



**Wiltshire Pension Fund**  
Administration Strategy

**10 December 2015**

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## **1 Introduction**

- 1.1 This is the Pension Administration Strategy of the Wiltshire Pension Fund (WPF), administered by Wiltshire Council (the “Administering Authority”). It has been developed following consultation with employers in the WPF.
- 1.2 The 1st April 2015 represents a key milestone in the governance arrangements of the Local Government Pension Scheme (LGPS). From this date the Pension Regulator (tPR) takes responsibility for setting standards of administration and governance on all administrative aspects of the scheme, whilst the newly established Local Pension Board will now “assist” the WPF in ensuring compliance with the scheme regulations and its effective and efficient administration.
- 1.3 The LGPS 2013 Regulations allows an Administering Authority to prepare an Administration Strategy for the purpose of improving administrative processes within their Fund.
- 1.4 This strategy is updated from its January 2010 version and ensures the governance and administration requirements of tPR are properly addressed as they fall to the Fund and its employers.
- 1.5 The aim of this Strategy is to set out the quality and performance standards expected of all Scheme employers and admitted bodies within the WPF. It seeks to promote good working relationships, improve efficiency and enforce quality between Scheme employers and the Administering Authority. It also provides details on how performance levels will be monitored and the action that might be taken if they fall below the stated expectations. The performance targets which employers and the Fund will be judged against are outlined in Section 6 of this Strategy.
- 1.6 This strategy is made under regulation 59 of the Local Government Pension Scheme (LGPS) Regulations 2013. The LGPS Regulations provide the conditions and regulatory guidance surrounding the production and implementation of an Administration Strategy.
- 1.7 Implementation of an Administration Strategy is seen as one of the tools which can help deliver a high quality administration service to the Scheme member and other interested parties. Delivery of a high quality administration service is not the responsibility of one person or organisation, but is rather the cooperative working of a number of different parties.

## **2 Background**

- 2.1 The LGPS represents a significant benefit to its members. Much of the success in promoting the Scheme amongst members and ensuring a high quality service delivery depends upon the relationship between the Administering Authority and Scheme employers in the day to day administration of the Scheme. Good quality administration can also help in the overall promotion of the Scheme and remind or alert employees to the value of the LGPS, thereby helping with recruitment, retention and motivation of employees.
- 2.2 The WPF is one of 89 LGPS Administering Authorities nationwide. The WPF comprises around 157 Scheme employers and approximately 55,000 Scheme members. WPF administers the LGPS in the Wiltshire geographical area although it also includes a number of national organisations. WPFs administration costs are funded from a proportion of employee and employer contributions received.
- 2.3 The key objectives of this Strategy are to ensure that:
- The WPF and its Scheme employers are aware of and understand their respective roles and responsibilities under the LGPS Regulations and in the delivery of administrative functions, largely defined in Service Level Agreement targets.
  - The WPF operates in accordance with LGPS Regulations and is aligned with tPR in demonstrating compliance and governance requirements
  - Accurate records are maintained for the purpose of calculating pension entitlements and Employer liabilities, ensuring all information and data is communicated accurately, on a timely basis and in a compliant manner
  - Standards are set and monitored for the delivery of specified activities in accordance with Regulations and minimum standards as set out in the Service Level targets
- 2.4 With over 157 employers in the WPF of differing size, structure and capability it represents a significant logistical challenge for the management of information, processes and services within the Fund. The demand for more accurate and timely information is also increasing, especially with the introduction of the Career Average Revaluation Earnings (CARE) scheme from April 2014. This information is also vital to ensure liabilities for employers are accurate and that funding targets and contribution rates being set are reflecting the correct position. Furthermore, tPR has introduced higher levels of compliance and the Fund will be required to report breaches of the Regulations in future.
- 2.5 The following paragraphs outline how the WPF will liaise with employers, the standards that have been agreed, the overriding legislation that needs to be adhered to, the Service Level Agreement targets for both employers and WPF as well as the framework for performance monitoring.

### **3 Implementation**

- 3.1 The Scheme employers who currently participate in the WPF, and to whom this Strategy applies, are shown in Appendix 1. Furthermore, this Strategy applies to all new employers to the WPF following the date stated in paragraph 3.3. Please note that non academy schools are included under the relevant Council, even if they have their own payroll or have outsourced it to a third party. However, we will record separate statistics for schools or outsourced payroll sections that send us data directly.
- 3.2 Furthermore, for employers who do not have their own HR and/or payroll, the WPF still measure and report on performance in the same way as for employers who do.
- 3.3 This strategy is effective from **1 January 2015**.
- 3.4 Any enquiries in relation to this Pension Administration Strategy should be directed to:

Pension Fund Relationship Manager, Wiltshire Pension Fund

T: 01225 713612

E: [Pension\\_Employers@wiltshire.gov.uk](mailto:Pension_Employers@wiltshire.gov.uk)

### **4. Liaison and communication with employers regarding administrative arrangements**

- 4.1 WPF takes responsibility for ensuring that all employers have access to current administration procedures and will correspond with employers whenever these or this Strategy changes.
- 4.2 Detailed current procedures and information can be found in the Employer's Guide on our website ([www.wiltshirepensionfund.org.uk](http://www.wiltshirepensionfund.org.uk)). WPF takes responsibility for ensuring that this and all accompanying forms are kept up to date and that employers are informed of any changes.
- 4.3 In order to ensure that all employers receive generic "Employer Bulletins", or messages and requests specifically for them, we will require all employers to nominate between one and four Pension Liaison Officers (PLOs). These will cover the following roles:
- Payroll Administration,
  - Payroll Management,
  - HR & Finance Management
  - Strategic Lead
- 4.4 For smaller organizations, it may be appropriate to have a single person responsible for all of these areas. PLOs will act as our formal point of

contact for all methods of WPF communications and the Fund will tailor its communications according to what it considers to be the appropriate recipients. Furthermore, PLOs will be responsible for passing **all** pension information received onto the relevant members of staff in their organisation.

- 4.5 Where an employer is unsure of any element of the data we require or anything else regarding their responsibilities, they should contact the Pension Fund Relationship Manager who will willingly assist and make a site visit if necessary and viable.
- 4.6 Full details of our communications and liaison arrangements are provided within the Fund's Communication Strategy which can be found on the WPF website or via the following link: [www.wiltshirepensionfund.org.uk/communications-policy-2015.pdf](http://www.wiltshirepensionfund.org.uk/communications-policy-2015.pdf).

## **5. Data Submission and Processing**

### **5.1 Internal standards**

- 5.1.1 The Administering Authority and Scheme employers will ensure that all functions/tasks are carried out to agreed quality standards. In this respect the standards to be met are:
- a) compliance with all requirements set out in the Employer Guide;
  - b) work to be completed in the required format and/or on the appropriate forms as referred to within the employer guide;
  - c) information to be accurate and to be sent within the set timeframes;
  - d) communications to be in plain English;
  - e) requests for information to be responded to within the set timeframes; and
  - f) information provided to be checked for accuracy by an appropriately qualified member of staff, where necessary.

### **5.2 Overriding legislation**

- 5.2.1 In carrying out their roles and responsibilities in relation to the administration of the LGPS, the Administering Authority and Scheme employers will, as a minimum, comply with overriding legislation including:

- Local Government Pension Scheme (LGPS) Regulations (2013) and subsequent amendments
- LGPS (Benefits, Membership & Contributions) Regulations 2007
- LGPS (Administration) Regulations 2008
- LGPS (Transitional Provisions, Savings & Amendments) Regulations 2014
- LGPS Regulations 1997

- Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2000
- Occupational and Personal Pension Schemes (Disclosure of Information) Regulations 2013 (“the Disclosure Regulations”)
- Pensions Act 1995;
- Pensions Act 2004
- Pensions Act 2008
- Occupational Pension Schemes (Preservation of Benefit) Regulations 1991
- Occupational Pension Schemes (Scheme Administration) Regulations 1996
- Automatic Enrolment (Miscellaneous Amendment) Regulations 2013
- Public Service Pension Act 2013
- Public Service Pensions (Record Keeping and Miscellaneous Amendments) Regulations 2014
- The Pensions Regulator Code of practice no.14 Governance and administration of public service pension schemes
- Freedom of Information Act 2000;
- Age Discrimination Act 2006;
- Data Protection Act 1998;
- Disability Discrimination Act 1995;
- Finance Act 2004; and
- Health and Safety legislation.

5.2.2 The most pertinent areas of the legislation in reference to this Administration Strategy are outlined in Appendix 2.

### **5.3 Performance standards**

5.3.1 WPF performance standards cover all aspects of the administration of the Scheme, where appropriate, going beyond the overriding legislative requirements. These locally agreed standards and how they are measured for the WPF are set out and explained in greater depth in Section 6.

## **6. Service Level Agreement Targets**

### **6.1 Introduction**

6.1.1 The use of time and accuracy based targets are vital in ensuring that our mutual goals of a high level and cost effective service delivery are specific, measurable, achievable, realistic and time specific as well as complying with the statutory obligations.

6.1.2 The WPF has tried to ensure that these targets strike an acceptable balance between allowing for each employers’ other work pressures and the minimum turnaround times the Fund requires to ensure its system is as up to date as possible. By keeping our system up to date, we are able to significantly reduce pension related workloads for both ourselves and the employer by avoiding the follow-on problems that can occur as well as improving the service we provide to our members.



6.1.3 Targets will apply to all employers in respect of benefit administration and the outcomes will be subject to external scrutiny by tPR, the Wiltshire Local Pension Board and Wiltshire Pension Fund Committee. Information may also be published in the Pension Fund Annual Report. It should be noted that many of these targets are set to ensure compliance with statutory requirements that already exist.

6.1.4 For smaller employers, and areas other than benefit administration, the amount of data will typically be too small to assess and report on statistically in a meaningful way. However, these targets will still apply and be considered on a case by case basis, particularly where the performance of the Fund or employer falls well outside the prescribed targets. In these circumstances the appropriate action will be taken where necessary.

## **6.2 Measuring against the targets**

6.2.1 In order to avoid misleading statistics caused by such things as anomalies (e.g. a form coming in after several years), the Fund will measure performance in two different ways against the numbers indicated in the Tables 6.4 and 6.5:

- Average of all relevant data for the period
- Percentage of events that meet the stated target (as well as others for information purposes)

6.2.2 All measurements will be in “working days” from the start or leaver date or the date of any change, unless otherwise stated. Where a form is received before the relevant date; a negative number of working days will be registered (which will improve employer averages).

Further details of the calculations performed can be found in Appendix 3.

## **6.3 Explanation of terms used:**

### **6.3.1 “Correct”**

For the avoidance of doubt, “correct” in this Strategy is defined as when the WPF have received a completed form with no gaps in mandatory areas and with no information which is either contradictory within the document, or which the Fund need to query.

Further to this, please note we will also include under this measure of “correctness” whether it is contradictory or inconsistent with previous information you have given us.

Note In situations where it is clear that WPF has made an error in the past that has contributed to our system displaying incorrect data and the employer has made no errors, but we have raised a query, we will mark it as “correct” and the additional time to resolve the query will be added to the WPF administering time.

### 6.3.2 “Date of the event”

The date of the event refers to the date the member started or left the WPF or when relevant details changed, such as their hours worked per year.

More detailed information regarding how the targets are measured can be found in Appendix 3.

## 6.4 Employer Targets

### 6.4.1 Benefits Administration: Timeframes

Description	Performance Targets
<p><b>Starter form:</b> WPF to receive a completed and correct Starter Form or spreadsheet</p>	<p><u>Individual Forms:</u> Within 25 working days from the new employee’s first day in the Scheme</p> <p><u>Monthly Spreadsheets:</u> By the 19<sup>th</sup> of the month following the month of starting.</p>
<p><b>Starter Pack information:</b> The employer to give new members the information contained in the most recent starter pack (either by providing a link to the page on our website or giving the member a hard copy of the starter pack)</p>	<p>Within 1 calendar month from the new employee’s first day in the Scheme</p>
<p><b>Leaver:</b> WPF to receive a completed and correct Leaver Form or spreadsheet</p>	<p><u>Individual forms:</u> Within 20 working days from the employee’s last day in the Scheme.</p> <p><u>Monthly spreadsheet:</u> By the 19<sup>th</sup> of the month following the month of leaving.</p>
<p><b>Change of details (including hours where required):</b> WPF to receive correct and relevant change of member details such as names, addresses, payroll numbers and hours.</p>	<p><u>Individual forms:</u> Within 25 working days from the change occurring.</p> <p><u>Monthly spreadsheet:</u> By the 19<sup>th</sup> of the month following the month of the change.</p>

<p><b>Retirements:</b> WPF to receive a completed and correct Retirement Form</p>	<p>At least 15 working days <b>before</b> their final paid day of work.</p>
<p><b>Queries</b> related to all data submissions:</p>	<p>a) For 100% of forms or pension information that WPF receives to be correct.</p> <p>b) To fully answer all enquiries from WPF relating to <b>any</b> benefit administration work, within 10 working days of the receipt of the enquiry.</p> <p>Where a retirement or a death in service is involved, a target of 3 working days will apply.</p>
<p><b>Notify WPF when a change occurs during the members employment.</b> (e.g. child related leave, unpaid leave, career break)</p>	<p>Within 1 calendar month of the event.</p>
<p><b>Arrange for the deduction of Additional Voluntary Contributions (AVCs)</b></p>	<p>Commence deduction of AVCs in month following the month of election.</p>
<p><b>Additional Contributions:</b> Ensure correct deduction of regular Additional Pension Contributions (APC), as appropriate.</p>	<p>Month following election to pay contributions or notification received from WPF.</p>

<b>Additional Contributions:</b> Cease deduction of member's regular APCs or appropriate additional contributions.	Immediately following receipt of election from scheme
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#### 6.4.2 **Benefits Administration: Accuracy**

<b>Description</b>	<b>Performance Targets</b>
The accuracy requirements of all employer forms (see 6.4.1) are as stated in the performance target.	100% of forms received to have all fields completed as required and all figures in lines with expectations (i.e. the form does not need to be queried)

#### 6.4.3 **Data Reconciliation exercises**

In order for WPF to function effectively, it is vital that we hold accurate data records for each employer. Increasingly, this is also becoming a specific legal requirement and we are required to meet certain data quality standards by the Pension Regulator.

Hence, the WPF regular reconcile employer data against our own and aim to correct any discrepancies with employers as soon as possible. For this process to work effectively, it is vital that employers respond to our queries within a suitable timeframe.

<b>Description</b>	<b>Performance Targets</b>
<b>Small discrepancies (10 or less):</b> Typically a request for starter, leaver and changes information.	To fully answer, and provide all information required to WPF, within 10 working days
<b>Larger number of discrepancies (More than 10):</b> Typically a request for starter, leaver and changes information.	To fully answer, and provide all information required to WPF, for up to 50 discrepancies within 30 working days. Discrepancies beyond 50 should be resolved at a rate of 50 per month or greater.

#### 6.4.4 Finance Administration

Description	Performance Target
<p><b>Paying contributions and information:</b></p> <p>Remit and provide schedule of employer/employee contributions</p> <p>AND</p> <p>A monthly contribution spreadsheet in the correct format as determined by WPF.</p>	<p>By the 19<sup>th</sup> calendar day of the following month to which the contributions were deducted.</p> <p>We reserve the right to charge interest for late payment in accordance with regulation 71 of the LGPS regulations, which states interest should be charged at Bank of England Base Rate plus one percent.</p>
<p><b>End of year contribution return:</b></p> <p>Send WPF a completed end of year detailed contribution spreadsheet (unless we have received one for each of the individual 12 months for the financial year concerned and they are in the correct format).</p>	<p>By the 14 May of each year, to cover the financial year ending on 31 March of that same year.</p> <p>We reserve the right to recharge additional print, postage and officer costs arising from the Fund's inability to issue Annual Benefit Statements by the statutory deadline of 31 August as a result of the late / incomplete submission of data.</p>
<p><b>Additional payments due:</b></p> <p>Payment of additional fund payments in relation to early payment of benefits from flexible retirement, redundancy, business efficiency retirement OR any other payment due under Wiltshire Pension Fund charging policy as stated on our website.</p>	<p>To be received within 30 calendar days of receipt of the invoice from Wiltshire Pension Fund, or within the timescales specified in each case.</p>

<p><b>TUPE transfers out (if they occur):</b></p> <p>Inform WPF of all cases where a prospective new employer or admitted body may join the fund as the result of reorganization or TUPE transfers and to pay all charges due under WPF charging policy.</p>	<p>Notify the Pension Fund Relationship Manager at least 3 months <b>before</b> the date of the transfer or reorganisation.</p>
<p><b>AVCs:</b></p> <p>Arrange payment of contributions to AVC provider(s)</p>	<p>Pay over contributions to the AVC provider(s) by the 22<sup>nd</sup> of the month following the month of election or 19<sup>th</sup> if by cheque.</p>

#### 6.4.5 Fund Liaison and Communication

Description	Performance Targets
<p><b>Appointment of Pension Liaison Officers:</b></p> <p>Confirm between 1 and 4 Pension Liaison Officers to be responsible for receiving official communications from WPF and ensuring the all correct officers in the organisation are aware of all relevant communications.</p>	<p>Within 30 calendar days of employer joining the Fund or a change to a nominated representative.</p>
<p><b>Provide a Signatory List:</b></p> <p>To provide a signatory list of all officers authorised to submit data to the Pension Fund. (Such as retirement forms, change of pay, starter information etc.)</p>	<p>Within 30 calendar days of employer joining the Fund or a change to a nominated authorised officer.</p>

<p><b>Employers Discretion Policy*:</b></p> <p>Formulate, publish and update (as necessary) an Employer Discretions Policy as required under the current LGPS Regulations and provide a copy to the WPF.</p>	<p>Within 3 months of an employer joining the Fund</p> <p>To also be kept under review and a revised statement published within 30 working days of policy being agreed by the appropriate officers or committee OR any changes being made</p> <p>AND</p> <p>No later than 6 months after being informed by Wiltshire Pension Fund of any relevant change in the Regulations.</p>
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\* - Where WPF does not have an up to date discretions policy from an employer we will not process anything which involves employer's discretions, as highlighted in the relevant section of our website. This currently includes additional pension awards, flexible retirement and waiving actuarial reductions on any of these.

## 6.5 WPF Targets

### 6.5.1 Benefits Administration

Description	Performance Target
<p><b>New Starter:</b> For WPF to correctly process a Starter Form and to have sent a Statutory Notice to the member.</p>	<p><b>Individual Forms:</b> Within 10 working days of receiving the form (excluding any time while WPF wait for a response to a query).</p> <p><b>Monthly Spreadsheet:</b> Within 20 Working days of the spreadsheet being received (excluding any time while WPF wait for a response to a query).</p>
<p><b>Leaver - Deferred:</b> For WPF to have processed a Leaver Form and provide a statement of their deferred benefits to the member.</p>	<p><b>Individual Forms:</b> Within 10 working days of receiving the form (excluding any time while WPF wait for a response to a query).</p> <p><b>Monthly Spreadsheet:</b> Within 20 working days of spreadsheet being received (excluding any time while WPF wait for a response to a query).</p>

<p><b>Leaver – Retirement:</b> For WPF to have processed a Leaver Form and provide a statement of their retirement benefits to the member.</p>	<p><b>Individual Forms:</b> Within 5 working days of receiving the form (excluding any time while WPF wait for a response to a query).</p> <p><b>Monthly Spreadsheet:</b> Within 10 working days of spreadsheet being received (excluding any time while WPF wait for a response to a query)</p>
<p><b>Change of details:</b> For WPF to update someone’s record to reflect all relevant changes of details, once given all the required information.</p>	<p><b>Individual Forms:</b> Within 10 working days of receiving the form (excluding any time while WPF wait for a response to a query).</p> <p><b>Monthly Spreadsheet:</b> Within 20 working days of spreadsheet being received (excluding any time while WPF wait for a response to a query).</p>
<p><b>Retirements:</b> For WPF to accurately process retirements and to send to Wiltshire Council’s SST Payroll for payment.</p>	<p>Within 5 working days from receiving all required forms from the member and employer. If the date of leaving has passed the payroll deadline or if the member is due to retire with the next month (excluding any time while WPF wait for a response to a query).</p>
<p><b>Refunds:</b> For WPF to accurately process any refunds to the member,</p>	<p>Within 20 working days if all the required information has been received from the member.</p>
<p><b>Transfers:</b> For WPF to accurately reflect any transfers in or transfer out on the members record.</p>	<p><b>Transfers In:</b> For the member records to be updated within 10 working days of receipt of Funds.</p> <p><b>Transfers Out:</b> For payments to be made within 10 working days of receiving completed documentation from receiving scheme. (Dependent on backlogs)</p>



<p><b>Death:</b> For WPF to accurately process any death grant payments and survivors benefit payments</p>	<p>Acknowledgement of death and request for information within 5 working days of notification</p> <p>Death Grant payments to be processed within 5 working days of receiving all certificates and other required information (as long as a nomination form exists and further clarification is not required).</p> <p>Survivors pensions to be paid at the next available monthly pay day.</p>
<p><b>Estimate requests:</b> For WPF to complete and return estimate requests for employers and members.</p>	<p>Within 10 working days from receiving the estimate request (excluding any time while WPF wait for a response to a query).</p> <p>*Note: Bulk requests of more than 20 per month will be subject to further agreement.</p>
<p><b>Fund queries:</b> For WPF to respond to all queries from members and employers.</p>	<p>90% of enquiries to be resolved within 10 working days from receipt of the enquiry.</p>

\*Unless the number of estimate requests for a member exceeds ten in which case a time frame shall be discussed with the Employer

## 6.5.2 Finance and Fund Administration

Description	Performance Target
<p>Issue formal valuation results (including individual employer details)</p>	<p>10 working days from receipt of final results from Fund Actuary (but in any event no later than 31 October following the valuation date of 31 March).</p>
<p>Carry out cessation valuation exercise on cessation of admission agreements</p>	<p>Within 3 months of receiving all benefit administration forms and information required from the ceasing employer (e.g. Leaver forms).</p>
<p>Issue FRS17 report</p>	<p>Within the timeframe stated in the 'terms of engagement' letter issued following a signed request for FRS17 report.</p>

### 6.5.3 Fund Liaison and Communications

Description	Performance Target
<p><b>Benefit statements:</b> For WPF to send out active and deferred statements for the year ending 31st March.</p>	<p>By the 31<sup>st</sup> August of the year concerned for all members where their employer has sent correct end of year information by 14<sup>th</sup> May of that same year.</p>
<p><b>Strategy documents:</b> Publish and keep under review the Wiltshire Pension Fund Administration and Communication Strategy.</p>	<p>Within three months of decision to approve an Administration Strategy or within one month of any changes being agreed.</p> <p>Communications Strategy will be reviewed no later than 3 years from its most recent publication.</p>
<p><b>Employer liaison:</b> Make employers aware of their role and responsibilities.</p>	<p>Maintain contact with all employers through phone conversations or face to face meetings as appropriate at least once a year.</p> <p>Provide Pension Liaison Officers with information about all key changes as and when they occur normally via a “Technical Updates” Newsletter at least twice a year.</p> <p>Hold Pension Liaison Officer Group sessions to present updates on key issues and technical aspects of employer administration at least twice a year.</p>
<p><b>Employers’ Guide:</b> Issue and keep Employer Guide up to date</p>	<p>Inform new employers of location of the guide on our website within 30 calendar days from the admission of a new employer or date of any significant change/amendment.</p>

Note: Full information about our employer liaison and member communications can be found in our Fund Communications Strategy.

## **6.6 Procedures for ensuring compliance with statutory requirements and levels of performance**

- 6.6.1 Ensuring compliance with all statutory requirements is the responsibility of the Administering Authority and Scheme employers and WPF will work closely with all Scheme employers to ensure this occurs.
- 6.6.2 TPR imposes a statutory obligation to Administering Authorities scheme managers and to the Local Pension Board to report failures which are likely to be of material significance. All breaches of statutory requirements will now need to be recorded in the breaches log and reported quarterly to the Pension Fund Committee and Local Pension Board. This log may also be published on the WPF website and with the Fund's Annual Report. Where there is a material breach which represents a reportable event to tPR then they would expect to see an improvement plan implemented to rectify this position.
- 6.6.3 WPF will work with employers to ensure that overall quality and timeliness is improved as part of an agreed service development plan. Various means will be employed in order to ensure such compliance and service improvement, seeking views from as wide an audience as possible. These include:

### **Audit**

- 6.6.4 The WPF is subject to a statutory annual audit of its processes and internal controls. The WPF and Scheme employers will be expected to fully comply with any requests for information from both internal and approved external auditors. Any subsequent recommendations made will be considered by the WPF and, where appropriate, duly implemented, following discussions with Scheme employers where necessary.

### **Performance monitoring**

- 6.6.5 WPF, as the Administering Authority, will regularly monitor performance by benchmarking with other administering authorities, using benchmarking clubs and other comparators available. Quality and standards of performance will be included in performance monitoring and benchmarking. These will enable employers to see where they currently are in comparison to the agreed targets, identify any weaknesses regarding the data they are submitting, whether it is in terms of timeliness, accuracy or all together missing data.
- 6.6.6 TPR codes of practice now require scheme managers to keep records of information pertaining to member data across all membership categories. The Wiltshire Local Pension Board will play an independent scrutiny role to 'assist' the WPF with its regulatory compliance and ultimately has the authority to report any material concerns to tPR.

## **6.7 Procedures for improving communication and administrative procedures**

- 6.7.1 WPF will continually review its administrative procedures under the principles of “Lean System Thinking” to assess and improve internal and external administrative procedures. The key principle is to identify the customer needs and to attempt to provide this in the most efficient way.
- 6.7.2 WPF will continue to invest and use ICT to assist employers with the delivery of timely and accurate data. Options currently be looked at are Employer Self-Service facilities and more web-based submission of forms. As this is developed WPF will work and collaborate with employers to identify the solutions that best fit their requirements and where and when relevant provide necessary training and support to implement these developments.
- 6.7.3 WPF also has a Pension Fund Relationship Manager to oversee employer-fund relations and to proactively work closely with employers to ensure they are aware of and understand their responsibilities.
- 6.7.4 WPF is committed to continuing to improve its flow of communications to employers. WPF aim to run quarterly Pension Liaison Officer Group (PLOG) meetings and give an open invitation to employers to meet with the Fund and discuss any element of pension procedures that they wish. Furthermore, WPF will send out regular employer newsletters and survey employer representative’s thoughts and opinions via the medium of one to one meetings and employer surveys.
- 6.7.5 The WPF will use the outcome of these, together with internal meetings and discussions, to further improve communications and administration procedures.

## **6.8 Procedures for improving employer performance (where necessary)**

- 6.8.1 The Fund will seek, at the earliest opportunity, to work closely with employers in identifying any areas of poor performance, provide the necessary training and development and put in place appropriate processes to improve the level of service delivery in the future.
- 6.8.2 The Fund will remind employers’ staff who have submitted data, and PLOs where relevant, of the key targets where there is an individual case significantly outside the stated target. WPF will be willing to assist with “case tracking” to help an employer understand if structural or procedural changes need to be made.
- 6.8.3 However, where persistent and ongoing failure occurs and no improvement is demonstrated by an employer, and/or unwillingness is shown by the employer to resolve the identified issue, the following sets out the steps we will take in dealing with the situation in the first instance:

- 1) WPF will write to the PLO of the Scheme employer, setting out the area(s) of poor performance.
- 2) WPF will contact the employer to discuss the area(s) of poor performance and how they can be addressed.
- 3) Where no improvement has been demonstrated by the employer, or where there has been a failure to take agreed action by the employer, WPF will issue a formal written notice to the employer, setting out the area(s) of poor performance that has been identified, the steps taken to resolve those area(s) and giving notice that the additional costs may now be reclaimed.
- 4) WPF will clearly set out the calculations of any loss or additional costs resulting to the WPF/Administering Authority, taking account of time and resources in resolving the specific area of poor performance; and
- 5) WPF makes a claim against the Scheme employer, setting out reasons for doing so, in accordance with the Regulations.
- 6) Where a persistent failure results in a breach of the statutory regulations then this will be logged and if deemed material then reported to tPR

6.8.4 As stated in paragraph 2.2, the WPF is funded by employee and employer contributions. Therefore, disproportional costs arising due the poor performance of an employer will be attributable more fairly to their source.

## **6.9 Circumstances where costs might be recovered as the result of poor performance**

6.9.1 The circumstances where costs can be recovered from employers:

- 1) Persistent and ongoing failure to provide relevant information (as determined by the Employer Guide) to the WPF, scheme member or other interested parties in accordance within specified performance targets, either as a result of timeliness of delivery or quality of information.
- 2) Persistent and ongoing failure to pass relevant information to a scheme member or potential members, either due to poor quality or not meeting the agreed timescales outlined in the performance targets.
- 3) Persistent and ongoing failure to deduct and pay over correct employee and employer contributions or any other payments due to the WPF within the stated timescales.
- 4) Instances where the performance of the Scheme employer results in fines or additional costs being levied against WPF by the Pension Regulator, Pensions Ombudsman or other regulatory bodies.
- 5) For a persistent failure to resolve an isolated case(s) satisfactorily.

## **6.10 Calculation of costs incurred**

- 6.10.1 For a persistent failure to resolve an isolated case(s) satisfactorily, the Fund will recharge costs from the point in time at which the Fund will write a formal letter (see paragraph 6.8.3 step 3) to the scheme employer until the case is resolved, at a rate of £50 for each hour an officer spends trying to resolve the matter.
- 6.10.2 For persistent and ongoing failure to meet targets, following intervention to assist the employer concerned, the Fund will recharge the additional costs due to the employer's poor performance at the rate of £50 per hour from the point of time that the letter stated in paragraph 6.8.3 step 3 is sent until performance improves.
- 6.10.3 Where the performance of the scheme member results in fines or additional costs being levied against the Fund, as in paragraph 6.9.1 step 4, the Fund will recharge the full costs it has incurred to the relevant employer(s) in addition to the points above

## **7. Disputes**

### **7.1 Member disputes**

- 7.1.1 A clear dispute procedure for members, referred to as the Internal Dispute Resolution Procedure (IDRP), can be found on our website.

### **7.2 Employer disputes**

- 7.2.1 Where an employer is in dispute with a decision or action made by WPF, WPF will in the first instance attempt to resolve the matter internally by seeking an independent senior mediator from within Wiltshire Council (the Administering Authority).
- 7.2.2 Should this be unsuccessful, a suitable, mutually agreeable and independent third party shall be appointed to determine the outcome of matter.

## **8. Review and consultation process**

### **8.1 General**

- 8.1.1 The WPF will review its Administration Strategy to ensure it remains up to date and it meets the necessary regulatory requirements at least annually. A current version of the strategy statement will always be available on our website at [www.wiltshirepensionfund.gov.uk](http://www.wiltshirepensionfund.gov.uk) and paper copies will be available on request.
- 8.2.1 In preparing this pension Administration Strategy, the Fund has consulted with the relevant employing authorities and other persons considered appropriate. Where it is necessary to revise the pension Administration Strategy the relevant employing authorities will be notified in writing of the changes and advised where they can obtain a copy of the revised strategy.

## Appendix 1

### Active Scheme Employers in the Wiltshire Pension Fund

#### Scheduled/ Resolution bodies

Wiltshire Council  
Swindon Borough Council  
Wiltshire & Swindon Fire Authority  
Wiltshire Police Authority  
Wiltshire Probation Service  
Alderbury Parish Council  
Amesbury Parish Council  
Blunsdon St Andrews Parish Council  
Bradford-on-Avon Town Council  
Calne Town Council  
Chippenham Town Council  
Corsham Town Council  
Cricklade Town Council  
Devizes Town Council  
Haydon Wick Parish Council  
Highworth Town Council  
Malmesbury Town Council  
Marlborough Town Council  
Melksham Town Council  
Melksham Without Parish Council  
Mere Parish Council  
Purton Parish Council  
Royal Wootton Bassett Town Council  
Salisbury City Council  
Steeple Ashton Parish Council  
Stratton St Margaret Parish Council  
Trowbridge Town Council  
Wanborough Town Council  
Warminster Town Council  
Westbury Town Council  
Wilton Town Council  
Wroughton Parish Council  
All Saints (Netheravon) Academy  
Bishop Wordsworth Academy  
Bybrook Valley Academy  
Churchfield Academy  
Colebrook Infants Academy  
Commonweal Academy  
Corsham Primary Academy  
Corsham Secondary Academy  
inc Corsham Regis  
Dauntseys Academy  
Devizes Academy  
Diocese of Bristol Academy Trust  
Diocese of Salisbury Academy Trust  
Dorcan Technology Academy  
Eastrop Infants Academy  
Education Fellowship  
Excalibur Academy  
Goddards Park Academy  
Gorse Hill Academy  
Hardenhuish School Ltd  
Hazelwood Academy  
Highworth Warneford Academy  
Holy Family Academy

Holy Rood Infants Academy  
Holy Rood Junior Academy  
Holy Trinity Calne Academy  
Holy Trinity Devizes Academy  
John Bentley Academy  
John of Gaunt Academy  
King William Academy  
Kingdown Academy  
Kingsdown Academy  
Lavington Academy  
Lethbridge Academy  
Lydiard Academy  
Malmesbury Academy  
Malmesbury Primary Academy  
The Manor Academy  
The Mead Primary Academy  
inc Castle Mead Academy  
inc River Mead Academy  
Millbrook Academy  
Morgan Vale Academy  
New College  
Oasis Community Learning  
Peatmoor Primary Academy  
Pewsey Primary Academy  
Pewsey Vale Academy  
Queens Crescent Academy  
Ridgeway Academy  
Rowde Academy  
Royal Wootton Bassett School  
Salisbury 6th Form Academy  
Sarum Academy  
Sevenfields Academy  
Shaw Ridge Academy  
Sheldon Academy  
South Wilts Grammar School  
Southfield Junior Academy  
Springfields Academy  
St Augustine's School  
St Catherine's Academy  
St Edmund's Calne Academy  
St Edmunds Girls Academy Salisbury  
St Joseph's Academy Devizes  
St Joseph's Academy Swindon  
St Laurence Academy  
St Leonard's Academy  
St Mary's Swindon Academy  
Swindon College  
United Learning Trust  
UTC Swindon  
Wansdyke Academy  
Wellington Academy  
Westlea Academy  
White Horse Academies  
Wiltshire College  
Woodford Valley Academy

#### Admitted bodies

4 Children  
ABM Catering Ltd  
Action for Blind People  
Agincare  
Aster Communities  
Aster Group  
Aster Living  
Aster Property Management  
Atkins Ltd  
Balfour Beatty  
Barnardos  
Capita Business Services Ltd  
Care & Support Swindon (SEQOL)  
Caterlink  
CIPFA  
Collaborative Schools  
Community First  
Crime Reduction Initiatives  
Direct Cleaning  
Elior UK  
Enara  
FCC Environment  
Great Western Hospitals  
Greenwich Leisure Limited  
Host  
Innovate Services  
Leonard Cheshire  
Lifeways  
Mainline Contract Services  
Mears Care Ltd  
Nuffield Health  
Places For People Leisure  
Plains Partnership  
The Order Of St John Care Trust  
Oxford Health NHS Trust  
Salisbury and South Wilts Museum  
Selwood Housing  
Seren Group  
Somerset Care Ltd  
Southern Health NHS Foundation Trust  
Swindon Commercial Services  
Swindon Dance  
Twigmarket  
Visit Wiltshire  
Westlea Housing Association  
Wiltshire and Swindon Sports Partnership  
Wiltshire CCG

## **Appendix 2**

### **Legislative Framework for the Administration Strategy**

#### **Local Government Pension Regulations 2013**

##### **Pension Administration Strategy**

**59.** —(1) An administering authority may prepare a written statement of the authority's policies in relation to such of the matters mentioned in paragraph (2) as it considers appropriate ("its pension administration strategy") and, where it does so, paragraphs (3) to (7) apply.

(2) The matters are—

(a) procedures for liaison and communication with Scheme employers in relation to which it is the administering authority ("its Scheme employers");

(b) the establishment of levels of performance which the administering authority and its Scheme employers are expected to achieve in carrying out their Scheme functions by—

- (i) the setting of performance targets,
- (ii) the making of agreements about levels of performance and associated matters, or
- (iii) such other means as the administering authority considers appropriate;

(c) procedures which aim to secure that the administering authority and its Scheme employers comply with statutory requirements in respect of those functions and with any agreement about levels of performance;

(d) procedures for improving the communication by the administering authority and its Scheme employers to each other of information relating to those functions;

(e) the circumstances in which the administering authority may consider giving written notice to any of its Scheme employers under regulation 70 (additional costs arising from Scheme employer's level of performance) on account of that employer's unsatisfactory performance in carrying out its Scheme functions when measured against levels of performance established under sub-paragraph (b);

(f) the publication by the administering authority of annual reports dealing with—

- (i) the extent to which that authority and its Scheme employers have achieved the levels of performance established under sub-paragraph (b), and
- (ii) such other matters arising from its pension administration strategy as it considers appropriate; and



(g) such other matters as appear to the administering authority after consulting its Scheme employers and such other persons as it considers appropriate, to be suitable for inclusion in that strategy.

(3) An administering authority must—

(a) keep its pension administration strategy under review; and

(b) make such revisions as are appropriate following a material change in its policies in relation to any of the matters contained in the strategy.

(4) In preparing or reviewing and making revisions to its pension administration strategy, an administering authority must consult its Scheme employers and such other persons as it considers appropriate.

(5) An administering authority must publish—

(a) its pension administration strategy; and

(b) where revisions are made to it, the strategy as revised.

(6) Where an administering authority publishes its pension administration strategy, or that strategy as revised, it must send a copy of it to each of its Scheme employers and to the Secretary of State as soon as is reasonably practicable.

(7) An administering authority and its Scheme employers must have regard to the pension administration strategy when carrying out their functions under these Regulations.

(8) In this regulation references to the functions of an administering authority include, where applicable, its functions as a Scheme employer.

#### **Additional costs arising from Scheme employer's level of performance**

**70.** —(1) This regulation applies where, in the opinion of an administering authority, it has incurred additional costs which should be recovered from a Scheme employer because of that employer's level of performance in carrying out its functions under these Regulations.

(2) The administering authority may give written notice to the Scheme employer stating—

(a) the administering authority's reasons for forming the opinion mentioned in paragraph (1);

(b) the amount the authority has determined the Scheme employer should pay under regulation 69(1)(d) (payments by Scheme employers to administering authorities) in respect of those costs and the basis on which the specified amount is calculated; and

(c) where the administering authority has prepared a pension administration strategy under regulation 59, the provisions of the strategy which are

relevant to the decision to give the notice and to the matters in subparagraphs (a) or (b).

### **Statements of policy about exercise of discretionary functions**

**60.** —(1) A Scheme employer must prepare a written statement of its policy in relation to the exercise of its functions under regulations—

- (a) 16(2)(e) and 16(4)(d) (funding of additional pension);
- (b) 30(6) (flexible retirement);
- (c) 30(8) (waiving of actuarial reduction); and
- (d) 31 (award of additional pension),

and an administering authority must prepare such a statement in relation to the exercise of its functions under regulation 30(8) in cases where a former employer has ceased to be a Scheme employer.

(2) Each Scheme employer must send a copy of its statement to each relevant administering authority before 1st July 2014 and must publish its statement.

(3) A body required to prepare a statement under paragraph (1) must—

- (a) keep its statement under review; and
- (b) make such revisions as are appropriate following a change in its policy.

(4) Before the expiry of a month beginning with the date any such revisions are made, each Scheme employer must send a copy of its revised statement to each relevant administering authority, and must publish its statement as revised.

(5) In preparing, or reviewing and making revisions to its statement, a body required to prepare a statement under paragraph (1) must have regard to the extent to which the exercise of the functions mentioned in paragraph (1) in accordance with its policy could lead to a serious loss of confidence in the public service.

(6) In this regulation a relevant administering authority in relation to a Scheme employer, is any authority which is an appropriate administering authority for that employer's employees.

### **Statements of policy concerning communications with members and Scheme Employers**

**61.** —(1) An administering authority must prepare, maintain and publish a written statement setting out its policy concerning communications with—

- (a) members;
- (b) representatives of members;

(c) prospective members; and

(d) Scheme employers

(2) In particular the statement must set out its policy on—

(a) the provision of information and publicity about the Scheme to members, representatives of members and Scheme employers;

(b) the format, frequency and method of distributing such information or publicity; and

(c) the promotion of the Scheme to prospective members and their employers.

(3) The statement must be revised and published by the administering authority following a material change in their policy on any of the matters referred to in paragraph (2).

### **Pension fund annual report**

**57.** —(1) An administering authority must, in relation to each year beginning on 1st April 2014 and each subsequent year, prepare a document ("the pension fund annual report") which contains—

(a) a report about the management and financial performance during the year of each of the pension funds maintained by the authority;

(b) a report explaining the authority's investment policy for each of those funds and reviewing the performance during the year of the investments of each fund;

(c) a report of the arrangements made during the year for the administration of each of those funds;

(d) for each of those funds, a statement by the actuary who carried out the most recent valuation of the assets and liabilities of the fund in accordance with regulation 62 (actuarial valuations of pension funds), of the level of funding disclosed by that valuation;

(e) the current version of the statement under regulation 55 (governance compliance statement);

(f) for each of the funds, the fund account and net asset statement with supporting notes and disclosures prepared in accordance with proper practices;

(g) an annual report dealing with—

(i) the extent to which the authority and the Scheme employers in relation to which it is the administering authority have achieved any levels of performance set out in a pension administration strategy in accordance with regulation 59 (pension administration strategy), and

- (ii) such other matters arising from a pension administration strategy as it considers appropriate;
- (h) the current version of the statement referred to in regulation 58 (funding strategy statement);
- (i) the current version of the statement under regulation 12 of the Local Government Pension Scheme (Management and Investment of Funds) Regulations 2009 (statement of investment principles)
- (j) the current version of the statement under regulation 61 (statements of policy concerning communications with members and Scheme employers); and
- (k) any other material which the authority considers appropriate.

## **Public Service Pensions Act 2013**

### [2013 c. 25 Administration](#)

#### **17 Regulatory oversight**

- (1) Schedule 4 contains provision relating to the regulation of schemes under section 1, new public body pension schemes and connected schemes.
- (2) The Secretary of State may by order make—
  - (a) provision consequential on Schedule 4, and
  - (b) further provision for, or in connection with, the regulation of public service pension schemes within the meaning of the Pensions Act 2004 (as amended by that Schedule).
- (3) The provision referred to in subsection (2) includes provision made by amending any legislation (including this Act).
- (4) An order under this section may make different provision for different purposes.
- (5) An order under this section is subject to—
  - (a) the affirmative procedure, if it amends primary legislation, and
  - (b) the negative procedure, in any other case.

#### **SCHEDULE 4 Regulatory oversight [section 17]**

Amends the Pensions Act 2004 to cover Public Service Pensions and the Pension Regulator involvement

#### **Section 16**

#### **Records**

- (1) The scheme manager for a scheme under section 1 and any statutory pension scheme that is connected with it must keep such records as may be specified in regulations made by the Secretary of State.

## **The Public Service Pensions (Record Keeping and Miscellaneous Amendments) Regulations 2014**

### **Records**

3. For the purposes of section 16 of the 2013 Act, the scheme manager for a public service pension scheme must keep the records which are specified in regulations 4 to 6.

### **Records of member and beneficiary information**

4.—(1) In respect of member and beneficiary information, the records which are specified are—

- (a) the name of each member and of each beneficiary;
- (b) the date of birth of each member and of each beneficiary;
- (c) the gender of each member and of each beneficiary;
- (d) the last known postal address of each member and of each beneficiary;
- (e) each member's identification number in respect of the scheme;
- (f) the national insurance number of each member who has been allocated such a number; and
- (g) in respect of each active member, deferred member and pensioner member—
  - (i) the dates on which such member joins and leaves the scheme;
  - (ii) details of such member's employment with any employer participating in the scheme including—
    - (aa) the period of pensionable service in that employment; and
    - (bb) the amount of pensionable earnings in each year of that employment.

(2) In respect of each member's rights and, where applicable, of each beneficiary's entitlement, to any benefits which are not money purchase benefits, injury benefits or compensation benefits under the scheme, the records which are specified are—

- (a) any formula or formulas used for calculating the member's or beneficiary's pension or benefit;

(b) the percentage to be applied in respect of revaluation for each year to the member's accrued rights to benefits under the scheme; and

(c) any increase to be applied to the pensioner member's or beneficiary's pension or benefit in payment in each year.

(3) In respect of each member's rights to any money purchase benefits under the scheme, the records which are specified are—

(a) any investment decisions taken by, or in relation to, the member;

(b) any investments held on behalf of the member; and

(c) any anticipated date of retirement notified by the member.

(4) In respect of pension credits under section 29(1)(b) of the Welfare Reform and Pensions Act 1999(1) (creation of pension debits and credits) or under article 26(1)(b) of the Welfare Reform and Pensions (Northern Ireland) Order 1999(2) (creation of pension debits and credits), the records which are specified are records of any information relevant to calculating each member's rights under the scheme which are attributable (directly or indirectly) to a pension credit.

(5) In respect of pension debits under section 29(1)(a) of the Welfare Reform and Pensions Act 1999 or under article 26(1)(a) of the Welfare Reform and Pensions (Northern Ireland) Order 1999, the records which are specified are records of any information relevant to calculating any reduction in each member's rights under the scheme which are attributable to a pension debit.

## **Records of transactions**

5. In respect of transactions, the records which are specified are—

(a) any employer contribution or member contribution paid in relation to each active member;

(b) payments of pensions and benefits including the date of the payment;

(c) except where the payment is a payment under paragraph (b) or (f), payments made by, or on behalf of, the scheme manager to any person including—

(i) the name and address of the person to whom payment was made;  
and

(ii) the reason for that payment;

(d) any movement or transfer of assets from the scheme to any person including—

(i) the name and address of the person to whom the assets were moved or transferred; and

(ii) the reason for that transaction;

(e) the receipt or payment of money or assets in respect of the transfer of members into or out of the scheme including—

- (i) the name of that member;
- (ii) the terms of the transfer;
- (iii) the name of the scheme into or out of which the member has been transferred;
- (iv) the date of the transfer; and
- (v) the date of receipt or payment of money or assets;

(f) payments made to any member who leaves the scheme, other than on a transfer, including—

- (i) the name of that member;
- (ii) the date of leaving;
- (iii) the member's entitlement at that date;
- (iv) the method used for calculating any entitlement under the scheme; and
- (v) how that entitlement was discharged;

(g) payments made to any employer participating in the scheme;

(h) any amount due to the scheme which has been written off in the scheme's accounts; and

(i) any other payment to the scheme including the name and address of the person from whom it is received and, where a payment is made in respect of a member, the name of the member in respect of whom it is made.

### **Records of pension board meetings and decisions**

**6.—(1)** In relation to any pension board meetings, the records which are specified are records relating to any such meeting including—

- (a) the date, time and place of the meeting;
- (b) the names of all the members of the pension board invited to the meeting;
- (c) the name of any person who attended the meeting and the capacity in which each attended; and
- (d) any decisions made at the meeting.

(2) In relation to any other decision made by the members of the pension board in the exercise of their functions as members of the pension board, the records which are specified are records relating to any such decision including—

- (a) the date, time and place of the decision; and
- (b) the names of the members of the pension board who participated in making the decision.

(3) In relation to any decision made by a committee or sub-committee of the pension board which has not been ratified by the pension board, the records which are specified are records relating to any such decision including—

- (a) the date, time and place of the decision; and
- (b) the names of the members of the committee or sub-committee who participated in making the decision

### **Amendment of the Occupational Pension Schemes (Scheme Administration) Regulations 1996**

7. For regulation 16A of the Occupational Pension Schemes (Scheme Administration) Regulations 1996) (exemptions from the requirement to notify the Authority or the member of a late contribution payment) substitute—

#### **“Exemptions from the requirement to notify the Authority or the member of a late contribution payment”**

**16A.**—(1) Subject to paragraph (3), where an amount corresponding to any contribution payable on behalf of an active member of an occupational pension scheme—

- (a) is deducted from that member’s earnings in respect of any employment; and
- (b) is not paid to the trustees or managers of the scheme within the period of 19 days beginning on the first day of the month after which the deduction is made, the trustees or managers do not need to give notice of the failure to pay that amount within that period to the Authority or member in the circumstances specified in paragraph (2).

(2) The specified circumstances are where the trustees or managers of the scheme are exempt from the requirement—

- (a) to secure the preparation, maintenance and revision of a payment schedule for the purposes of section 87(1) of the 1995 Act (schedules of payments to money purchase schemes), by virtue of regulation 17; or
- (b) to prepare, review and if necessary revise a schedule of contributions under section 227 of the 2004 Act (schedule of contributions), by virtue of any of subparagraphs (a) to (i) and (k) to (m) of regulation 17(1) of the Occupational Pension Schemes (Scheme Funding) Regulations 2005.



(3) Paragraph (1) does not apply in circumstances where the scheme is a public service pension scheme.

(4) For the purposes of this regulation—

“the 2013 Act” means the Public Service Pensions Act 2013;  
“connected”, “new public body pension scheme” and “statutory pension scheme” have the meanings given in section 37 of the 2013 Act (general interpretation);

“public service pension scheme” means—

(a) a scheme established under section 1 of the 2013 Act (schemes for persons in public service);

(b) a new public body pension scheme;

(c) any statutory pension scheme which is connected with a scheme referred to in para (a) or (b).

#### **Explanatory note for this amendment**

Under section 49 of the Pensions Act [1995 \(c. 26\)](#) trustees or managers must notify the Pensions Regulator and the member where there is a late payment of a contribution where such late payment is likely to be of material significance to the Pensions Regulator’s functions. Regulation 16A of the Scheme Administration Regulations sets out exceptions to that duty. The amendments mean that managers of public service pension schemes under the 2013 Act cannot benefit from the exception and will now be subject to the duty to notify.

## **Appendix 3**

### **Measuring Benefit Administration Performance Targets**

#### **Calculating Employer Averages:**

For each correct employer form received, the Fund will calculate the average based on whole days from the date of the event. A form received before the date of the event will count as a negative figure for the number of days beforehand, while a form received after the date of the event will count as a positive figure.

In order to avoid misleading statistics caused by such things as anomalies (e.g. a form coming in after several years), the Fund will measure performance in two different ways:

i) **Using an average:** Including any minus amounts, as illustrated below:

e.g. For three people starting on the same day 15/09/2009, where the Fund received the Starter forms on 11/09/2009, 16/09/2009 and 30/09/2009, the average would be calculated based on the figures -3, 2 and 12 (the number of working days between the dates).

Therefore the average would be  $\frac{-3 + 2 + 12}{3} = 3.66$  days

3

ii) **Looking at the proportion** of forms received before the target day and displaying this as a percentage:

e.g. Five people left on the 31/03/2009 and we receive Leaver forms on 14/04/2009, 16/04/2009, 18/04/2009, 19/04/2009 and 14/05/2009.

The working days taken to receive each of these forms would be 11, 13, 14, 15 and 33.

4 out of 5 of these meet the 20 day prescribed target; therefore the Employer would have an 80% success rate of meeting the target.

#### **Calculating WPF averages:**

Averages will be calculated slightly differently for WPFs performance. As we are obviously unable to process the form before it arrives, no negative figures are possible.

Although we are keen to receive forms as early as possible, where we have received them a significant amount of time before the date of the event (except for retirements) we are not able to process them until relatively close to the date of the event. Therefore the Wiltshire Pension Fund "clock" for processing time will only begin for the period after the date of the event and the date that the correct form was received, as well as excluding time where we wait for the receipt of any queries.

### **Splitting of Events:**

Where we have not been informed of a previous event (such as new starter, change of hours, leaver etc) and this has only been discovered at a later date as the result of further submission of data (e.g. a change of hours of someone who is not on our system), we will set up this as second separate task to be marked against the targets, rather than add it to the amount of time to deal with the original task.