TPR General code of practice

South Yorkshire Pension Fund - Scheme Assessment

Prepared for: South Yorkshire Pensions Authority
South Yorkshire Pensions Authority
South Yorkshire Pension Board
Prepared by: Aon
Date: 23 July 2025

QAS | Institute and Faculty of Actuaries ®
Quality Assurance Scheme

AON

Introduction

The governing body

Funding and investment

Administration

Communications and disclosure

Reporting to TPR

TPR Code Compliance model

This report sets out how South Yorkshire Pension Fund complies with the Pension Regulator's (TPR) General code of practice (the Code) in relation to the management of the South Yorkshire Pension Fund which is part of the Local Government Pension Scheme (LGPS).

Note that the Code applies to governing bodies of all occupational, personal and Public Service Pension Schemes and therefore it is generic in nature. This document highlights all the key elements of the Code relevant to Public Service Pension Schemes and sets out whether South Yorkshire Pensions Authority is compliant in each of the Code's modules. There may be a number of requirements relating to these elements that are specifically stipulated within LGPS legislation and it is not the purpose of this compliance model to consider that level of detail.

Key

🟢	Compliant
🟡	Compliant in some but not all areas
🔴	Not currently compliant
PC	Pension Committee (or equivalent)
PB	Local Pension Board
TPR	The Pensions Regulator
LGPS	Local Government Pension Scheme
Code	TPR's General code of practice

The governing body

The governing body – at a glance

Board Structure and activities

Fully compliant in 4 out of 5 modules

No questions are red and 1 question is amber out of 30 questions.

Knowledge and understanding requirements

Fully compliant in 2 out of 2 modules

No questions are red and no questions are amber out of 20 questions.

Advisers and service providers

Fully compliant in 0 out of 1 module

No questions are red and 4 questions are amber out of 19 questions.

Risk Management

Fully compliant in 3 out of 6 modules

4 questions are red and 3 questions are amber out of 50 questions.

Scheme governance

Fully compliant in 0 out of 1 module

4 questions are red and 6 questions are amber out of 24 questions.

Essential actions

▪ Process manual to be documented setting out recruitment, succession planning etc (beyond what is in the Constitutions)
25/26Q1 - This action is now complete - processes have been documented and are available in the reading room
ACTION COMPLETE
▪ Consider how to better implement the Equality Scheme within the recruitment practices.
25/26Q1 - The new DEI scheme 25-28 is in place. Communications will go to district councils and when posts are advertised they will incorporate encouragement of D&I. To be kept as partial as ongoing improvements are being made

▪ Develop tailored induction specifically focused on Chairs skills/expectations. This will also be built into specific role profiles for both chair and vice-chair.

Comments

General consensus is to put creating an Own Risk Assessment as lower priority whilst focusing on other areas of Code, and also to allow LGPS national guidance to perhaps be released in this area

The Administering Authority have selected to answer all questions within this section.

The Administering Authority have selected to include all questions when determining whether they comply with the Code within this section.
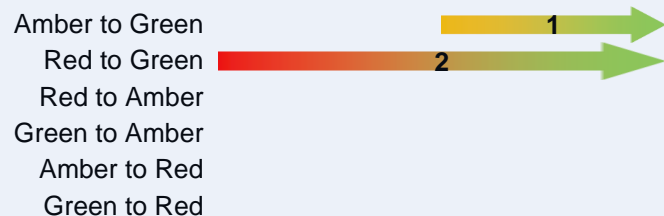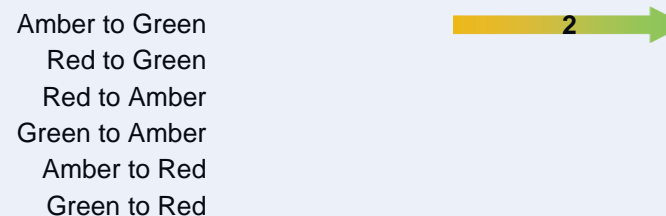
The governing body - changes

Changes since previous report (if relevant)

The charts below shows how many responses to the questions have changed Red, Amber, Green (RAG) status within each sub-section. If you click within the blue boxes it will take you to the relevant modules (which also records the previous answer and previous score).
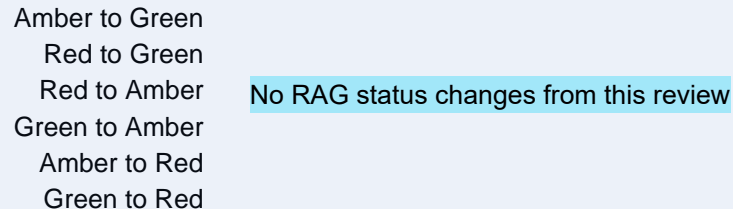
Board structure and activities

Amber to Green   → 1
Red to Green   → 2
Red to Amber
Green to Amber
Amber to Red
Green to Red

Knowledge and understanding requirements

Amber to Green   → 2
Red to Green
Red to Amber
Green to Amber
Amber to Red
Green to Red

Advisers and service providers

Amber to Green
Red to Green
Red to Amber   No RAG status changes from this review
Green to Amber
Amber to Red
Green to Red

Risk management

Amber to Green   → 1
Red to Green
Red to Amber
Green to Amber
Amber to Red
Green to Red

Scheme governance

Amber to Green
Red to Green
Red to Amber   No RAG status changes from this review
Green to Amber
Amber to Red
Green to Red
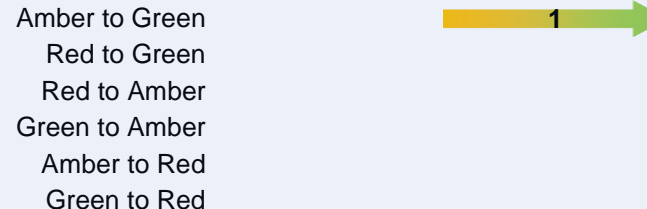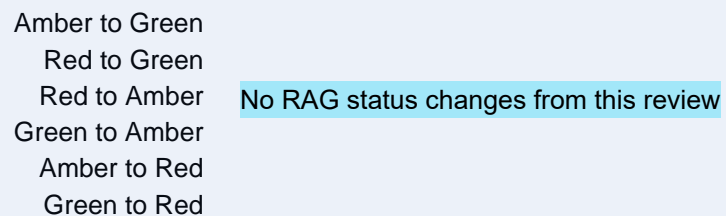
The governing body

Board structure and activities

Essential Actions

	Module	Question	Action
1	Recruitment and appointment to the governing body	1 Required	Process manual to be documented setting out recruitment, succession planning etc (beyond what is in the Constitutions) 25/26Q1 - This action is now complete - processes have been documented and are available in the reading room ACTION COMPLETE
2	Recruitment and appointment to the governing body	2 Good Practice	Consider how to better implement the Equality Scheme within the recruitment practices. 25/26Q1 - The new DEI scheme 25-28 is in place. Communications will go to district councils and when posts are advertised they will incorporate encouragement of D&I. To be kept as partial as ongoing improvements are being made
3	Appointment and role of the chair	3 Good Practice	Develop tailored induction specifically focused on Chairs skills/expectations. This will also be built into specific role profiles for both chair and vice-chair. 25/26Q1 - This action is now complete, role profiles have been developed ACTION COMPLETE
4	Appointment and role of the chair	4 Good Practice	Develop a process to ensure regular reviews of skills/behaviour required of Chairs. Build into annual individual review tailored to chair. 25/26Q1 - This action is now complete, individual skills assessment in place linking into individual learning plans - reviews are scheduled in. ACTION COMPLETE

Other Actions

	Module	Question	Action
1	No Actions		

Knowledge and understanding requirements

Essential Actions

	Module	Question	Action
1	Governance of knowledge and understanding	4 `Required`	Develop individual training plans and skills matrix. 25/26Q1 - This action is now complete, individual skills assessment and training plans have now been developed and are being implemented. ACTION COMPLETE
2	Governance of knowledge and understanding	11 `Good Practice`	Develop individual training plans and skills matrix. 25/26Q1 - This action is now complete, individual skills assessment and training plans have now been developed and are being implemented. ACTION COMPLETE

Other Actions

	Module	Question	Action
1	No Actions		

Advisers and service providers

Essential Actions

	Module	Question	Action
1	Managing advisers and service providers	7 `Good Practice`	Need to document and clarify who can request work and manage contracts. Target to progress during 2025
2	Managing advisers and service providers	8 `Good Practice`	Need to document and clarify who can request work and manage contracts i.e. improved contract management. Target to progress during 2025
3	Managing advisers and service providers	13 `Good Practice`	Need to incorporate a process to ensure improved contact management and regular SLA/KPIs, and better escalation processes. Target to progress during 2025

		16	Work to be done to consider how robust contract provisions are and ensure everything
4	Managing advisers and service providers	**Good Practice**	fully incorporated into business continuity plan. 25/26Q1 - BCP is well progressed with the business impact assessment fully complete. Contract management still targeted to progress during 2025

Other Actions

	Module	Question	Action
1	No Actions		

Risk management

Essential Actions

	Module	Question	Action
1	Internal controls	3 **Required**	Further work to be done in identifying single points of risk and ensuring internal controls are documented for these, as well as ensuring all administration tasks are documented (e.g. non-UPM areas). Target July 2025
2	Internal controls	4 **Required**	Further work to be done in identifying single points of risk and ensuring internal controls are documented for these, as well as ensuring all administration tasks are documented (e.g. non-UPM areas). Target July 2025
3	Scheme continuity planning	2 **Good Practice**	Develop new BCP covering full SYPA operations. 25/26Q1 -- BCP is well progressed with the business impact assessment fully complete.Target for completion July 25.
4	Scheme continuity planning	5 **Good Practice**	Further work to be carried out to get assurance on BCPs from all service providers. To be progressed during 2025 as part of the development of the contract management framework
5	Scheme continuity planning	10 **Good Practice**	Develop new BCP covering full SYPA operations. 25/26Q1 - BCP is well progressed with the business impact assessment fully complete.. Target for completion July 25.
6	Scheme continuity planning	11 **Good Practice**	Contingency plans for staffing shortages to be considered as part of new BCP development 25/26Q1 - BCP is well progressed with the business impact assessment fully complete. Target for completion July 25.

7	Conflicts of interest	11 <mark>Required</mark>	To be circulated as part of LPB pre-meet for transparency and information. 25/26Q1 - this action is now complete - the ROI forms part of the regular Governance Updates and is adressed in the pre meets. ACTION COMPLETE

Other Actions

	Module	Question	Action
1	Conflicts of interest	1	Consider moving to one Policy covering all, rather than having a separate one for LPB. 25/26Q1 - this has been progressed ready for approval during Q1
2	Conflicts of interest	5	Looking to record details from declarations in a central spreadsheet.

Scheme governance

Essential Actions

	Module	Question	Action
1	No Actions		

Other Actions

	Module	Question	Action
1	No Actions		

The governing body

Modules

Board structure and activities

- Role of the governing body (1)
- Recruiting and appointment to the governing body (2,6)
- *Arrangements for member-nominated trustee appointments (7)*
- Appointment and role of the chair (5)
- Meetings and decision-making (1)
- Remuneration and fee policy (4)

Knowledge & understanding requirements

- Knowledge and understanding (3,6)
- Governance of knowledge and understanding (3,6)

Value for scheme members (DC only)

- *Value for members (7)*

Notes:
The numbers next to the module names above set out Aon's interpretation of the Code for Public Service Pension Schemes. Please note it should not be taken as legal advice.
(1) Applies
(2) Mostly applies
(3) Partially applies
(4) Good practice
(5) Mostly good practice
(6) Partially good practice
(7) Does not apply

Advisers and service providers

- Managing advisors and service providers (4)

Risk management

- Identifying, evaluating and recording risks (1)
- Internal controls (1)
- Assurance reports on internal controls (1)
- Scheme continuity planning (4)
- Conflicts of interest (3,6)
- Own risk assessment (4)
- *Risk management function (7)*

Scheme governance

- Systems of governance (4)

Funding and investment

Funding and investment – at a glance

Investment

Fully compliant in 1 out of 4 modules

3 questions are red and 4 questions are amber out of 37 questions.

Essential actions

▪ Terms of reference for Investment Panel to be created
25/26Q1 - TOR now approved and in place. ACTION COMPLETE

▪ Ongoing reviews of AVCs to be commissioned and ensure happens regularly.
▪ 25/26Q1 - BCP is well progressed with the business impact assessment fully complete. Target for completion July 25.
▪ Ensure climate risk is considered from an operational perspective is consider (2025/26). Will be considered as part of business continuity plan.
25/26Q1 - BCP is well progressed with the business impact assessment fully complete. Target for completion July 25.
▪ Ensure climate risk is considered from an operational perspective is consider (2025/26). Will be considered as part of business continuity plan.

Comments

The Administering Authority have selected to answer all questions within this section.

The Administering Authority have selected to include all questions when determining whether they comply with the Code within this section.

Funding and investment - changes

Changes since previous report (if relevant)

The charts below shows how many responses to the questions have changed Red, Amber, Green (RAG) status within each sub-section. If you click within the blue boxes it will take you to the relevant modules (which also records the previous answer and previous score).

Investment

Amber to Green	1
Red to Green	
Red to Amber	
Green to Amber	
Amber to Red	
Green to Red	

Funding and investment

Investment

Essential Actions

	Module		Question	Action
1	Investment governance	Good Practice	7	Terms of reference for Investment Panel to be created 25/26Q1 - TOR now approved and in place. ACTION COMPLETE
2	Investment governance	Good Practice	13	Ongoing reviews of AVCs to be commissioned and ensure happens regularly.
3	Climate change	Good Practice	1	25/26Q1 - BCP is well progressed with the business impact assessment fully complete. Target for completion July 25.
4	Climate change	Good Practice	3	Ensure climate risk is considered from an operational perspective is consider (2025/26). Will be considered as part of business continuity plan. 25/26Q1 - BCP is well progressed with the business impact assessment fully complete. Target for completion July 25.
5	Climate change	Good Practice	4	Ensure climate risk is considered from an operational perspective is consider (2025/26). Will be considered as part of business continuity plan. 25/26Q1 - BCP is well progressed with the business imapct assessment fully complete. Target for completion July 25.
6	Climate change	Good Practice	5	Ensure climate risk is considered from an operational perspective is consider (2025/26). Will be considered as part of business continuity plan 25/26Q1 - BCP is well progressed with the business impact assessment fully complete. Target for completion July 25.

Other Actions

	Module	Question	Action
1	Investment monitoring	8	Consider whether to expand monitoring to incorporate volatility and risk. 25/26Q1 - Still remains as not met - this is being discussed with the newly appointed custodian.

Funding and investment

Modules

Investment

- Investment governance (4)
- *Investment decision making (7)*
- Investment monitoring (4)
- Stewardship (6)
- Climate change (3,6)
- *Statement of investment principles (6)**
- *Default arrangements and charge restrictions (7)*

Notes:
The numbers next to the module names above set out Aon's interpretation of the Code for Public Service Pension Schemes. Please note it should not be taken as legal advice.
(1) Applies
(2) Mostly applies
(3) Partially applies
(4) Good practice
(5) Mostly good practice
(6) Partially good practice
(7) Does not apply
* Note that for the Statement of investment principles module the Code references good practice for PSPSs. However, due to the overriding legal requirement to have an Investment Strategy Statement (ISS) in place we have not included any questions on this module but have referred to the ISS within the Investment governance module.

Administration

Administration – at a glance

Scheme administration

Fully compliant in 0 out of 1 module

1 question is red and 3 questions are amber out of 16 questions.

Information handling

Fully compliant in 1 out of 4 modules

No questions are red and 6 questions are amber out of 42 questions.

IT

Fully compliant in 1 out of 2 modules

No questions are red and 3 questions are amber out of 17 questions.

Contributions

Fully compliant in 2 out of 3 modules

1 question is red and no questions are amber out of 13 questions.

Essential actions

▪ All tasks and processes to be reviewed as part of administration improvement plan.
25/26Q2 - The initial register is in development to identify priority processes and review schedules. Plan to complete by 31 December 2025
▪ All tasks and processes to be reviewed as part of administration improvement plan, together with an ongoing cycle of reviews and better use of performance data.
25/26Q2 The initial register is in development to identify priority processes and review schedules. Plan to complete by 31 December 2025
▪ As part of management information development, legal timescales will be monitored and reported.
25/26Q2 - Improvements in reporting information have been made - these will also feed through to the Annual Report. Target for full completion December 2025

Comments

The Administering Authority have selected to answer all questions within this section.

The Administering Authority have selected to include all questions when determining whether they comply with the Code within this section.

Administration - changes

Changes since previous report (if relevant)

The charts below shows how many responses to the questions have changed Red, Amber, Green (RAG) status within each sub-section. If you click within the blue boxes it will take you to the relevant modules (which also records the previous answer and previous score).

Scheme administration

Amber to Green   1
Red to Green
Red to Amber
Green to Amber
Amber to Red
Green to Red
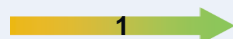
Information handling

Amber to Green   1
Red to Green
Red to Amber   2
Green to Amber
Amber to Red
Green to Red

IT

Amber to Green
Red to Green
Red to Amber   No RAG status changes from this review
Green to Amber
Amber to Red
Green to Red

Contributions

Amber to Green   1
Red to Green   1
Red to Amber
Green to Amber
Amber to Red
Green to Red

Administration

Scheme administration

Essential Actions

	Module	Question	Action
1	Planning and maintaining administration	3 Required	All tasks and processes to be reviewed as part of administration improvement plan. 25/26Q2 - The initial register is in development to identify priority processes and review schedules. Plan to complete by 31 December 2025
2	Planning and maintaining administration	10 Required	All tasks and processes to be reviewed as part of administration improvement plan, together with an ongoing cycle of reviews and better use of performance data. 25/26Q2 The initial register is in development to identify priority processes and review schedules. Plan to complete by 31 December 2025
3	Planning and maintaining administration	11 Required	As part of management information development, legal timescales will be monitored and reported. 25/26Q2 - Improvements in reporting information have been made - these will also feed through to the Annual Report. Target for full completion December 2025
4	Planning and maintaining administration	15 Required	Business continuity plan being developed during 2024/25 25/26Q2 - BCP is well progressed with the business impact assessment fully complete. Target for completion July 25.
5	Planning and maintaining administration	16 Required	Consider whether any non-UPM processes are not documented. 25/26Q2 All LGA changes are tracked and non-UPM processes are in place. ACTION COMPLETE

Other Actions

	Module	Question	Action
1	No Actions		

Information handling

Essential Actions

	Module	Question	Action
1	Financial transactions	9 Required	Data improvement plan, articulating actions and tracking against them, to be developed 25/26Q2 - The data improvement plan and strategy will be presented to the Authority at the September meeting and this will be embedded once approved. Target for completion December 2025.
2	Record keeping	3 Required	Data retention timescales to be reviewed (including consideration of lawfully retaining data) and implemented 25/26Q2 - Work on Phase 2 of the Information Governance action plan is under way and a project established working on development of a new data retention policy and guidance and information asset registers. Target March 2026
3	Record keeping	4 Required	Review retention policies for legitimate purposes (as above) 25/26Q2 - Work on Phase 2 of the Information Governance action plan is under way and a project established working on development of a new data retention policy and guidance and information asset registers. Target March 2026
4	Record keeping	7 b Required	25/26Q2 - all processes in place and reported on. This action will never achieve 100% ACTION COMPLETE
5	Data monitoring and improvement	1 Required	Put in place Data Improvement Strategy and Data Improvement Plan with actions that are monitored. 25/26Q2 - The Data Quality Strategy is now in place with monitoring and individual data improvement plans. ACTION COMPLETE
6	Data monitoring and improvement	4 Required	Ensure Data Improvement Plan documents data reviews and their findings, and ongoing actions. 25/26Q2 - Still partial - work ongoing in relation to reporting and evidencing. Revised target December 2025
7	Data monitoring and improvement	5 Required	Put in place Data Improvement Strategy and Data Improvement Plan with actions that are monitored. 25/26Q2 - This action is now partially met - The strategy is now in place but further tracking is required of the individual improvement plans.Target December 2025

| 8 | Data monitoring and improvement | 6 Required | Ensure Data Improvement Strategy includes action/decisions relating to where data cannot be corrected
25/26Q2 - This action is now partially met. Priority areas have been agreed, some of which are low but need recording on the Data Improvement Plan- target December 2025 |

Other Actions

	Module	Question	Action
1	Financial transactions	6	Develop KPIs for supplier payments
2	Record keeping	2 a	Ongoing work to improve data and clear backlogs
3	Record keeping	2 c	Work on Phase 2 of the Information Governance action plan is under way and a project established working on development of a new data retention policy and guidance and information asset registers.
4	Record keeping	5	Complete review of need to retain microfiche historical records. Target December 2025 for solution.

IT

Essential Actions

	Module	Question	Action
1	Cyber controls	1 Required	Create a specific cyber security policy. Also carry out review against TPR Cyber Guidance which is more detailed. 25/26Q2 - The development of the cyber security policy is progressing and on track. Target Sept 25
2	Cyber controls	8 Required	Cyber hygiene guidelines to be reconsidered as part of review of these policies and documents. 25/26Q2 - this is being progressed and on track. Target October 25
3	Cyber controls	9 Required	Data/asset mapping to be updated to assist in identifying any potential target areas for cyber crime. Further work to done to incorporate cyber resilience testing for third parties/suppliers. 25/26Q2 - Work on Phase 2 of the Information Governance action plan is under way and a project established working on development of a new data retention policy and guidance and information asset registers. Target March 2026 Third party provider questionnaire will be enhanced. Target Octover 2025

Other Actions

	Module	Question	Action
1	No Actions		

Contributions

Essential Actions

	Module	Question	Action
1	Resolving overdue contributions	1 Required	Ensure a documented procedure for recording/monitoring/pursuing missing monthly schedules/contributions is in place (or any gaps in a current documented procedures) 25/26Q2 - Procedure and dashboard now in place and process documented. ACTION COMPLETE
2	Resolving overdue contributions	3 Required	Ensure any written procedure includes clear processes to identify fraudulent activity. 25/26Q2 - This is now partially met. Checks are in place on Epic in relation to contributions, written process to be captured. Target date December 2025
3	Resolving overdue contributions	4 Required	Ensure any written procedure includes clear escalation within SYPA, including when to report to TPR. 25/26Q2 - The process is now in place as part of EPiC workflow. ACTION COMPLETE

Other Actions

	Module	Question	Action
1	Monitoring contributions	5	25Q4 - Investigate ways to increase monitoring, perhaps through internal audit.

Administration

Modules

Scheme administration
- Planning and maintaining administration (1)

Information handling
- Financial transactions (1)
- Transfers out (2)
- Record-keeping (3,6)
- Data monitoring and improvement (1)

IT
- Maintenance of IT systems (1)
- Cyber controls (2,6)

Contributions
- Receiving contributions (3)
- Monitoring contributions (1)
- Resolving overdue contributions (1)

Notes:
The numbers next to the module names above set out Aon's interpretation of the Code for Public Service Pension Schemes. Please note it should not be taken as legal advice.
(1) Applies
(2) Mostly applies
(3) Partially applies
(4) Good practice
(5) Mostly good practice
(6) Partially good practice
(7) Does not apply

Communications and disclosure

Communications and disclosure – at a glance

Information to members

Fully compliant in 2 out of 5 modules

3 questions are red and 3 questions are amber out of 22 questions.

Public information

Fully compliant in 1 out of 2 modules

No questions are red and 1 question is amber out of 14 questions.

Essential actions

▪ Implement legal timescale monitoring within UPM.
25/26Q2 - No change - under review. Target December 2025
▪ Consider feasibility of reviewing all scheme member communications to meet Plain English standards
25/26Q2 - The website wording is compliant however all levels of documents across the Authority still require review. Target December 2025
▪ Review digital inclusion.
25/26Q2 - The website wording is compliant however all levels of documents across the Authority still require review. Target December 2025
▪ Ensure AVC statements issued by Prudential and Scottish Widows are issued within future legal timescales
25/26Q1 - Still partial - Engagement with AVC providers on this is being developed - Target

Comments

The Administering Authority have selected to answer all questions within this section.

The Administering Authority have selected to include all questions when determining whether they comply with the Code within this section.

Communications and disclosure - changes

Changes since previous report (if relevant)

The charts below shows how many responses to the questions have changed Red, Amber, Green (RAG) status within each sub-section. If you click within the blue boxes it will take you to the relevant modules (which also records the previous answer and previous score).

Information to members

Amber to Green
Red to Green
Red to Amber   No RAG status changes from this review
Green to Amber
Amber to Red
Green to Red

Public information

Amber to Green
Red to Green   1
Red to Amber
Green to Amber
Amber to Red
Green to Red

Communication and disclosure

Information to members

Essential Actions

	Module	Question	Action
1	General principles for member communications	1 b Required	Implement legal timescale monitoring within UPM. 25/26Q2 - No change - under review. Target December 2025
2	General principles for member communications	2 Required	Consider feasibility of reviewing all scheme member communications to meet Plain English standards 25/26Q2 - The website wording is compliant however all levels of documents across the Authority still require review. Target December 2025
3	General principles for member communications	3 Required	Review digital inclusion. 25/26Q2 - The website wording is compliant however all levels of documents across the Authority still require review. Target December 2025
4	Benefit information statements (PSPS)	4 Required	Ensure AVC statements issued by Prudential and Scottish Widows are issued within future legal timescales 25/26Q1 - Still partial - Engagement with AVC providers on this is being developed - Target December 2025
5	Benefit information statements (PSPS)	5 Required	Check on whether AVC providers are meeting legal requirements in relation to the information included on annual statements. 25/26Q2 - Process still to be set up - Target December 2025
6	Notification of right to cash transfer sum or contribution refund	1 Required	Clear backlogs and then ensure that the notifications on rights and options are issued within 3 month legal timescale 25/26Q2 - Backlogs still ongoing but on track. Target December 2025

Other Actions

	Module	Question	Action
1	No Actions		

Public information

Essential Actions

Module		Question	Action
1	Publishing scheme information (PSPS)	2 Good Practice	Review and ensure information published meets the Codes requirements. 25/26Q2 - This is progressing and on track. Target end of July 2025
2	Publishing scheme information (PSPS)	4 Required	Process to be developed to ensure all changes are made within one month. 25/26Q2 - Process in place for monthly check ACTION COMPLETE

Other Actions

Module		Question	Action
1	No Actions		

Communication and disclosure

Modules

Information to members

- General principles for member communications (1)
- *Annual pension benefit statements (DC) (7)*
- *Summary funding and pension benefit statements (DB) (7)*
- Benefit information statements (PSPS) (1)
- Retirement risk warnings and guidance (1)
- Notification of right to cash transfer sum or contribution refund (2)
- *Chair's statement (7)*
- Scams (1)
- *Audit requirements (7)*

Notes:
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(1) Applies
(2) Mostly applies
(3) Partially applies
(4) Good practice
(5) Mostly good practice
(6) Partially good practice
(7) Does not apply

Public information

- Publishing scheme information (PSPS) (2,6)
- Dispute resolution procedures (2,6)

Reporting to TPR

Reporting to TPR – at a glance

Regular reports

Fully compliant in 1 out of 1 module

No questions are red and no questions are amber out of 3 questions.

Whistleblowing- Reporting breaches of the law

Fully compliant in 0 out of 4 modules

3 questions are red and 3 questions are amber out of 11 questions.

Essential actions

▪ Ensure all breaches are identified and recorded (including administration legal timescales and late/estimated contributions)
25/26Q2 - Still partial - work ongoing revised target from July 2025 to Setember 2025
▪ Ensure induction training highlights the personal responsibility about reporting significant breaches, as well as what breaches are/ensuring sharing procedure.
25/26Q2 - The updated policy will be taken to LPB for review - Target September 2025
▪ Ensure induction training highlights the personal responsibility about reporting significant breaches, as well as what breaches are/ensuring sharing procedure.
25/26Q2 - Still no - pension officer induction has been reveiwed and plans are in place to include - Target September 2025
▪ Ensure breaches log is updated to ensure assessments are carried out in line with procedure

Comments

The Administering Authority have selected to answer all questions within this section.

The Administering Authority have selected to include all questions when determining whether they comply with the Code within this section.

Reporting to TPR - changes

Changes since previous report (if relevant)

The charts below shows how many responses to the questions have changed Red, Amber, Green (RAG) status within each sub-section. If you click within the blue boxes it will take you to the relevant modules (which also records the previous answer and previous score).

Regular reports

Amber to Green
Red to Green
Red to Amber
Green to Amber
Amber to Red
Green to Red

No RAG status changes from this review

Whistleblowing – reporting breaches of the law

Amber to Green
Red to Green   1
Red to Amber
Green to Amber
Amber to Red
Green to Red

Reporting to TPR

Regular reports

Essential Actions

Module	Question	Action
1 No Actions		

Other Actions

Module	Question	Action
1 No Actions		

Whistleblowing - reporting breaches of the law

Essential Actions

	Module	Question	Action
1	Who must report	1 Required	Ensure all breaches are identified and recorded (including administration legal timescales and late/estimated contributions) 25/26Q2 - Still partial - work ongoing revised target from July 2025 to Setember 2025
2	Who must report	3 Required	Ensure induction training highlights the personal responsibility about reporting significant breaches, as well as what breaches are/ensuring sharing procedure. 25/26Q2 - The updated policy will be taken to LPB for review - Target September 2025
3	Who must report	4 Required	Ensure induction training highlights the personal responsibility about reporting significant breaches, as well as what breaches are/ensuring sharing procedure. 25/26Q2 - Still no - pension officer induction has been reveiwed and plans are in place to include - Target September 2025
4	Decision to report	2 Required	Ensure breaches log is updated to ensure assessments are carried out in line with procedure 25/26Q2 - still partial pending review of policy - Target September 2025

5	How to report	3 Required	Ensure breaches log is updated to cover all breaches, not just those that are being reported 25/26Q2 -Still partially met pending approval of updated policy and breach log. Target September 2025.
6	Reporting payment failures	1 Required	Contribution procedures to be updated to include escalation and eventual reporting to TPR. 25/26Q2 - Still no - this will be covered in the breaches training (Pending approval of Policy). Target December 2025.
7	Reporting payment failures	2 Required	Ensure breaches log is updated to cover all breaches, not just reportable ones. 25/26Q2 - Due to the introduction of compulsory direct debit arrangements this risk is now limited and the requirement met. ACTION COMPLETE

Other Actions

	Module	Question	Action
1	No Actions		

Reporting to TPR

Modules

Regular reports

- ▪ Registrable information and scheme returns (1)

Whistleblowing - reporting breaches of the law

- ▪ Who must report (1)
- ▪ Decision to report (1)
- ▪ How to report (1)
- ▪ Reporting payment failures (1)

Notes:
The numbers next to the module names above set out Aon's interpretation of the Code for Public Service Pension Schemes. Please note it should not be taken as legal advice.
(1) Applies
(2) Mostly applies
(3) Partially applies
(4) Good practice
(5) Mostly good practice
(6) Partially good practice
(7) Does not apply

The information set out in this report is based on the expectations set out in the Code, compared to your current practice and it is not a regulatory and compliance audit. The information is based on the responses by the Administering Authority to questions set by Aon based on information contained in the Code.

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