



**DEVON &
SOMERSET**
FIRE & RESCUE SERVICE

LOCAL PENSION BOARD

Date of Meeting: Wednesday 23 June 2021, at 3.00 pm via MS Teams

A G E N D A

ITEM NO.	ITEM TITLE
1.	<u>Apologies</u>
2.	<u>Conflict of Interest Declaration</u>
3.	<u>Topic of interest - Pension Law</u> Clair Alcock (Local Government Association) will join the meeting from 15.00 to 15.30hours to discuss the knowledge and understanding Board Members need to have around the FPS scheme regulations and also the range and extent of the law relating to pensions that applies to the FPS.
4.	<u>Notes</u> (Pages 1 - 8) Notes of the meeting held on 17 March 2021 attached.
5.	<u>Review of Actions</u> (Pages 9 - 12) Review of Actions of previous meeting attached.
6.	<u>Training Log Update</u> (Pages 13 - 14)
7.	<u>Correspondence Update</u> (Pages 15 - 16)
8.	<u>Scheme Manager Update</u> (Pages 17 - 22) Paper attached.
9.	<u>Board KPI Report</u> (Pages 23 - 26) Paper attached.
10.	<u>Risk Register</u> (Pages 27 - 32) To review the register (attached).

ITEM NO.	ITEM TITLE
11.	<p><u>LPB Annual Report</u></p> <p>For discussion. This report will need to be prepared and issued to the Authority's Audit & Governance Committee on 30 July 2021.</p>
12.	<p><u>Self-Assessment/Assurance</u></p>
	<p>(a) <u>Website</u></p> <p>To confirm that the website is up-to-date or advise what updates are/will be required.</p>
13.	<p><u>LPB Work Programme (Pages 33 - 34)</u></p> <p>Attached. To review programme and items for LPB meeting in 15 September 2021.</p>
14.	<p><u>Date of Next Meeting</u></p> <p>15.00hours, Wednesday 15 September 2021 (venue to be confirmed).</p>

Board Membership

*Scheme Manager
Representatives:*

Mike Pearson
Satnam Singh Rai
(vacancy)

*Scheme Member
Representatives:*

Andy Hallam
James Leslie
Peter Redbourn

Other Attendees:

Caroline Gourlay (Rewards & Benefits
Manager)
Zoe Smyth (Rewards & Benefits
Manager)
Steve Yates

Agenda Item 4

LOCAL PENSION BOARD
17 March 2021

Present:

*Scheme Manager
Representatives:*

*Scheme Member
Representatives:*

Other Attendees:

Mike Pearson (MP) (Ch)
Satnam Singh Rai
(SSR)
Amy Webb (AW)
Cllr George Wheeler
(GW)

Andy Hallam (AH)
James Leslie (JL)

Peter Redbourn (PR)
Ben Redwood (BR)

Caroline Gourlay (CG) (Rewards & Benefits Manager)

Steve Yates (SY) (Note-taker)

MIN NO.	ITEM TITLE
LPB/21/1	<u>Conflict of Interest Declaration</u> No new interests were declared.
LPB/21/2	<u>Notes</u> The Notes of the meeting held on 9 December 2020 were AGREED .
LPB/21/3	<u>Review of Actions</u> CONSIDERED updated Action Log listing Open Actions. Progress against actions was indicated in the comments column. It was noted that: <ul style="list-style-type: none">• Local KPIs featured elsewhere on the agenda for the meeting;• Cyber security and WYPF Business Continuity Plan. MP had forwarded information on areas flagged by the Service as part of its review of the WYPF plan. MP would pursue a response from WYPF and then review the risk register accordingly;• Pensionability of Fixed Terms Contracts. This was addressed in the Scheme Managers Update. It had been confirmed that the Regulations clearly provided that fixed term contracts were not pensionable under the Firefighters' Pension Schemes. Pension benefits could be secured for those on fixed term contracts by joining the LGPS, for which automatic enrolment should apply. Clarity on this would be sought from HR;• the Training Needs Analysis (TNA) action was completed and could be closed;• Administration, governance etc. model strategy. The outcome of the LGA consultation on this was still awaited. MP would chase this response;• McCloud/Sargeant remedy. This was currently rated amber as it would involve a considerable amount of work for the Service. West Yorkshire FRS was looking to see whether there was appetite amongst FRAs to obtain collective legal advice on how to proceed. The LGA was co-ordinating this and the advice was still awaited.

MIN NO.	ITEM TITLE
	<p>The FBU had instigated three High Court cases seeking application of the remedy to “pensions in payment” cases in advance of the final, legislated remedy, the outcome of which could have significant implications for fire and rescue serves. At present, the focus remained on collection of relevant data. This was an important issue for former FFs who had retired and those coming up to retirement. The O’Brien case related to a different matter and would have bearing in terms of how far back fire authorities had to go in terms of remedy. It was felt that in light of these uncertainties, it was felt that the McCloud/Sargeant remedy should probably be rated red on the Action Log and risk register;</p> <ul style="list-style-type: none"> • JL asked whether the process for obtaining quotations for ill-health retirements could be accelerated. This was in reference to specific cases and CG undertook to look into this; • Progression of training from TNA featured elsewhere on the agenda. Board Members were asked to indicate areas for development; • Injury pension – incorrect calculation of allowances. Some state benefits were deductible from the injury pension. WYPF had indicated that some incorrect deductions may have been made. This still required clarification from Peninsula Pensions (the previous administrator) on the rationale for initially making the deductions. If the deductions were in error, compensatory payments would be made. <p><i>(SEE ALSO NOTES LPB/21/5, LPB/21/6, LPB/21/7(b) AND LPB/21/10 BELOW)</i></p>
LPB/21/4	<u>GOVERNANCE ISSUES</u>
	<p>LPB/21/4a <u>Appointments to the Board 2021</u></p> <p>RECEIVED paper identifying forthcoming Employer and Scheme Member Representative vacancies to the Board, in accordance with its Terms of Reference, and the process for appointments to each.</p>
	<p>LPB/21/4b <u>Review of Terms of Reference and Roles & Responsibilities</u></p> <p>RECEIVED paper on the annual review of these documents. It was felt that both continued to be fit for purpose and required no revision.</p>
LPB/21/5	<p><u>Scheme Manager Update</u></p> <p>RECEIVED paper summarising current pension matters both locally and nationally which required input from the Service. In particular, the paper addressed:</p> <p><i>Pension Surveys and Annual Returns</i></p> <p>WYPF had submitted the annual return to the Pension Regulator by the deadline of 15 December 2020.</p>

MIN NO.	ITEM TITLE
	<p><i>Pension Communications</i></p> <p>A communication on the government consultation on the proposed response to the discrimination issues identified in the McCloud/Sargeant case had been issued to staff on 4 February 2021. The LGA was in the process of creating a central repository for Frequently Asked Questions (FAQs) on this issue.</p> <p><i>Pension Projects (Transition Protection Judgement; O’Brien v Ministry of Justice; Fixed-term contracts and eligibility to join the Firefighters’ Pensions Schemes; Public Sector Exit Payments Regulations)</i></p> <p>The paper set out key points from the Government response to the consultation on proposals to remove the discrimination identified in the McCloud/Sargeant case. The LGA would be working with the relevant government departments to review the implications of the response and to support fire and rescue authorities with this issue (including with training and Member communications). While the Home Office had issued informal guidance on treatment of immediate detriment cases, this was far from definitive and the LGA was seeking additional input from the Treasury and the Home Office. Additionally, fire and rescue authorities would be seeking, collectively, legal advice on addressing immediate detriment cases. It was noted that the FBU had commenced legal action with a view to effecting immediate payments for retired members. The outcomes of these could impact progression of the immediate detriment remedy.</p> <p>MP commented that this Authority was keen to implement the remedy as soon as possible but required assurance that it would be doing so in a legally compliant way, avoiding any unauthorised payment ramifications. There were a number of significant issues to be addressed (including accurate comparisons of benefits between the two schemes; and personal taxation implications). The Authority was supportive of lobbying to secure the most expeditious resolution to these issues.</p> <p>O’Brien v Ministry of Justice was now referred to by the Scheme Advisory Board (SAB) as the Special Members of the FPS 2006 second options exercise. Further information, together with an information note, had been provided by the LGA.</p> <p>Following attendance at an SAB meeting on 10 December 2020, it had been confirmed that temporary appointments (including fixed term contracts) were not pensionable. SAB was intending to issue an advice note, setting out the legal position, for use by fire and rescue authorities but no timeline had been indicated for this.</p> <p>The Public Sector Exit Cap Regulations had been revoked by the Government after a review found implementation could have “unintended consequences”.</p> <p><i>Reporting Breaches of Law</i></p> <p>There had been no breaches to report since last meeting</p> <p><i>Internal Dispute Resolution Procedure (IDRP)</i></p> <p>There had been no new complaints under the Procedure since the last Board meeting.</p>

MIN NO.	ITEM TITLE
	<p><i>Pension Administrator Quality of Service</i></p> <p>The Service continued to have an excellent working relationship with WYPF, with both parties seeking to improve the arrangements in place.</p> <p><i>(SEE ALSO NOTE LPB/21/3 ABOVE)</i></p>
LPB/21/6	<p><u>Update on Potential Key Performance Indicators for the Service and Board</u></p> <p>RECEIVED paper providing an update on development of Key Performance Indicators (KPIs) for both the Service and the Board. A KPI had already been established on monthly pension reporting to WYPF by the last day of the month. This target had been achieved for the last six months.</p> <p>Submission of ill-health early retirement forms to Occupational Health had been monitored since December 2020. Over the three month period, paperwork had been submitted to WYPF within an agreed timeframe of 6 weeks on three out of 13 occasions (23%). Part of the issue here was that, while staff were encouraged to provide more notice of retirement, they were only required to give 1 months' notice. Staff would be issued with a further reminder to submit notice of retirement at the earliest opportunity. The target of forwarding paperwork to WYPF within five days of receipt by Pay & Conditions had been met for all but two of the 13 occasions, with the Christmas break being the key factor.</p> <p>Work was progressing on the development of KPIs around:</p> <ul style="list-style-type: none"> • ill-health retirement process and timescales; • timeframes for provision of information to WYPF to enable estimates to be made; and • number of follow-up queries of the Service from WYPF following submission of requests. <p><i>(SEE ALSO NOTE LPB/21/3 ABOVE)</i></p>
LPB/21/7	<p><u>PENSION BOARD RISKS</u></p>
	<p>LPB/21/7a <u>Board Risk Management Procedure</u></p> <p>RECEIVED proposed procedure on the identification, categorisation, evaluation, treatment (control measures) and monitoring of Board risks. The paper also identified roles and responsibilities associated with the procedure. This was in response to the tPR previous survey report advocating that Local Pension Boards had their own risk management procedures. The Board endorsed the proposed procedure, subject to the definition of "Risk Owner" being amended to read "senior person taking responsibility for the risk (i.e. who can control resources and determine what happens with the risk)".</p> <p>The procedure would be published on the pension page of the Service website.</p>

MIN NO.	ITEM TITLE
	<p>LPB/21/7b <u>Risk Register</u></p> <p>RECEIVED latest version (v1.08) of the Board Risk Register. The Risk Register was a “live” document and could be updated at any stage. The controls had not changed since the last Board meeting and further work was required for some risks to secure an accurate net risk score.</p> <p>(SEE ALSO NOTE LPB/21/3 ABOVE)</p>
LPB/21/8	<u>SELF-ASSESSMENT/ASSURANCE</u>
	<p>LPB/21/8a <u>Website</u></p> <p>NOTED that the website was considered up-to-date at this time.</p>
	<p>LPB/21/8b <u>tPR Public Service Governance and Administration Survey 2019 Results</u></p> <p>RECEIVED Research report on the results as prepared for the Pensions Regulator (tPR). 55% reported that they had all relevant Board processes in place, a reduction from last year (63%). These results were still being assessed to see whether there were matters that this Board would need to address.</p>
	<p>LPB/21/8c <u>tPR Public Service Governance and Administration Survey 2020 Submission</u></p> <p>RECEIVED submission made to tPR on behalf of the Board to the 2020 survey.</p>
	<p>LPB/21/8d <u>Annual Review of Internal Controls</u></p> <p>RECEIVED latest Board review against tPR checklist for public services.</p>
	<p>LPB/21/8e <u>tPR Self-Assessment</u></p> <p>RECEIVED latest version which now provided a narrative rationale for the RAG ratings used. It was noted that all areas of the self-assessment were now green. The self-assessment would be reviewed twice each year.</p>
LPB/21/9	<p><u>TOPICS OF INTEREST - Split (Two) Pensions Rule</u></p> <p>This had been identified as a Topic of Interest from the Training Needs Analysis. The Board was provided with a copy of the guidance note produced by the LGA, which HS then went on to elaborate.</p> <p>The entitlement to two pensions (colloquially referred to as a “split pension”) is triggered by a reduction in pensionable pay before a member was moved to the Firefighters’ Pension Scheme 2015 (FPS 2015) and is intended to prevent any financial disadvantage that might otherwise result from moving to a lower paid role (attracting a lower final salary pension) having previously paid greater pension contributions associated when undertaking a higher paid role.</p>

MIN NO.	ITEM TITLE
LPB/21/10	<u>TRAINING</u>
	<p data-bbox="352 300 730 336">LPB/21/10a <u>Training Log</u></p> <p data-bbox="352 356 1445 432">NOTED latest version of the Board Training Log (updated January 2021). All Board Members had completed tPR e-learning modules.</p>
	<p data-bbox="352 470 1238 506">LPB/21/10b <u>Training Needs Analysis (TNA) and Training Plan</u></p> <p data-bbox="352 526 1481 710">RECEIVED paper setting out the results of the Training Needs Analysis completed by seven of the eight Board Members and identifying areas of common development need for consideration. Potential delivery methods for development work, together with indicative timescales for 2021, were set out in the paper. Potential areas for future focus included:</p> <ul data-bbox="403 712 1469 965" style="list-style-type: none"> <li data-bbox="403 712 874 748">• June meeting – pensions law; <li data-bbox="403 768 1449 875">• September meeting – publishing Scheme information; record keeping; risk management and internal controls (possible training package developed by Clair Alcock); and <li data-bbox="403 896 1469 965">• December – resolving disputes; annual and lifetime allowance; rules on abatement. <p data-bbox="352 985 1342 1021">MP would also be discussing training needs with individual members.</p> <p data-bbox="352 1041 1437 1117">Correspondence circulated to the Board might also generate other areas for further exploration – either individually or collectively.</p> <p data-bbox="352 1137 1485 1272">JL commented that it would also be useful to the process for calculation of ill-health pensions. It was agreed to add this to the work programme as a Topic of Interest. HS could provide information on the relevant Regulations and benefit calculation aspects. The LGA may also have useful supportive information.</p> <p data-bbox="352 1292 911 1328"><i>(SEE ALSO NOTE LPB/21/3 ABOVE)</i></p>
LPB/21/11	<p data-bbox="352 1364 700 1400"><u>Correspondence Update</u></p> <p data-bbox="352 1420 1374 1496">RECEIVED latest version of log listing all correspondence received and circulated to Board Members since the last meeting.</p>
LPB/21/12	<p data-bbox="352 1509 671 1545"><u>LPB Work Programme</u></p> <p data-bbox="352 1565 1509 1776">RECEIVED latest version of the Board work programme to December 2022. This would, though, be a rolling work programme, with indicative items subject to change. Other items could be incorporated as required. MP would add potential Topics of Interest and Board Training to the next iteration. The TNA would be refreshed annually and the review date would feature on the next iteration of the Work Programme.</p>

MIN NO.	ITEM TITLE
LPB/21/13	<p data-bbox="352 241 651 277"><u>Date of Next Meeting</u></p> <p data-bbox="352 304 1267 340">15.00hours, Wednesday 23 June 2021 (venue to be confirmed).</p> <p data-bbox="352 360 1465 432">In closing the meeting, the Board thanked AW for all her work on behalf of the Board and wished her well in her new employment.</p>

The Meeting started at 3.00 pm and finished at 4.43 pm

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LPB Action Log 2021-06-09 - Open Actions

Date Raised	Source	Action Lead	Status	Pension Work Activity	Action	Comments	RAG
30-Oct-19	Board	Caroline Gourlay	In progress	LPB Governance and Effectiveness	Local KPIs for Board Effectiveness WYPF suggested that consideration to be given to development of Board KPIs to assess Service effectiveness in information transmission to WYPF (e.g. time taken to notify WYPF of death in service; pay awards etc.) 05/06/20: Action now is to develop KPI dashboards for Scheme Manager and for LPB	11/12/19: CG asked to consider any KPIs that might assist the LPB monitor scheme manager effectiveness. Consider what WYPF think is key and also look at audit reports for possible indicators. 12/02/20: CG researching what other LPBs do. 06/03/20: Work in progress 28/04/20: CG considering dashboard approach. Now pending - Covid-19 05/06/20: Action remains pending because of Covid-19 arrangements. 17/08/20: CG to circulate thoughts on KPIs 09/09/20: Paper taken to LPB. CG to progress development of the KPIs. 15/10/20: CG looking at collecting relevant data to support measures. 25/11/20: CG making progress on this - update to follow. 09/12/20: KPI on time taken for ill-health retirements to be developed 07/01/21: Work ongoing, reporting on small dashboard for Feb 04/02/21: Dashboard produced. CG to set up additional measure and action comms around retiree notice periods. Impact on performance to be monitored 03/03/21: 2 KPIs in place, 3 further in progress. Comms to be actioned. 13/04/21: Comms issued 22.03.21. CG to speak to union reps. 12/05/21: Further comms to be actioned. Three further KPIs in progress. 09/06/21: Proposal to LPB 23rd June on 2 KPI's, ill-health KPI pending.	G
18-Mar-20	Board	Mike Pearson	In progress	Risk Management	WYPF Cyber Security WYPF business continuity plan to be reviewed by MP/SP/CG, specifically with regard to cyber attack. Feedback given, WYPF asked to consider and respond. MP to review risk register to asses impact of gaps in WYPF BCP Aon free cyber questionnaire - consider benefit of using it (see email from Satnam 14/07/20).	28/04/20: Action pending because of Covid-19 arrangements. 05/06/20: Action remains pending because of Covid-19 arrangements. 17/08/20: Action remains pending because of Covid-19 arrangements. 15/10/20: MP to ask PP and SB to comment on WYPF BCP (done 16 Oct) 25/11/20: MP to write to WYFP with feedback on its BCP 09/12/20: WYPF asked to respond to issues raised 07/01/21: MP to review risk scores and consider using Aon free questionnaire 04/02/21: No further progression 09/06/21: No further progression	G
28-Apr-20	Scheme Manager	Steve Pope	In progress	Administration and Compliance	Fixed Term Contracts Question raised over whether temporary contracts were eligible for the FPS. Clair Alcock currently seeking legal advice. To be added to risk register.	05/06/20: SP continuing to work with LGA, which is still seeking to confirm legal position. To be included on risk register when reviewed. 03/07/20: SAB commissioned legal advice, LGA seeking permission to share advice. 17/08/20: CA had emailed SAB on 6 Aug chasing this. SP monitoring. 15/10/20: LGA/SAB been focused on McCloud/Sargeant but should have time now to progress this. 25/11/20: SP advised that this is on the SAB agenda for 10 December 07/01/21: CG to contact Clair Alcock to get update 04/02/21: SAB outcome confirmed temporary employments not pensionable. Awaiting a note on legal advice confirming position before action closed. 03/03/21: SAB confirmed FTC not pensionable. Legal advice to be issued. 13/04/21: Legal advice note circulated to SAB members to comment by email. 12/05/21: Still awaiting sight of legal advice note. CG to contact LGA for update. 09/06/21: LGA advice note to be reviewed when issued. ACTION CLOSED	G
09-Sep-20	Board	Steve Pope	Pending	Administration and Compliance	Administration, Management and Governance Strategy Board agreed to adopt the template strategy developed by the LGA/SAB and that Board documentation and toolkits should be adapted accordingly subject to outcome of the LGA/SAB consultation.	15/10/20: Awaiting outcome of LGA/SAB consultation. 25/11/20: Still awaiting LGA/SAB response to consultation 04/02/21: Still awaiting LGA/SAB response to consultation 03/03/21: Still awaiting LGA/SAB response to consultation 13/04/21: Still awaiting LGA/SAB response to consultation 12/05/21: Still awaiting response. CG to contact CA/CH. 09/06/21: LGA anticipate issuing response by end of June.	G

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Agenda Item 5

LPB Action Log 2021-06-09 - Open Actions

Date Raised	Source	Action Lead	Status	Pension Work Activity	Action	Comments	RAG
15-Oct-20	Scheme Manager	Amy Webb	In progress	Administration and Compliance	McCloud/Sargeant & O'Brien/Matthews Discrimination Remedy Need to consider resourcing required to implement potential remedy. Could be possibility to do something in collaboration with D&WFRS? Any central resourcing to deal with the complexity; knowledge; technology; communication issues to support fire authorities?	25/11/20: CG meeting with D&W on 3 Dec and will discuss resourcing needs. 15/12/20: Steer from LGA is focus on what we know e.g. start preparing on areas where there is information. HMT Policy decisions will be forthcoming in the couple of months from January. 04/01/21: LGA working with Home Office, SAB and NFCC to consider what the resourcing needs are going to be going forward and what the support offer should look like. 07/01/21: CG had asked team to start looking at data on known requirements 04/02/21: HMT response published. CG to arrange staff comms 03/03/21: WYFRS seeking collaborative advice. CG to speak to LGA re FAQ's. 13/04/21: Legal received. Paper to EO meeting of FRA on 20 April. 12/05/21: FRA agreed ID recommendations. ZS to progress COT3 agreement 09/06/21: ID cases being processed. Revised HMT guidance awaited.	A
09-Dec-20	Board	Mike Pearson	In progress	LPB Governance and Effectiveness	LPB Training Needs Analysis Board Member to populate template and return to MP by the end of January 2021. Issues identified could be used to inform LPB forward plan (topics of interest).	07/01/21: LE to email LPB members reminding them to complete return 04/02/21: LE to email 2 members for outstanding returns 03/03/21: 1 return outstanding. Outline training plan produced - feedback requested. 13/04/21: To be progressed as discussed at LPB ACTION CLOSED	A
07-Jan-21	Work Programme	Mike Pearson	In progress	LPB Governance and Effectiveness	Appointments to the LPB Determine whether any Board members are nearing the end of their term of office in 2021 and to run any appropriate appointments process.	04/02/21: MP to check 2021 retirees. Position to be reported at LPB in March 03/03/21: MP to draft agenda item for LPB 17 March. 13/04/21: CG running process for employee rep. (Redbourne position). FRA to appoint employer rep at Ann. Meeting in June (Webb position). 12/05/21: CG/ZS to determine EE rep (1 expression of interest + PR). FRA to appoint new Treasurer as ER rep. 09/06/21: PG confirmed as new EE rep. 2 ER's to be appointed by FRA	G
07-Jan-21	Work Programme	Mike Pearson	Completed	LPB Governance and Effectiveness	LPB ToR and Roles/Responsibilities Review ToR and Roles/Responsibilities for March LPB meeting	04/02/21: A light touch review to be taken to LPB in March. 03/03/21: Agenda item for LPB 17 March. 13/04/21: Discussed at LPB 17 March ACTION CLOSED	A
07-Jan-21	Work Programme	Caroline Gourlay	Completed	Risk Management	Annual review of internal controls Complete TPR Internal controls checklist for March LPB meeting	07/01/21: CG to complete TPR checklist for discussion at Feb update meeting 04/02/21: CG to discuss with scheme member rep before taken to LPB. 03/03/21: Checklist completed - with AH for comment. LPB agenda 17/03. 13/04/21: Confirmed at LPB 17 March ACTION CLOSED	A
07-Jan-21	Chair	Mike Pearson	In progress	LPB Governance and Effectiveness	Change of Delegated Scheme Manager Risk Register and Website to be updated to reflect SP having left the Service and CG now acting as Delegated Scheme Manager	07/01/21: LE to amend Risk Register and update website page as necessary 04/02/21: All updated - Original ACTION CLOSED 13/04/21: Clarification of Delegated Scheme Manager post CG leaving? 12/05/21: MP to check whether SM delegation is with the role or individual. 09/06/21: MP confirmed SM delegation is with the role. ACTION CLOSED	A
07-Jan-21	Scheme Manager	Caroline Gourlay	In progress	Administration and Compliance	Injury Pension - Incorrect deduction of Retirement Allowance WYPF had identified possible incorrect deduction from a deceased pensioner dating back to 2010 and was reviewing other similar potential cases. Guidance issued by CLG October 2010 advised that RA should not be deducted but not clear if there was any further clarification or legal opinion. Further evidence required to establish whether WYPF assessment should be applied. Also need to consider whether incorrect deduction is a breach of the law and if so whether it is reportable.	07/01/21: CG to request further evidence/guidance from LGA/WYPF 04/02/21: WYPF expects full picture by end March. CG to speak with Peninsula Pensions for view on deduction rationale and any implication for LGPS. 03/03/21: CG to chase Peninsula Pensions for rationale and ensure audit trail. 13/04/21: CG waiting for info from Peninsula Pensions. WYPF report being worked on. 12/05/21: Info received from Peninsula Pensions - A 2011 internal audit report referred to for further clarity. CG to progress sourcing report. 09/06/21: Still locating DAP 2011 report. Awaiting WYPF potential remedy.	A
13-Apr-21	Scheme Manager	Caroline Gourlay	In progress	Administration and Compliance	TPR consultation on draft content for the new code of practice To review consultation and determine any response (deadline 26 May)	13/04/21: LE to circulate consultation to LPB members. All to review consultation for meeting on 12 May. 12/05/21: MP/ZS to respond as LPB Chair and Scheme Manager. 09/06/21: Deadline passed. No response made. ACTION CLOSED	A

LPB Action Log 2021-06-09 - Open Actions

Date Raised	Source	Action Lead	Status	Pension Work Activity	Action	Comments	RAG
12-May-21	Chair	Mike Pearson	In progress	LPB Governance and Effectiveness	Register of Breaches of the law To ensure accurate recording of historic and future breaches	12/05/21: Template in place. Need details on historic cases. CG/LE 09/06/21: Unable to track details of historic breaches. Template populated from here onwards. ACTION CLOSED	
12-May-21	Scheme Manager	Caroline Gourlay	In progress	Administration and Compliance	Contractual Overtime (FBU request) FBU asked that contractual OT be treated as pensionable.	12/05/21: CG approached LGA and awaiting update. ER committee issue? 09/06/21: Received LGA advice. CG to send to WYPF to see if consistent with other FA's. CG to respond to DG advising not pensionable. ACTION CLOSED	

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Local Pension Board – Training Log

Updated June 2021

	Conflicts of interest	Managing risk and internal controls	Maintaining accurate member data	Maintaining member contributions	Providing information to members and others	Resolving internal disputes	Reporting breaches of the law
<u>Scheme Manager Reps</u>							
Mike Pearson	June 2020	June 2020	June 2020	June 2020	June 2020	June 2020	June 2020
Vacancy (ex Webb)							
Vacancy (ex Cllr Wheeler)							
Satnam Singh Rai	June 2020	June 2020	June 2020	June 2020	June 2020	June 2020	June 2020
<u>Scheme Member Reps</u>							
Andy Hallam	June 2020	June 2020	June 2020	June 2020	June 2020	June 2020	June 2020
Peter Redbourn	November 2019	November 2019	November 2019	November 2019	November 2019	November 2019	November 2019
James Leslie	March 2020	March 2020	March 2020	March 2020	March 2020	March 2020	March 2020
Ben Redwood	October 2020	October 2020	October 2020	October 2020	October 2020	October 2020	October 2020
<u>Support Officers</u>							
Caroline Gourlay	July 2019	July 2019	July 2019	July 2019	July 2019	July 2019	July 2019
Lisa Etchell	June 2020	June 2020	June 2020	June 2020	June 2020	June 2020	June 2020

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DEVON & SOMERSET FIRE & RESCUE AUTHORITY LOCAL PENSIONS BOARD

Updated Pension Correspondence Log – Correspondence received and circulated since last LPB meeting

(NOTE: a copy of the correspondence listed in this log has already been sent to all Board Members. If you are missing any of the correspondence, please contact Democratic Services specifying the missing correspondence. This will then be sent to you)

Date	Description	Purpose	Source
31 March 2021	FPS Bulletin 43 – March 2021	Information Only	Local Government Association
11 April 2021	West Yorkshire Pension Fund Monthly Update April 2021	Information Only	WYPF
30 April 2021	FPS Bulletin 44 – April 2021	Information Only	Local Government Association
21 May 2021	West Yorkshire Pension Fund Monthly Update May 2021	Information Only	WYPF
28 May 2021	FPS Bulletin 45 – May 2021	Information Only	Local Government Association
8 June 2021	West Yorkshire Pension Fund Monthly Update June 2021	Information Only	WYPF
10 June 2021	Home Office informal Immediate Detriment guidance June 2021	Information Only	Home Office
10 June 2021	LGA immediate detriment information note - version 2	Information Only	Local Government Association

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DEVON & SOMERSET FIRE & RESCUE AUTHORITY

LOCAL PENSIONS BOARD

DATE OF MEETING	23 June 2021
SUBJECT OF REPORT	SCHEME MANAGER UPDATE
REPORT AUTHOR	HR Rewards & Benefits Manager
EXECUTIVE SUMMARY	This report provides a summary of current pension matters both nationally and locally which have required input from the Service. This report should also be considered in conjunction with the regular monthly Bulletins which are issued by the Firefighters' Pensions Scheme Advisory Board.

1. INTRODUCTION

- 1.1. This is the update report from the Devon & Somerset Fire & Rescue Authority (the Authority) delegated Scheme Manager for the Authority's Local Pension Board (the Board). The Scheme Manager is defined as being the Fire and Rescue Authority under The Firefighters' Pension Scheme (England) Regulations 2014. However, the Scheme Manager may delegate any functions under these Regulations. The Authority has set out in the Discretions Policy where decisions will need to be taken by the Authority. The day-to-day managing and administering of the pension schemes and any statutory scheme that is connected with them, is delegated to the Head of Human Resources.
- 1.2. The Board provides a number of functions as set out in the Terms of Reference, which include:
 - assisting the Scheme Manager to ensure compliance with the relevant regulations and the efficient and effective management of the pension administration;
 - advising on member communications; and
 - monitoring complaints.
- 1.3. This report provides a summary of current pension matters both nationally and locally and further updates will be provided at subsequent Board meetings.

2. PENSION SURVEYS & ANNUAL RETURNS

- 2.1. Since the last meeting, the annual IDRPF data return was submitted to the Bluelight Pensions team at the LGA in May 2021.
- 2.2. The LGA has requested completion of a remedy self-assessment survey, which is due by 30 June 2021. The survey aims to gain understanding about arrangements for managing the pension scheme and specifically implementing the age discrimination remedy.
- 2.3. The data required by the Scheme Administrator, WYPF, for the 2021 Annual Benefit Statements was submitted on 13 May 2021. The Service is fully up to date with the pension reporting required monthly by WYPF.

3. PENSION COMMUNICATIONS

- 3.1. Email communication of the Fire Authority decision regarding immediate detriment cases was sent out on 23 April 2021 to eligible staff.
- 3.2. An intranet page has been created to provide updates regarding the pension reform and age discrimination remedy. This was communicated to staff by the comms team on 24 May 2021.

- 3.3. Also on 24 May 2021, communication was issued regarding the launch of the first national website for Firefighters' pension scheme members. This can be found here and is based on the scheme rules currently in place. Future content, including age discrimination remedy updates, will be added. The site is being reviewed for accessibility including stand-alone web pages and other extra information such as lifetime allowance and early retirement factors.
- 3.4. The LGA has advised that 2021 Annual Benefit Statements (ABS) for protected members should not include projections beyond the current scheme year. This will be communicated in the ABS and the LGA acknowledged that, whilst this would be disappointing to members, it is due to the limitations within the software at present.
- 3.5. A communication was issued on 21 April 2021 signposting FPS members to their online pension accounts, where members will be able to view their ABS.
- 3.6. In March 2021, the National Audit Office (NAO) published a report into public service pensions. Whilst it was reported that the introduction of the 2015 scheme helped contain rising costs, it contained five key recommendations on issues the Government should look to address soon, including the impact of age discrimination remedy and how the cost control mechanism works.

4. PENSION PROJECTS

Transition Protection Judgement

- 4.1. At an extraordinary meeting on 20 April 2021, the Authority considered a report on this matter and resolved that:
1. Any members of staff who are still subject to transitional, tapered, protection from transfer into the FPS 2015 will remain in the FPS 1992 until 1 April 2022; and
 2. Members of staff who qualify as "immediate detriment cases", as defined by the Home Office Guidance of 21 August 2020, will be able to choose to retire on pensions calculated under the FPS 1992 subject to:
 - a. There being no continuing and/or unresolved complexities and uncertainties that mean that it would not be practical and/or appropriate to process such cases in that manner at the time; and
 - b. Those employees agreeing to enter into a settlement agreement with the Authority confirming that they understand that any future changes to the pension arrangements arising from Government policy or actions that apply as a result of the transfer back into the FPS 1992 may result in changes to benefits, taxation and interest charges that may require retrospective adjustment.
- 4.2. As a result of this decision and subsequent communications, the Service has received 9 requests for immediate detriment quotations for retirement before 1 April 2022.

- 4.3. The Service also needs to revisit the agreed approach regarding Voluntary Scheme Pays, to account for Annual Allowance tax charges that may arise if a member elects to take legacy scheme benefits under the remedy option. A paper will be taken to the Authority ordinary meeting on 29 June 2021 recommending some adjustments to our discretions policy to enable this.
- 4.4. The LGA has released a pack of remedy data collection tools. Pre-populated templates for review are expected to be available in the next 4-6 weeks. The current timeline for FRAs to review and confirm the accuracy of the data is by 30 September 2021. The Service has recruited additional resource to support the data collection exercise on a fixed term basis.
- 4.5. There has been no further news yet regarding the legal proceedings set in motion by the FBU in the High Court on 3 March 2021 in order to force Fire and Rescue Authorities (FRAs) to pay retired members under legacy schemes.
- 4.6. Earlier this month the LGA received some updated guidance from the Home Office regarding Immediate Detriment cases, and has scheduled a supplementary meeting to take FRAs through this.
- 4.7. The Scheme Advisory Board (SAB) have written an open letter to HMT around some specific policy items where further clarity is needed following the Government response. There were 3 main areas of focus within this covering:
 - 1. contribution adjustments for 2006 members;
 - 2. decisions for taper members; and
 - 3. contingent decisions.

[This letter can be found here.](#)

O'Brien vs Ministry of Justice

- 4.8. There are no updates regarding the Special Members of FPS 2006 - Second options exercise (previously referred to as the Matthews or O'Brien cases).

Fixed-Term Contracts and eligibility to join the FPS

- 4.9. In the last Scheme Manager report it was noted that Steve Pope had attended the Scheme Advisory Board (SAB) meeting on 10 December 2020 to discuss eligibility to join the FPS for those on fixed term contracts, noting that they would not have adequate compensation benefits if they were only entitled to use the LGPS when employed by Services. He requested access to the legal advice that the SAB had commissioned about this. The outcome was that it was confirmed that temporary employments are not pensionable. It was agreed that the legal advice would be put into a note which confirms the position so that FRA's could use this to get individual advice on this matter. The SAB has been asked to provide comments on the draft factsheet by email, ahead of the next meeting on 24 June 2021.

Ill Health Injury Pension and state benefits

- 4.10. WYPF regularly reviews the interaction between state benefits and pension payments for those who have retired due to ill health, and a piece of work is currently underway regarding the treatment of Retirement Allowance benefits for a number of people who retired with an ill health injury on duty.

5. REPORTING BREACHES OF LAW

- 5.1. Within the Board's Reporting Breaches Procedure, Section 70 of the Pensions Act 2004 (the Act) is referenced. This requires that, where a person has reasonable cause to believe that:
- (a) a duty which is relevant to the administration of the scheme in question, and is imposed by virtue of an enactment or rule of law, has not been or is not being complied with; and
 - (b) the failure to comply is likely to be of material significance to the Regulator in the exercise of any of its functions then they must give a written report on the matter to the Regulator as soon as is reasonably practicable.
- 5.2. There have been no breaches reported since the last Local Pension Board meeting.

6. INTERNAL DISPUTE RESOLUTION

- 6.1. Within the Firefighters' Pension Scheme formal complaints are made via the Internal Disputes Resolution Procedure (IDRP). There have been no new complaints under this procedure since the last Local Pension Board meeting.

7. PENSION ADMINISTRATOR QUALITY OF SERVICE

- 7.1. The Service continues to have an excellent working relationship with WYPF and both sides are continuing to seek to improve the arrangements that are in place.

8. BOARD MEMBERSHIP

- 8.1. Peter Redbourn's term as a Scheme Member representative on the Board expires at the end of June 2021. The Board would like to express its thanks to Peter for his valuable contribution over the last 4 years.
- 8.2. Philip Gillbard, who is a Crew Manager at Middlemoor and retained Watch Commander at Tiverton and has been with DSFRS since 1991, will be a new Scheme Member representative from 1 July 2021.

ZOE SMYTH/CAROLINE GOURLAY
HR Rewards & Benefits Manager

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DEVON & SOMERSET FIRE & RESCUE AUTHORITY

LOCAL PENSIONS BOARD

DATE OF MEETING	23 June 2021
SUBJECT OF REPORT	UPDATE ON KEY PERFORMANCE INDICATORS FOR THE SERVICE AND BOARD
REPORT AUTHOR	Human Resources Reward & Benefit Manager
EXECUTIVE SUMMARY	This paper provides an update on the Key Performance Indicators (KPI's) for the Scheme Manager and the Board.

1.1. Below is a progress report on the established KPIs.

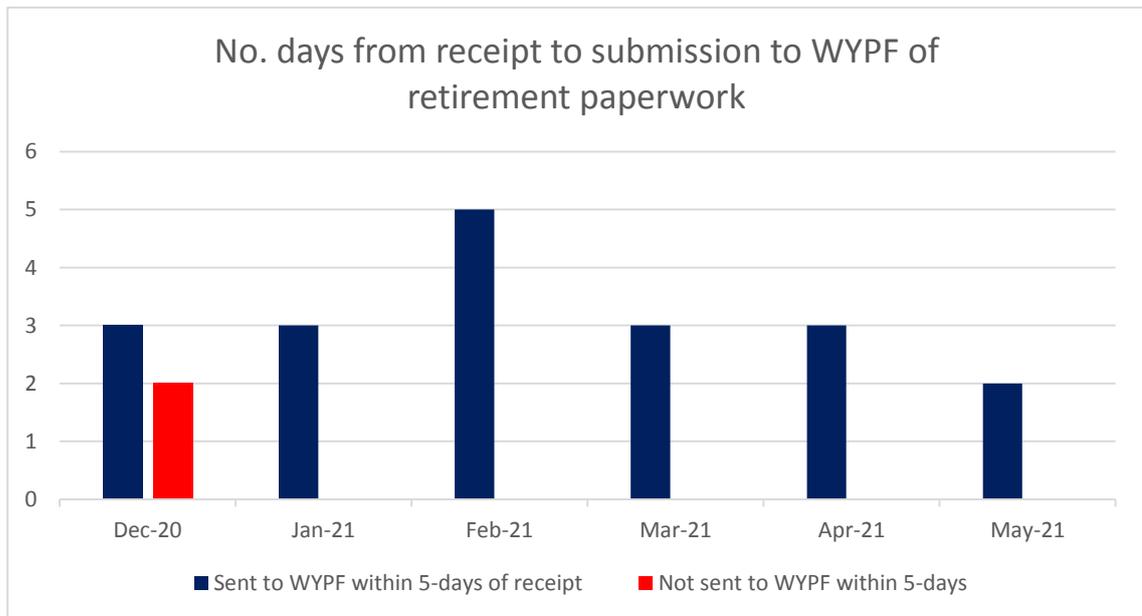
(a) **Submission of monthly pension reporting to WYPF by the last day of the month:**

For 8 out of the 9 months that this has been measured, we have achieved this KPI, as detailed below.

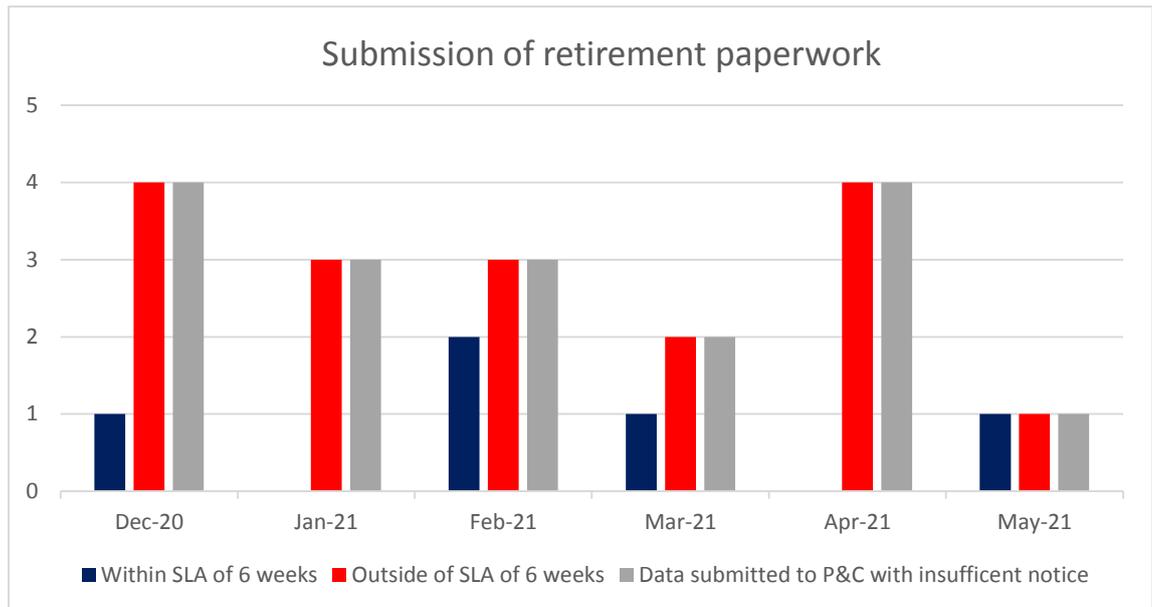
Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21
18-Sep-20	27-Oct-20	10-Nov-20	23-Dec-20	20-Jan-21	19-Feb-21	26-Mar-21	13-May-21	28-May-21

The March reporting is the year end reporting. As there is additional work associated with this, and it is due for submission during a period when there are other significant deadlines around year end and other reporting, going forward the SLA for the March year end reporting will be extended to the middle of the following month (allowing 6-7 weeks instead of the normal 4-5 weeks of the data becoming available).

(b) **Notifications of normal retirement and timeframes for submission**



During the period since the last report, the Pay & Conditions team have continued to submit notifications of normal retirement to WYPF within the SLA of 5-days of receipt.



Of the 22 normal retirements since the start of December 2020, 17 have not been submitted to Pay & Conditions in sufficient time for the team to meet the timeline requested by WYPF (of 6-weeks before the individuals' retirement date).

As reported previously, we have issued a communication requesting at least 6-weeks' notice from those wishing to retire normally from the Service. This messaging will be repeated regularly as a reminder.

1.2. Work is ongoing with regard to the proposed KPI around the ill-health retirement process and timescales. We are currently working with the HR Operations team to review the process for ill health early retirement to identify appropriate timelines for KPIs.

1.3. There were two further proposed KPIs covering the following:

- (a) The timeframe for estimates to be processed: from the request being made by the staff member to WYPF having all of the necessary information to process each one;
- (b) Quality of data: the number of follow up queries needed by WYPF following initial submission of the request for an estimate/quote.

Having examined potential methods of capturing the information required to measure performance for these items, and the resulting increase in administration, it is proposed that these are measured quarterly by way of 360 degree feedback from WYPF.

ZOE SMYTH / CAROLINE GOURLAY
HR Reward and Benefits Manager

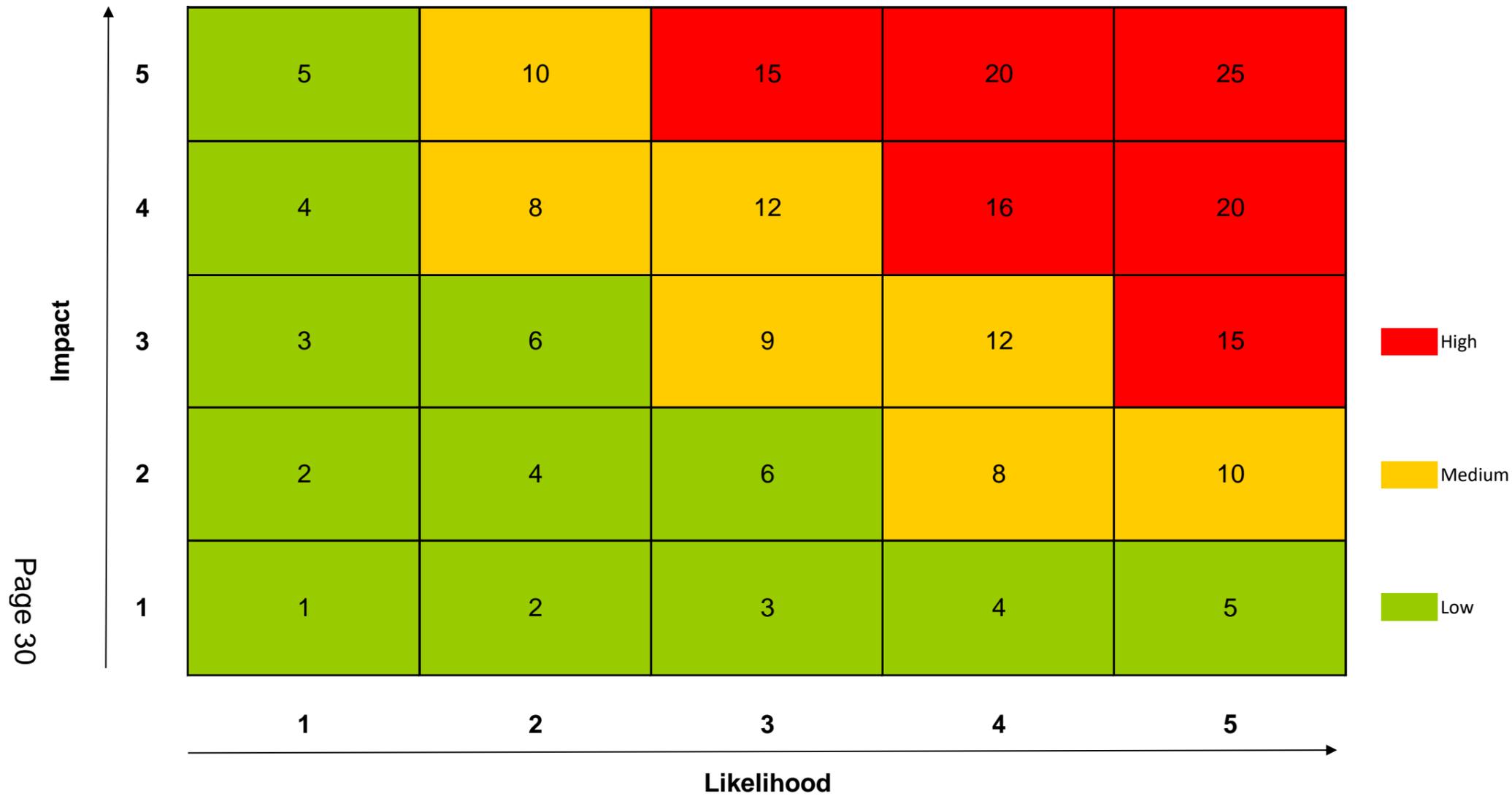
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Ref	Context/Causational trigger	Hazard (anything that may cause harm)	Impact (who/what may be harmed and how)	Gross Impact	Gross Likelihood	Gross Risk Score	Controls in place	Net Impact	Net Likelihood	Net Risk Score	Further controls required	Target Impact	Target Likelihood	Target Risk Score	Control Owner	Risk Owner
LPB001	Cyber attack	Complete loss of systems	Catastrophic loss of capability	5	4	20	1. Technological security tested in recent Pen Test 2. Cyber attack plan 3. BC plans (incl ICT) 4. Staff awareness 5. Additional comms to staff 6. BC exercise 2 Dec 2019	4	3	12	7. Evidence of BC plan for WYPF	3	3	9	1. Head of ICT 2. Head of ICT 3. HR R&B Mngr & HoICT 4. HR Reward & Benefits Manager 5. HR Reward & Benefits Manager 6. HR R&B Mngr & HoICT 7. HR Reward & Benefits Manager	Mike Pearson
LPB002	System failure	Temporary loss of systems	Systems unavailable until recovered and potential loss of data	4	3	12	1. BC Plan (incl ICT) 2. Departmental BC plans reviewed 3. Additional comms to staff 4. BC exercise 2 Dec 2019	3	3	9	5. Evidence of BC plan for WYPF	3	3	9	1. HR R&B Mngr & Ho ICT 2. HR Reward & Benefits Manager 3. HR Reward & Benefits Manager 4. HR R&B Mngr & HoICT 5. HR Reward & Benefits Manager	Mike Pearson
LPB003	Power supply failure	Temporary loss of systems	Systems unavailable until recovered	3	3	9	1. BC Plan (incl ICT, HR & Finance) 2. Departmental BC plans reviewed 3. Access to alternative locations 4. Back-up generator available	2	3	6	None at this time	2	3	6	1. Heads of ICT, Finance & HR R&B Mngr 2. Heads of ICT, Finance, Estates & HR R&B Mngr 3. Head of Estates 4. Head of Estates	Amy Webb
LPB004	Loss of premises	Loss of utilities or access to premises due to industrial action	Inability for staff to undertake work	3	3	9	1. BC Plan (incl ICT) 2. Departmental BC plans reviewed 3. Access to alternative locations and working from home	2	3	6	None at this time	3	2	6	1. Head of ICT & HR R&B Mngr 2. Heads of ICT; Finance; Estates & HR R&B Mngr 3. Ho ICT/Estates	Amy Webb
LPB005	Member data incomplete or inaccurate	Incorrect pension calculations and Annual Benefit Statements and incorrect reporting to Home Office and The Pension Regulator	Pensioners may receive incorrect pensions Breaches of pension regulations	3	4	12	1. Payroll data for active members is provided by Pay & Conditions on a monthly basis to WYPF 2. Active members, deferred members and pensioners have an online account and can check their information 3. A data reconciliation exercise has been undertaken with GAD. 4. Address data cleanse completed annually and any address found to be incorrect or not known are investigated using a tracing agency.	2	2	4	None at this time	2	2	4	1. HR Reward & Benefits Manager 2. HR Reward & Benefits Manager 3. HR Reward & Benefits Manager 4. HR Reward & Benefits Manager	Caroline Gourlay
LPB006	Administration process failure/ maladministration	Pension administration not undertaken to the required standard	Pensioners may receive incorrect pensions Breaches of pension regulations Fraud by admin staff Fraudulent payments Failure of bank account to make payment Incorrect taxation of benefits	3	4	12	1. Pension SLA in place with KPIs 2. Scheme of delegation in place 3. Regular communication with administrator 4. WYPF have significant experience of administering a number of Fire Authorities. 5. Within P&C, we have a settled team who are competent in role. 6. Trend lines within WYPF monthly reports for key measures 7. WYPF to report on the agreed KPIs	2	2	4	8. Review Pension Administrator's audit reports	2	2	4	1. HR Reward & Benefits Manager 2. HR Reward & Benefits Manager 3. HR Reward & Benefits Manager 4. HR Reward & Benefits Manager 5. HR Reward & Benefits Manager 6. HR Reward & Benefits Manager 7. HR Reward & Benefits Manager 8. Head of Finance	Amy Webb
LPB007	Annual Benefit Statement (ABS) not produced in time	There are required deadlines for a pension administrator to complete the Annual Benefit Statements in line with required timescales by TPR.	ABS not received by member and likely to be a reportable breach	3	4	12	1. Pension data from P&C now available on a monthly basis including yearend data 2. WYPF developing an automated system for ABS statements for the Modified Pension Scheme	2	2	4	None at this time	2	2	4	1. HR Reward & Benefits Manager 2. HR Reward & Benefits Manager	Caroline Gourlay
LPB008	Excessive charges by Pension Administrator	Unplanned increases in charges	Additional pressure on the budgetary efficiency of the Service	3	4	12	1. Contracts are controlled by OJEU rules and the contract is subject to renewal on a 5 year basis with the option for an extension for 1-2 years. 2. Contract prices and any adhoc scenarios where additional charges may be incurred are included in the contract terms.	2	2	4	None at this time	2	2	4	1. Head of Finance 2. Head of Finance	Amy Webb

Ref	Context/Causational trigger	Hazard (anything that may cause harm)	Impact (who/what may be harmed and how)	Gross Impact	Gross Likelihood	Gross Risk Score	Controls in place	Net Impact	Net Likelihood	Net Risk Score	Further controls required	Target Impact	Target Likelihood	Target Risk Score	Control Owner	Risk Owner
LPB009	Officers or Members acting outside of delegated responsibility	Officers or Members either deliberately or unknowingly acting outside of their delegated responsibility	Additional financial implications for the pension schemes or breach of the pension regulations	3	4	12	1. Authority Members have agreed an approved Scheme of Delegation and financial limits for decisions associated with the pensions. 2. A Pensions Discretions Policy is in place. 3. Officers are competent in pension matters and receive CPD training 4. Support and advice is available through the WYPF Client Manager and the LGA Pension Advisors	2	2	4	None at this time	2	2	4	1. Dem Services Manager 2. HR Reward & Benefits Manager 3. HR Reward & Benefits Manager 4. HR Reward & Benefits Manager	Mike Pearson
LPB010	Employer fails to deduct correct pension contributions from members	Incorrect pension contribution being recorded and collected	Active pensioners and DSFRS have to backdate pension contribution arrears	3	4	12	1. Pension deductions and rules are set within the payroll system based on earnings 2. New joiners are entered into the applicable pension scheme 3. Staff who have opted-out are auto-enrolled into the applicable pension scheme unless they opt-out again 4. Reconciliation of deduction carried out by Finance on a monthly basis 5. Internal audit review deductions as part of audit scope	2	2	4	None at this time	2	2	4	1. Head of Finance 2. HR Reward & Benefits Manager 3. HR Reward & Benefits Manager 4. Head of Finance 5. Head of Finance	Amy Webb
LPB011	Failure by the Pension Administrator to interpret rules or legislation correctly	Incorrect pension calculations and estimates	Incorrect pensions received and either backdated employer and employee contributions required or overpayments collected.	3	4	12	1. Regular attendance at pension training and update events by WYPF. 2. Regular monitoring of key sources of information e.g. LGA Bulletins, Scheme Advisory Board. 3. DSFRS have regular client meetings with WYPF and scrutinise pension changes	2	2	4	None at this time	2	3	6	1. HR Reward & Benefits Manager 2. HR Reward & Benefits Manager 3. HR Reward & Benefits Manager	Caroline Gourlay
LPB012	Annual Statutory Accounts criticised by external auditors / The Pension Regulator	Major issues exist with the Management and Administration, and/or accounting for the Firefighter Pension Schemes	Reputational damage to the Service. Dissatisfaction from staff in the service they receive.	3	4	12	1. Trained, experienced officers produce the accounts to a detailed timescale. 2. Pension data for the accounts is provided by the Governments Actuary Departments (GAD). 3. Advice available from the Fire Finance network, LGA and Pension Administrator	2	2	4	None at this time	2	2	4	1. Head of Finance 2. Head of Finance 3. Head of Finance	Amy Webb
LPB013	Failure to communicate with staff concerning significant changes to pension arrangements	Pension members not receiving correct information	Members could make key pension decisions with inadequate information available to them	3	4	12	1. Regular attendance at LGA pension training events. 2. Regular monitoring of key sources of information e.g. LGA Bulletins, Scheme Advisory Board. 3. Client meetings with WYPF and scrutiny of pension changes 4. Ensure information on the impact of promotions to the Annual Allowance is made clear to staff.	1	2	2	None at this time	1	2	2	1. HR Reward & Benefits Manager 2. HR Reward & Benefits Manager 3. HR Reward & Benefits Manager 4. HR Reward & Benefits Manager	Caroline Gourlay
LPB014	Court of Appeal decision on unlawful discrimination from Transitional arrangements for transfer from the 1992 to 2015 (McCloud/Sargent case)	2015 scheme members will need to be transferred back to their preferred pension scheme	Significant pension administration in making back-dated adjustments to pensions. Implementation of the remedy may be problematic due to data gaps following transfer of payroll and pensions providers	3	5	15	1. Employers will be represented at the ET. 2. Ensuring that historic data that might be required is retained to help manage any potential remedy 3. Pension reserve in place to support administration costs 4. Accessing information from LGA to ensure we are fully informed 5. Receiving updates from Fire Finance Network and national reps	2	5	10	6. Consideration of data retention pending remedy 7. Ability to take on additional staff to support administration (pending reserve)	2	5	10	1. HR Reward & Benefits Manager 2. HR Reward & Benefits Manager 3. Head of Finance 4. HR Reward & Benefits Manager 5. Head of Finance 6. HR Reward & Benefits Manager 7. HR Reward & Benefits Manager	Amy Webb
LPB015	Court of Appeal decision on unlawful discrimination for Part-time workers prior to 2000 (O'Brien/Matthews case)	Pension entitlement prior to 2000 will need to be calculated and a repayment scheme made available (similar to 2006 modified exercise)	Significant pension administration in making back-dated adjustments to pensions. Implementation of the remedy may be problematic due to data gaps following transfer of payroll and pensions providers (and potential to go back to 1976 service)	3	5	15	1. Employers will be represented at the ET. 2. Ensuring that historic data that might be required is retained to help manage any potential remedy 3. Pension reserve in place to support administration costs 4. Accessing information from LGA to ensure we are fully informed 5. Receiving updates from Fire Finance Network and national reps	2	5	10	6. Consideration of data retention pending remedy 7. Ability to take on additional staff to support administration (pending reserve)	2	5	10	1. HR Reward & Benefits Manager 2. HR Reward & Benefits Manager 3. Head of Finance 4. HR Reward & Benefits Manager 5. Head of Finance 6. HR Reward & Benefits Manager 7. HR Reward & Benefits Manager	Amy Webb
LPB016	COVID-19 Pandemic	Pension scheme administration cannot be undertaken	Increase in administration of pensioner records and administrator absence due to illness	3	5	15	1. Working at home arrangements 2. HR Business continuity plans 3. Government guidance on healthy workplaces	2	3	6	4. WYPF business continuity arrangements (received not yet reviewed)	2	3	6	1. HR Reward & Benefits Manager 2. HR Reward & Benefits Manager 3. HR Reward & Benefits Manager 4. HR Reward & Benefits Manager	Caroline Gourlay

Ref	Context/Causational trigger	Hazard (anything that may cause harm)	Impact (who/what may be harmed and how)	Gross Impact	Gross Likelihood	Gross Risk Score	Controls in place	Net Impact	Net Likelihood	Net Risk Score	Further controls required	Target Impact	Target Likelihood	Target Risk Score	Control Owner	Risk Owner
LPB017	Loss of Key Staff	Single points of failure	Pensioners may receive incorrect pensions Breaches of pension regulations	3	4	12	1. Head of HR supported by Rewards and Benefits Manager 2. Pension SLA in place with KPIs 3. Scheme of delegation in place 4. WYPF has an experienced team 5. P&C has an experienced team. 6. WYPF to report on the agreed KPIs	2	2	4	None at this time	2	2	4	1. HR Reward & Benefits Manager 2. HR Reward & Benefits Manager 3. HR Reward & Benefits Manager 4. HR Reward & Benefits Manager 5. HR Reward & Benefits Manager 6. HR Reward & Benefits Manager	Caroline Gourlay
LPB018	GDPR Breach	Failure to comply with GDPR	Prosecution, fines, enforcement notices, civil action, reputational damage.	3	4	12	1. GDPR impact assessments conducted by DSFRS as part of GDPR prep 2. GDPR requirements included in pensions administration contract 3. Data sharing agreements in place with WYPF 4. Staff induction and CPD includes GDPR	2	2	4	None at this time	2	2	4	1. HR Reward & Benefits Manager 2. HR Reward & Benefits Manager 3. HR Reward & Benefits Manager 4. HR Reward & Benefits Manager	Caroline Gourlay
LPB019	Failure of LPB members to maintain knowledge and understanding to required level	Failure of LPB to discharge its statutory functions	Breaches of the law. Action by TPR. Reputational damage	3	3	9	1. LPB induction includes: TPR CoP 14; TPR e-learning; and LGA training 2. Attendance at LGA Annual Fire Pensions Conference 3. Regular LPB meetings 4. LPB meetings include a training topic to reinforce learning or generate debate	2	2	4	5. TNA and individual training plans	2	1	2	1. HR Reward & Benefits Manager 2. HR Reward & Benefits Manager 3. HR Reward & Benefits Manager 4. HR Reward & Benefits Manager 5. HR Reward & Benefits Manager	Mike Pearson
LPB020	Employer incorrectly enrolls an employee into the Firefighter's Pension scheme	Failure to auto enrol in an appropriate pension scheme resulting a breach of the law from incorrect application of pension rules and incorrect deductions from pay	Fines or other action by the Pension Regulator. Reputational damage. Staff dissatisfaction and complaints take up management time.	3	4	12	1. P&C staff informed that only FF on permanent contracts can be enrolled in the FFPS. 2. P&C staff informed to not include the FFPS in the offer letter for FF on FTCs but to include the LGPS. 3. Auto enrolment for FF on temporary contacts will only be applied under the LGPS.	2	2	4		2	2	4	1. HR Reward & Benefits Manager	Caroline Gourlay

RISK MEASUREMENT MATRIX



Likelihood

Score	Likelihood Description	
1	Not likely	0-10% chance of occurring
2	Possible	11to 20% chance of occurring
3	Quite possible	21 to 50% chance of occurring
4	Likely	51 to 80% chance of occurring
5	Very likely	>81% chance of occurring

Impact

The explanation as to the appropriate level of impact will be different depending upon the type of work undertaken. It is not appropriate to have a score of 5 in all aspects, i.e. a project that protects heritage should not have an impact as high as a project that potentially prevents multiple fatalities. The different explanations are provided under four headings below.

Community life risk, health and safety		
Score	£	Impact Description
1	£Nil to £1,000	Negligible risk of injury
2	£10,000	Minor illness or injury requiring little or no treatment

3	£100,000	Temporary injury or damage requiring extended treatment
4	£1 million	Critical, death/serious injury or damage
5	£2 million	Catastrophic, single or multiple fatalities, extreme loss

Environment and heritage		
Score	£	Impact Description
1	£Nil to £1,000	Negligible risk to the environment/heritage
2	£10,000	Minor damage to habitat or heritage site, localised pollution with no loss of life, effects short term
3	£100,000	Restricted loss to habitat or heritage site, localised environmental pollution with loss of animal life, effects short term
4	£1 million	Critical, total loss of habitat or heritage site, extensive environmental pollution with loss of animal life, effects long term or irreversible

Use of resources and organisational effectiveness		
Score	£	Impact Description
1	£Nil to £1,000	Negligible loss of service delivery or departments/function's effectiveness
2	£10,000	Minor loss of resources impinging on efficiency and effectiveness from one department/function
3	£100,000	Loss of resources disrupting service delivery from one or more departments
4	£1 million	Critical, loss of resources preventing aspects of service delivery from one or more departments/functions
5	£2 million	Catastrophic, significant or total loss of resources preventing intervention or prevention service delivery, loss of reputation

Corporate Governance		
Score	£	Impact Description
1	£Nil to £1,000	Negligible risk of contravening procedures
2	£10,000	Minor non-compliance with legislation, enforcement action, audit requirements, national targets involving the identification of Recommended Actions, or non compliance with local procedures, good management practice or local performance targets
3	£100,000	Non-compliance with legislation, enforcement actions or audit requirements involving government intervention, prosecution, significant fines or loss of reputation

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Devon and Somerset Fire and Rescue Authority - Local Pension Board Work Programme 2020 - 2022 v1.01

Theme	Activity	SI	15-Feb-19	29-May-19	08-Aug-19	30-Oct-19	18-Mar-20	24-Jun-20	16-Sep-20	09-Dec-20	17-Mar-21	23-Jun-21	15-Sep-21	08-Dec-21	16-Mar-22	22-Jun-22	14-Sep-22	07-Dec-22
Administration	Confirmation website up to date	Y				X	X	X	X	X	X	X	X	X	X	X	X	X
Administration	Correspondence	Y	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Administration	Scheme Manager's Report	Y	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Risk and Assurance	KPIs	Y	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Risk and Assurance	LPB Action Log	Y	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Risk and Assurance	Risk Register	Y	X			X	X	X	X	X	X	X	X	X	X	X	X	X
Training	Training Log	Y	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Administration	ABS Feedback					X			X				X				X	
Administration	WYPF attendance at LPB meeting					X		X	X		X		X		X		X	
Governance	Annual Report							X				X				X		
Governance	Appointments to the Board		X				X				X				X			
Governance	LPB Work Plan				X			X				X				X		
Governance	Review of Breaches		X															
Governance	Review ToR						X				X				X			
Governance	Roles and Responsibilities				X		X				X				X			
Governance	TPR Annual Survey Results (May/Jun)					X							X					X
Governance	TPR Annual Survey Return (Nov)						X				X				X			
Risk and Assurance	Annual review of internal controls						X				X				X			
Risk and Assurance	LPB Audit Report		X															
Risk and Assurance	TPR Self Assessment		X		X			X			X		X		X		X	
Training	Annual Training Needs Analysis					X					X		X				X	
Training	Induction for new members					X			X				X				X	

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