

Isle of Wight Council Breaches Log

Local Government Pension Scheme Pension Board: 27 February 2018

IWPF Ref	Date identified	Description	Relevant dates	Red Amber Green	Actions taken	Long term effects	Open/Closed with date	Reported to C'ttee and/or Board Y/N (date)	Reported to Regulator Y/N (date)
001-2017	23/09/16	Failure to complete declaration of compliance for auto-enrolment (as at 1 May 2016) by 30 Sep 16 deadline, due to issues with school payroll providers. Subsequently identified one provider did not auto-enrol staff on due date.	First comms Feb'16 Chasing Sep'16	Red	<ul style="list-style-type: none"> Reported to Director of Finance 30/9/16 Ongoing discussion with schools and payroll provided throughout October 2016. Revised notice of compliance received from the Regulator setting revised deadline for compliance 21/11/16 Worked with school payroll providers to ensure staff were all re-enrolled w.e.f. 1 May 2016, with back dated contributions collected. Confirmation of compliance submitted to Regulator 15 November 2016, acknowledged 16 November 2016. 	<ul style="list-style-type: none"> Issues log point raised to ensure processes are fully complied with for next auto-re-enrolment date (1 May 2019) Timetable to be monitored through officer monitoring group, and reported to board. 	Closed 15/11/16	Through issues log Nov 2016	Yes (01/10/16) and (15/11/16)
002-2018	15/05/17	Individual raised issues about their personal pension into payment , and the expected level of support and advice which was provided in advance of notional retirement date, and non-receipt of Annual Benefit Statement (ABS).		Green	<ul style="list-style-type: none"> Investigation undertaken by Head of Resources, working with Pensions/Payroll Team Leader. Issue identified with data flow from HR/Payroll system to pensions team, which has been rectified. Explanation that pensions team cannot give advice, and all relevant documents provided. Confirmation that ABS were published on member self-service portal by due date. 	<ul style="list-style-type: none"> Pensions/Payroll Team Leader is confident that all information is now being received on a timely basis from HR/Payroll subsystem, to ensure forms are issued to the relevant people on a timely basis. 	Closed 22/05/17	Board (verbally)	No
003-2018	30/10/17	Identified a number of individuals close to or exceeding annual allowance limit for 2016-17. Did not issue pensions savings statements (PSS) by due date 06/10/17	Identified 30/10/17 Individual member comms 06/11	Green	<ul style="list-style-type: none"> Worked with benefit consultants (Hymans Robertson) to ensure correct processes followed. Identified only one LGPS member with taxable excess – all others had unused carry forward. Detailed communications between Technical Finance Manager and individual concerned throughout November and December. Calculations for individual commissioned from Hymans. Training delivered by Hymans for IWC on 9 January 2018. PSS for all staff impacted (19) issued on 16 January 2018. Voluntary Scheme Pays (VSP) element of tax charge paid to HMRC on 26 January 2018 (deadline 31/1). Mandatory Scheme Pays (MSP) element timetable for reporting January 2019, payment February 2019 Developing timetable for future years. 	<ul style="list-style-type: none"> Issue log item created for corrective action to resolve and for development of work-plan for future years. <ul style="list-style-type: none"> Develop processes before year end Year end work complete Annual benefit statement work completed (ABS issued) by 31/08/18 Identify potentially impacted staff from ABS work Roll forward salary data to 5 April Run PSS and issue by 06/10/18 Run communications workshops for CMT/high earners/impacted staff in November Election for VSP by mid Jan-19 for payment by 31/01/19 Election for MSP by Jul-19 for payment by 14/02/20 Compliance to be reported to pension board throughout process 	Open	Through issues log Nov 2017	No