbook available	Develop separate induction packages for Board and Authority		Not progressed due to other priorities	To be examined in 2022/23 when additional staff resource can support the work necessary.

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		9 Board members should know how to manage potential conflicts [78]	Process set out in the policy	Policy available on line			
		10 Pension Board members should be appointed under procedures that require them to disclose any interest or responsibilities that could become conflicts of interest [80]	In place	Declarations available on line	Formalise appointment process and relevant checks in a procedure document	No further progress due to other priorities	To be examined in 2022/23 when additional staff resource can support the work necessary.
		11 All terms of engagement should include a clause requiring disclosure of all interests and responsibilities that could become conflicts of interest as soon as they arise [81]	Referenced in the Declaration of interests form	Copy available			
		12 All disclosed interests should be recorded [81]	Declarations process in place.	Declarations available on line			
		13 Schemes should consider what important matters or decisions are likely to be considered during, for example, the year ahead and identify and consider any potential or actual conflicts of interest [82]	A work programme for the forthcoming year is devised and whilst a fluid document provides for such scrutiny	Copy available			
		14 Identify, evaluate and manage dual interests [84]	Identified via the statement of particulars form				
		15 Use a register of interests to record and monitor dual interests [84]	ref above				
		16 Capture decisions about how to manage potential conflicts of interest in their risk register or elsewhere [84]	Not specifically captured in the risk register (although effective operation of the Board is) how to manage conflicts is covered in the Policy.				
		17 The register of interest and other relevant documents should be circulated to the board for ongoing review [84]	For the Pensions Authority it is available on the Authority's website	https://www.southyorks.gov.uk/webcomponents/is-ec.aspx			
		18 The register of interest and other relevant documents should be published [84]	In place	via website as referenced above	Improve access when Moderngov installation is undertaken	Modern.gov installation due later this financial year.	See previous column.
		19 Conflicts of interest should be included as an opening agenda item at board meetings and revisited during the meeting where necessary [85]	In place	Copy of agenda front sheet?			
		20 Establish and operate procedures that ensure boards are not compromised by potentially conflicted members [86]	On an Authority level arrangements are in place to liaise with constituent councils Monitoring Officers to provide updated information where required. Annual exercise undertaken in establishing any such conflicts. Potential conflicts in relation to Board members would be considered as part of the appointment process				
		21 Be open and transparent about the way they manage potential conflicts of interest [87]	Any such scenario would be reported to the Authority. Advice provided where necessary.				
		22 Consider seeking professional legal advice when assessing any option when seeking to manage a potential conflict of interest [88]	The Authority through an SLA is able to call on the legal services dept of Barnsley MBC to offer advice in this area.				
		23 Membership of boards should be designated with regard to proportionality, fairness and transparency and with the aim of ensuring that the board has the right balance of skills, experience and representation [91]	Make up of Board - split between Employer/Employee reps/sector reps/tu reps	Membership list available			
Publishing information about schemes [92 - 99]	The scheme manager for a public service scheme must publish information about the pension board for the scheme(s) and keep that information up-to-date. The information must include: a) who the members of the pension board are b) representation on the board of members of the scheme(s) c) the matters falling within the pension board's responsibility	1 Scheme managers must publish the information required about the pension board and keep that information up to date [95]	Relevant web pages maintained	https://www.sypensions.org.uk/Home/About-Us/Local-Pension-Board	Bring format of data published in line with that for the Authority when changes made to Moderngov installation.	Modern.gov installation due later this year. This work will be undertaken following initial migration.	See previous column.
		2 Schemes should also publish useful related information about the Pension Board (such as set out in 96 and 97)	ref above				
		3 Have policies and processes to monitor all published data on an ongoing basis to ensure it is accurate and complete [98]	ref above				

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Internal controls [101 - 120]	The scheme manager of a public service pension scheme must establish and operate internal controls. These must be adequate for the purpose of securing that the scheme is administered and managed in accordance with the scheme rules and in accordance with the requirements of the law.	1	Internal controls should include a clear separation of duties, processes for escalation and decision making and documented procedures for assessing risks, reviewing breached of the law and managing contributions to the scheme [103]	Constitution sets out clear scheme of delegation and decision making authorities Breaches policy in place Information on breaches complaints compliments and appeals provided to each meeting of the Local Pension Board Contributions collection information included in the annual report as required and in the quarterly administration report to the Local Pension Board	https://meetings.southworks.gov.uk/ec-SDDisplay.aspx?NAME=Constitution&ID=206&RPID=24536&sch=fo&cat=13051&path=13051&TS=C Copy available https://meetings.southworks.gov.uk/eListMeetings.aspx?Cid=400&Year=0&TS=C https://www.svpensions.org.uk/Publications/Annual-Reports	 Publish policy on the website Look to include summary indicator on contributions within the Corporate Report presented to the Authority	 Policy updated and published on website. Contributions issues identified in Corporate Report where required.		
		2	Internal controls should address significant risks that are likely to have a material impact on the scheme [105]	Corporate Risk Management Framework in place and risk register included within the Quarterly Report to the Authority with additional oversight from the Audit Committee and Local Pension Board	Framework available on the website and register is available on the website within the Corporate Strategy and with the quarterly Corporate Performance Report	Controls assurance mapping to demonstrate linkage between specific controls and risks to be developed	Still to be developed. Newly appointed Governance and Risk officer to assist with this project.	See previous column.	
		3	Sufficient time and attention should be spent on identifying, evaluating, and managing risks and developing and monitoring appropriate controls [105]	The review of the risk register is a standing item on the agenda for the monthly meetings of the Senior Management Team	SMT Agendas	Alter process so that the new role of GRC Officer undertakes the regular reviews outside of SMT meetings with the relevant SMT members and these are then signed off by SMT	Governance and Risk Officer newly appointed but this is on the work plan.	See previous column.	
		4	Schemes should carry out a risk assessment [106]	Annual full reassessment and rebasing of the risk register forms part of the process of updating the Corporate Strategy	Annual Review of the Corporate Strategy reported to the January meeting of the Authority each year.				
		5	Schemes should record risks in a risk register and review it regularly [108]	See above	SMT Agendas				
		6	Schemes should keep appropriate records to demonstrate compliance with legal requirements [108]	Redords retention policy and associated GDPR policies in place	Policies available	Compliance reporting needs to be developed links to reporting against disclosure requirements	Compliance reporting now presented quarterly to Pensions Board.		
		7	Prioritise risks where the impact and likelihood of the risk materialising is high [109]	Reflected in both the risk management framework and the register itself	See above	Provide clearer links between actions included in strategies and risks on the risk register.	Some progress in specific areas such as the Corporate Strategy and Climate Change Policy. However, there is not currently a systematic approach.	Consider a more systematic approach as part of the process of reviewing the Corporate Strategy.	
		8	Review any existing internal controls	Part of the ongoing process of business improvement and a consequence of ongoing internal and external	Internal Audit reports and Audit Committee papers				
		9	Design internal controls to mitigate main risks and consider how best to monitor them [111]			See action in relation to 7 which will facilitate this.			
		10	Schemes should periodically review the adequacy of internal controls [115]	Forms part of the annual internal audit plan and is also fundamental to the process for producing the Annual Governance Statement	Annual Internal Audit Report available with Audit Committee papers on line AGS which forms part of the statement of accounts	? A more transparent controls review as part of the AGS process	The AGS process has been made more robust by including Internal Audit review of the draft into the process to ensure the statement reflects reality.	Examine the process for producing the AGS as a result of the proposed changes around Statutory Officer roles.	
		11	Internal or external audits and / or quality assurance processes should ensure that adequate internal controls are in place and being operated effectively [116]	Comprehensive internal and external audit arrangements in place overseen by an Audit Committee of the Authority	Audit Committee Afendas are available on the website. No fundamental control issues raised by either group of auditors and Head of IA's annual conclusion provides substantial assurance over the effectiveness of the control environment				
		12	Review internal controls when substantial changes take place or where a control has been found to be inadequate [116]	Forms part of routine custom and practice		Develop a "lessons learned" process for when things go wrong that deals with issues of this sort in a more disciplined and well documented way	Projects and Improvements Lead now appointed and has delivered formal project management training to managers. Lessons Learned reviews now an integral part of all new projects.		
		13	Internal controls that regularly assess the effectiveness of investment-related decision making	Independent monitoring of performance is in place and there is an independent overview of the investment process through the independent advisers. However, decisions are now largely restricted to strategic allocations and rebalancing.	Papers for Investment Advisory Panel are available				
		14	Internal controls that regularly assess the effectiveness of data management and record keeping	Ongoing data improvement plan in place using common and conditional data scores to determine a focus for activity	Data Improvement Plan available on line with Local Pension Board papers				

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		15 Internal controls that ensure that new employers understand what member data is required and how it should be supplied [112]	New employer on boarding process includes an internal checklist of requirements.	New Employer Process on website			
		16 Internal controls that require internal or external auditors to audit any automated systems [112]	In place	Audit Plans			
		17 Internal controls to ensure that systems support the maintenance and retention of good member records [112]	DART software used to monitor quality of scheme member data	Data Improvement Plan	Publication of data quality scores within regular performance reporting	Provided to Local Pension Board every six months.	
		18 Internal controls that ensure data are complete (e.g. undertake a data cleansing or member tracing exercise and review this on a regular basis (at least annually or at regular intervals that they consider appropriate) [112]	DART software used to monitor quality of scheme member data	Data Improvement Plan	Review and improve process for tracing members.	Tracing agency engaged and initial results received back identifying 'Living as Stated' and potential forwarding addresses for other members.	Contact members individually using data provided by tracing agency to verify identity and updated contact details.
		19 Ensure that all staff completes information management training before they are given access to sensitive data	Forms part of induction process together with annual refresher	Induction process documentation	Improve transparency of reporting of completion in terms of induction and refresher as part of revised approach to L&D which formed part of the 2020/21 budget		
		20 Ensure that member communications are reviewed regularly [112]	Regular communications such as Benefit Statements and newsletters are tested with the customer group.	Version control on publications on website and review dates assigned.	New working group to be established to review all individual member communications.	Rolling programme of review of standard documentation by Customer Services, Benefits Team and S&E Managers commenced.	Review effectiveness of process.
		21 Schemes should put in place systems and processes for making an objective assessment of the strength of an employer's covenant	Employers with no guarantor from tax-raising body were identified as part of the 2019 valuation preparations and individual funding discussions were held with impacted employers.	Adjusted funding targets agreed with a number of employers as valuation outcomes.	Risky employers to be subject to ongoing monitoring and engagement in the inter-valuation period.	A small number of risky employers have been helped to exit the fund over the last 12 months and dialogue has commenced with others regarding the use of the new employer flexibilities.	Formal monitoring plan still needs to be developed.

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Scheme record-keeping [122 - 146]	<p>Scheme managers must keep records of information relating to:</p> <ul style="list-style-type: none"> - member information - transactions - pension board meetings and decisions <p>Legal requirements for this are set out in the Public Service Pensions (Record Keeping and Miscellaneous Amendments) Regulations 2014.</p> <p>Schemes must 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 agendas and reports published publically in advance.	https://www.southworks.gov.uk/AGUHome/Pensions/PensionsLocalPensionBoard.aspx			
		2	Schemes should be able to demonstrate to the Regulator, where required, that they keep accurate, up-to-date and enduring records [124]	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.	Update on the Data Improvement Plan provided at July Board meeting. Data interrogation has been enhanced through development of DART tool. Certain types of individual case work now have data validation built in at the start of the process.	Initial Data Validation to be expanded to all main case types.
		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.	All new or updated processes now have comprehensive work instructions built in. Example is the child pension review process that has been approved by Audit.	Rolling programme for Benefits Team Manager to review all case processes.
		4	Scheme managers must ensure that member data across all membership categories specified in the Record Keeping Regulations is complete and accurate [126]	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.	Update on the Data Improvement Plan provided at July Board meeting. Data interrogation has been enhanced through development of DART tool. Certain types of individual case work now have data validation built in at the start of the process.	Initial Data Validation to be expanded to all main case types.
		5	Member data should be subject to regular data evaluation [126]	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	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.	Employer compliance levels with submission of monthly data continue to be extremely high (approaching 100%) as reported quarterly to the Local Pension Board and it has not been necessary to apply the formal measures in the Admin Strategy.	Continue to monitor employer compliance and introduce "quality" measure to reporting.
				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.	To date, engagement with employers on responsiveness to individual query handling has been remained informal with awareness of pressures on resources during the pandemic.	Formal escalation process still to be introduced for individual queries.
		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.	Significant volumes of training offered to all employers and collaborative working groups operating with large employers.	Wider employer engagement group still to be established.

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		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 agendas and reports published publically in advance.	https://www.southyorks.gov.uk/JAGUHome/Pensions/PensionsLocalPensionBoard.aspx			
		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.	https://www.southyorks.gov.uk/JAGUHome/Pensions/PensionsLocalPensionBoard.aspx			
		13 Records should be retained for as long as they are needed [135]	All records for Board meetings are retained indefinitely.	https://www.southyorks.gov.uk/JAGUHome/Pensions/PensionsLocalPensionBoard.aspx			
		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	The development of this policy and action plan will be the responsibility of the newly appointed Governance and Risk officer.	See previous column.
		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.	Update on the Data Improvement Plan provided at July Board meeting. Data interrogation has been enhanced through development of DART tool. Certain types of individual case work now have data validation built in at the start of the process.	Initial Data Validation to be expanded to all main case types.
		16 Schemes should carry out a data review exercise at least annually [138]	As above	As above	As above	As above	As above
		17 Schemes should continually review their data [138]	As above	As above	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.	Update on the Data Improvement Plan provided at July Board meeting. Data interrogation has been enhanced through development of DART tool. Certain types of individual case work now have data validation built in at the start of the process.	Initial Data Validation to be expanded to all main case types.
		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.	New validation tool introduced in Q1 2021/22 compares data between employer data file and admin authority database.	Reporting on employer data file quality following introduction of validation tool to be introduced from Q2 of 2021/22.
		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.	Review of flow mapping exercise did not identify any significant risks but newly appointed Governance and Risk Officer will be developing Action Plan.	See previous column.
		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	The development of this policy and action plan will be the responsibility of the newly appointed Governance and Risk officer.	See previous column.
Maintaining contributions [147 - 186]	Employer contributions must be paid to the scheme in accordance with any requirements in the scheme regulations. 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	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.	Contributions receipts working effectively under the Direct Debit arrangements. Most employers signed up to Direct Debits and employers not signed up notified of penalties to apply from Quarter 2 of 2021/22.	Report to Local Pension Board on any penalties once applied.
		2 Such procedures are likely to involve: a) Developing a record to monitor the payment of contributions b) Monitoring the payment of contributions	Employer Costing system reports all early retirement costs to be invoiced to employers.	Costing System reports balanced to the ledger by Finance.			

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	<p>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 must 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>	<p>d) Reporting payment failures that are likely to be of material significance to the Regulator [152]</p>	<p>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.</p>	<p>Reconciliation records on EPIC, correspondence with employers.</p>			
		<p>3 Schemes should have a contributions monitoring record [155 - 157]</p>	<p>See above.</p>	<p>See above</p>			
		<p>4 Schemes should monitor contributions on an on-going basis [161]</p>	<p>See above.</p>	<p>See above</p>			
		<p>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]</p>			<p>Risky employers to be subject to ongoing monitoring and engagement in the inter-valuation period.</p>	<p>A small number of risky employers have been helped to exit the fund over the last 12 months and dialogue has commenced with others regarding the use of the new employer flexibilities.</p>	<p>Formal monitoring plan still needs to be developed.</p>
		<p>6 Schemes should have a process in place to identify where payments are late or have been underpaid, overpaid or not at all [163]</p>	<p>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></p>	<p>See above.</p>	<p>Develop reporting on employers who are submitting late returns using EPIC.</p>	<p>Formal monitoring now in place through Direct Debit process.</p>	
		<p>7 Scheme managers must record and retain information on transactions (including any employer and employee contributions) [166]</p>	<p>All contributions data recorded via the Ledger and via the EPIC recording system.</p>	<p>Accounts are audited.</p>			
		<p>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]</p>	<p>Formal escalation process in place.</p>	<p>Contribution payments rates reported quarterly to the Local Pension Board. Use of Admin Strategy where required.</p>	<p>Introduce Reporting of application of Pensions Admin Strategy.</p>	<p>Contributions receipts working effectively under the Direct Debit arrangements. Most employers signed up to Direct Debits and employers not signed up notified of penalties to apply from Quarter 2 of 2021/22.</p>	<p>Report to Local Pension Board on any penalties once applied.</p>
		<p>9 Schemes should keep a record of their investigation and communications between themselves and the employers [170]</p>	<p>Correspondence recorded on UPM and Mimecast.</p>		<p>Introduce Reporting of application of Pensions Admin Strategy.</p>	<p>Contributions receipts working effectively under the Direct Debit arrangements. Most employers signed up to Direct Debits and employers not signed up notified of penalties to apply from Quarter 2 of 2021/22.</p>	<p>Report to Local Pension Board on any penalties once applied.</p>
		<p>10 Schemes should have a process that is able to detect deliberate underpayment or non-payment or other fraudulent behaviour by an employer [171]</p>	<p>New Direct Debit collection process ensures that accurate contributions are paid and mitigates this risk.</p>				
		<p>11 Schemes should maintain a record of their investigation and communications with an employer following payment failure</p>	<p>Correspondence recorded on UPM and Mimecast.</p>		<p>Introduce Reporting of application of Pensions Admin Strategy.</p>	<p>Contributions receipts working effectively under the Direct Debit arrangements. Most employers signed up to Direct Debits and employers not signed up notified of penalties to apply from Quarter 2 of 2021/22.</p>	<p>Report to Local Pension Board on any penalties once applied.</p>
		<p>12 Where schemes identify a payment failure, they should attempt to recover contributions within 90 days of their due date [174]</p>	<p>Part of contributions monitoring process.</p>				
		<p>13 Where payment failure is identified, it should at least ask the employer the 3 questions set out in 175</p>	<p>Formal escalation process in place.</p>				
		<p>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]</p>	<p>Formal escalation process in place.</p>				
		<p>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]</p>	<p>Formal escalation process in place.</p>				
		<p>16 Schemes should consider whether it is appropriate to report payment failures of employer contributions to members where it is reported to the Regulator</p>	<p>Formal escalation process in place.</p>				

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	July 2021 Update	Further Actions Required (if any)	
		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. The Code summarises the legal requirements around: 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] Schemes should also comply as appropriate with other legal disclosure requirements [211]	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.	Disclosure reporting now presented quarterly to Local Pension Board.	
		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.		Significant increase in number of members registered for portal and promotion of this continues. Communications continue to be moved from paper to online.	New website to be introduced. Rolling programme of review of standard documentation to be undertaken by Customer Services, Benefits Team and S&E Managers.
		3	Information should be clear and simple to understand as well as being accurate and easily accessible [207]	communications reviewed by customer groups.	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.	Develop Action Plan from Customer Centre data.	Survey results from different media (calls, emails, webchats) reported to Local Pension Board. Individual actions identified by surveys addressed.	Document all actions taken in response to survey feedback - to assist with Customer Services Excellence review.
		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.	Tracing agency engaged and initial results received back identifying 'Living as Stated' and potential forwarding addresses for other members.	Contact members individually using data provided by tracing agency to verify identity and updated contact details.
		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.	Member acknowledgement now built into retirement process map.	Roll out acknowledgement into other 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.	Member acknowledgement now built into retirement process map.	Roll out acknowledgement into other 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.	Disclosure reporting now presented quarterly to 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.			

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

Code Section / Sub Section	Legal Requirements	TPR's Guidance	How we comply	Evidenced by	Action(s) identified & reference to action plan	July 2021 Update	Further Actions Required (if any)	
Internal dispute resolution [212 - 240]	Scheme managers must make and implement dispute resolution arrangements that comply with the requirements of the law and help resolve pensions disputes between the scheme manager and a person with an interest in the scheme	1	Scheme managers must implement IDRPs arrangements that comply with the LGPS regulations and help resolve disputes [213 - 224]	Constitution sets out delegated authority for nominated adjudicators. Professional adviser engaged to support preparation of appeals.	IDRP appeal volumes and outcomes reported to the Pensions Authority and Board each quarter.			
		2	Schemes should publish and make IDRPs time limits readily available [225]	IDRP documentation available on website and send to scheme members on request.	SYPA website and EPIC employer portal.			
		3	Schemes should be satisfied that the time taken to reach a decision is appropriate to the situation and be able to demonstrate this [230 & 240]	Adjudicators and professional adviser fully conversant with time scales and processes.	Time scales notified to appellant when appeal receipt is acknowledged.	Reporting on appeal outcomes to be enhanced to include time scale responses.	Added to Q1 report for 2021/22.	
		4	Schemes should provide the applicant with regular updates on the progress of their investigation. They should notify the applicant where the time period for a decision is expected to be shorter or longer than the reasonable time period and let them know when they are likely to receive an outcome [232]	Adjudicators and professional adviser fully conversant with time scales and processes.				
		5	Scheme regulations or other documents recording policy about the administration of the scheme should specify internal dispute resolution arrangements [233]	<i>Reference to appeal process is included in all notifications of decisions to members.</i>	<i>Scheme documentation within process maps.</i>			
		6	Schemes should focus on educating and raising awareness of their internal dispute resolution arrangements and ensuring that are implemented [233]	<i>Reference to appeal process is included in all notifications of decisions to members. Customer Centre staff trained on explaining complaints process.</i>	<i>Scheme documentation within process maps.</i>			
		7	Schemes should ensure that the effectiveness of the arrangements is assessed regularly and be satisfied that those following the process are complying with the requirements set, which includes effective decision making [234]	Adjudicators are members of the Senior Management Team and therefore demonstrate the appropriate level of knowledge and understanding through wider governance processes.	IDRP appeal volumes and outcomes reported to the Pensions Authority and Board each quarter.	Reporting on appeal outcomes to be enhanced to include time scale responses.	Added to Q1 report for 2021/22.	
		8	Schemes should confirm and communicate their arrangements to members, for example, in the joining booklet [235]	Information on the complaints process issued to new members.	<i>Scheme documentation within process maps.</i>			
		9	Schemes should make their arrangements accessible to potential applicants, for example by publishing them on a scheme website [235]	IDRP documentation available on website and send to scheme members on request.	SYPA website and EPIC employer portal.			
		10	Schemes should ensure they make the following information available to applicants: a) The procedure and processes to apply for a dispute to be resolved b) The information that an applicant must include c) The process by which any decisions are reached d) An acknowledgement once an application has been received [239]	IDRP documentation available on website and send to scheme members on request.	SYPA website and EPIC employer portal.			
Reporting breaches of the law [241 - 275]	Certain people are required to report breaches of the law to the Regulator where they have reasonable cause to believe that: a) a legal duty that is relevant to administration of the scheme has not been, or is not being, complied with b) the failure to comply is likely to be of material significance to the Regulator in the exercise of any of its functions	1	Schemes should be satisfied that those who are responsible for reporting breaches are made aware of the Code [244]	Reporting Breaches Procedure in place and published for the benefit of those responsible.	Breach Reporting covered as an agenda item at each Board meeting.	Reporting Breaches Procedure to be added to main website	Website updated.	
		2	Training should be provided for scheme managers and pension board members [244]	Programme of internally organised seminars for all Board and Authority members, Pre Board meeting sessions with Independent Adviser. Specific external activities signposted and sufficient budget available to fund attendance.	ref above	May need to introduce additional funding to facilitate release of members from employment to attend external events	Additional on line opportunities have been made available and are signposted to members in a monthly update e mail. On line Learning Academy acquired and to be rolled out.	Review adequacy of programme as part of the next Board effectiveness review.

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

Code Section / Sub Section	Legal Requirements	TPR's Guidance	How we comply	Evidenced by	Action(s) identified & reference to action plan	July 2021 Update	Further Actions Required (if any)
		3 All others under a statutory duty to report should ensure they have a sufficient level of knowledge and understanding to fulfil that duty [244]	Reporting Breaches Procedure in place and published for the benefit of those responsible.	Breach Reporting covered as an agenda item at each Board meeting.			
		4 Those with a statutory duty to report should establish and operate appropriate and effective procedures in regards to reporting breaches [245]	Reporting Breaches Procedure in place and published for the benefit of those responsible.	Breach Reporting covered as an agenda item at each Board meeting.			
		5 Those procedures should be in accordance with and take into account paragraphs 245 and 262 of the Code [245]	Reporting Breaches Procedure in place and published for the benefit of those responsible.	Breach Reporting covered as an agenda item at each Board meeting.			
		6 Reports made to the Regulator should be submitted in accordance with paragraphs 263 to 271 [263]	As appropriate				
		7 Procedures should reference whistleblowing protection and confidentiality [272 to 275]	Reporting Breaches Procedure covers whistleblowing protection		Reporting Breaches Procedure to be added to main website	Website updated.	