

Isle of Wight Council Breaches Log

Local Government Pension Scheme Pension Board: 24 April 2019

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		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. 	<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 	Closed 22/05/17	Board (verbally)	No

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		advance of notional retirement date, and non-receipt of Annual Benefit Statement (ABS).			<ul style="list-style-type: none"> 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. 	the relevant people on a timely basis.			
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 	<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 	Closed 02/01/19	Through issues log Nov 2017	No

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					<ul style="list-style-type: none"> 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"> 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 			

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004-2019	31/08/18	Annual Benefits Statements not issued for 1,491 deferred members, identified as part of the data improvement plan as having missing salary data. All other ABS issued by due date.	Informally reported to TPR 14/08/18	Amber	<ul style="list-style-type: none"> Notification sent to impacted members on 24 August 2018. Members already identified as part of data improvement project work being undertaken by ITM. Delayed commencement of project, due to issues with ITM. Ongoing monitoring of project plan, with weekly reporting of progress on rectifying errors since 14 November 2018. Where cases have been resolved, it appears that members were not due ABS, due to incorrect enrolment status. 	<ul style="list-style-type: none"> Ongoing monitoring of data cleansing project work continues. Letters to be reissued to members once all cases closed. Finalisation of data improvement plan work. 	Open	As part of data improvement plan reports	No

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005-2019	23/10/18	Board member reported a recent incident where pensions information had been provided to a member, via their Annual Benefit Statement, based on incorrect data.	Reported at pension board 23/10/18	Green	<ul style="list-style-type: none"> Member of staff raised question about ABS figures with UNISON. UNISON reps identified missing data from calculation. UNISON raised issue with Pensions Administration team. Identified that temporary change in service hours recorded on system had resulted in errors with member's service record. Corrected by administration team as soon as notified. Member satisfied with resolution. 	<ul style="list-style-type: none"> Data quality is a known issue within the pension fund. Data Improvement Plan is in place, with targeted milestones. As soon as question was raised, and incorrect data identified, action was taken to rectify error on administration system, and reissue corrected ABS. Reminder issued to all members to check their annual benefit statements and raise questions if not certain. UNISON support is welcomed, provided this does not take the form of advice, nor "ball-park" calculations. 	Closed 24/10/18	Raised at board meeting 23/10/18	No