

Isle of Wight Fire & Rescue Authority - Pensions Issues Log

Updated 10 November 2016

Issue no	Pension issue	Description / Impact	Progress	Responsible Officer	Target completion date	Status
1	RDS Less Favourable Treatment – purchase of retrospective membership	RDS members given option to purchase retrospective membership of a modified pension scheme. The past service employer costs will be reflected in increases in future employer contribution rates.	UPDATE 27/9: letter sent out a few weeks ago to all 17 members of the modified scheme, to confirm how much has already been paid, how much is outstanding, and reiterating their responsibility to make sure payments made to avoid breach of scheme rules.	Matt Collier	date of letters??	CLOSED
2	Employment tribunal claims regarding transitional protections	Fire Brigades Union have started the process of a legal challenge on the transitional protections in the 2015 pension scheme regulations, in respect of potential discrimination.	Received letter from Walker Solicitors 13 July 2015. Response provided confirming the LGA will act on behalf of IOW FRA (letter signed by Claire Shand 30 July 2015). Forms returned to Bevan Brittan. Some national issues about the way in which the ET cases are going to be dealt with, which seems to now have settled down. Initial hearings have now been held. Case management timetable has been agreed. Substantive hearing schedule for January 2017.	Mick Keenan Judy Mason Jo Thistlewood	31-Jan-17	GREEN
3	Discretionary Powers Policy	Review and revision of IOWFRS discretionary powers required, including items 4a - 4f below	UPDATE 27/9: seek guidance from LGA/Hampshire as to what discretions there are and what policies we should have. Identify what we currently have to determine whether fit for purpose. Identify where treatment is incorrect/inconsistent and formulate corrective action both in terms of policy update and member impact.	Jo Thistlewood	31-Mar-17	RED
3a	Continual Professional Development (CPD) scheme payments	Regulation [18(1d)] provides for CPD payments to be pensionable on the determination of the employer. NJC collective agreement as per NJC circular 03/07 appendix A	This circular informed FRAs of the agreement reached within the NJC for Local Authority Fire and Rescue Services on the introduction of the national Continual Professional Development Scheme, and confirmed payments in relation to that Scheme were pensionable (as set out in paragraph 19 of the scheme). UPDATE 10/11: It appears that IOWFRS has been treating CPD payments as pensionable and collecting contributions thereon, however this policy does not appear to be documented. Added issue in that it appears as though CPD payments	a) documentation of policy - Jo Thistlewood b) investigation and analysis of final salary calculation - Matt Collier	a) 31-Mar-2017 b) tbc	RED

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		http://www.local.gov.uk/c/document_library/get_file?uuid=3cbb554c-6964-49b3-a254-6116ff09cb03&groupId=10180	have been incorrectly deducted from final salary figures when pensions have been put into payment.			
3b	Medical review following IHR	Establish process for independent review of individual member's medical circumstances following IHR to ensure that the level of ill health pension awarded is still appropriate.	UPDATE 27/9: process already in place HR leading. All members who have retired on IH last year have been reviewed. JMT to discuss with Nicki Rann, Mary Hillary to determine that we do in fact have system in place, and that it is rolling forward	Jo Thistlewood HR	31-Dec-16	AMBER
3c	Injury allowance policy	Establish injury allowance policy for IOW FRS confirming whether or not the Authority provides an injury allowance for employees in accordance with the Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011.	UPDATE 27/9: talk to HR about this policy. Recent case, compensation scheme - Matt to confirm action taken, document and publish.	Jo Thistlewood HR Matt Collier	31-Dec-16	AMBER
3d	Change to pensionable status of training allowance and Additional Responsibility Allowances (ARAs).	Assessment and implementation of allowances becoming pensionable (related to Norman case). Provision allowed for in accounts.	<i>pensions paper - temporary allowances. Background reading required.</i>	Jo Thistlewood	tbc	RED
3e	Re-engagement policy	review of re-engagement policy	<i>check with HFRS about this one</i>	Jo Thistlewood	tbc	RED
3f	Impact on pension tax liability of temporary promotions Link to 4 below	Assessment of alternatives methods (Additional Paid Benefits (APB) to limit or remove tax liability when moving into temporary promotions. Regulations changed in July 2013 - policy development required.	New scheme has made temporary promotion pay non pensionable, so has reduced the potential number of cases going forward. Develop discretionary powers policy	Jo Thistlewood	tbc	RED
4	treatment of temporary promotions	Temporary promotions were erroneously treated as pensionable under the 2015 scheme. Work is required to "unpick" the incorrect application of the rules, in particular relating to members who have since left employment.	UPDATE 27/9: Letter copied from MK; emails from Hampshire. UPDATE 10/11: Access granted to Fire Personnel System (database) has identified a list of staff who had temporary promotions at 1 July 2013 (date of change of regulations); resource to be allocated to carry out analysis of salary data to determine whether correct pensionable treatment was applied. Have identified at least one member of staff who had temporary promotion after date of change, which was wrongly treated as pensionable. Further analysis required to unpick and resolve. Lastly need to fully document all cases, resolve issues and communicate with members.	a) analysis: Jo Thistlewood and Graham Whatling b) resolution: Jo Thistlewood Matt Collier Louise Brading	a) 30-Nov-16 b) tbc	RED

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5	GMP Reconciliation exercise	April 2016 – State pension provision moving from two tiers to single tier. All schemes will need to do a GMP reconciliation – not a legal requirement (no secondary legislation issued yet) but an ‘expectation’ from Pensions Regulator and HMRC.	Being led by pensions admin team, link to LGPS project. Access to HMRC system has been obtained. Working with Heywood to get necessary version of Altair to facilitate reconciliation. Timing and capacity issue for future.	Matt Collier	in line with government timescales	
6	Formation of Local Pension Board	Requirement’s under Public Service Pensions Act 2013 to establish board to assist scheme manager to ensure effective and efficient governance and administration of the scheme, including compliance with legislation and regulations	Board established at full council meeting 25 Feb 2015. Report to delegate discretionary decisions to s101 pension fund committee to full council 14 Oct 15. Employer reps nominated from IWC at that meeting. Membership representatives selected through Fire Service. First meeting scheduled 15 September 2016 - over a year late.	Jo Thistlewood	15-Sep-16	CLOSED
7	Contributions for those who joined aged 18-20 with over 20 years service	Government decision announced details concerning contributions for firefighters who joined the Service between the ages 18 - 20 and who reach 30 years’ service before they reach the age of 50. Some Firefighters who joined the Service before the age of 20 and have served for over 30 years may be entitled to a ‘contributions holiday’ in respect of their pensions.	The DCLG are currently working on these changes and how they can be effectively implemented. Once more is known this will require a further significant project to understand the financial implications due to the backdating to 1 December 2006. UPDATE 10/11: Identified potential impact of three retired members. Awaiting guidance from GAD as to repayment process.	Matt Collier	31-Mar-17	GREEN
8	Communications - general	Formulate communications strategy. What should be communicated to whom and how. consideration of a Newsletter for FFPS Members to be made accessible via Fire Website with perhaps a note attached to ABS's advising them to monitor the website for Pension information	UPDATE 10/11: Have been included on distribution of monthly Fire Routine Notice Briefing. This is the initial forum to communicate pensions issues with members. Need to determine communications plan, particularly in light of issues identified herein	Jo Thistlewood Matt Collier	31-Dec-16	AMBER
8a	Fire Pensions website to be created/maintained	currently no easy source of reference for fire pension scheme members on council's website	UPDATE 10/11: once policies and other documentation has ben updated, develop new website with ICT	Jo Thistlewood Nigel Probert	31-Dec-16	RED
8b	Communications to non-members	Target communications to non-members of the pension scheme as part of a wider communication strategy.	UPDATE 10/11: Briefing for Ryde Fire Station staff scheduled for early new year which will address issues with 2015 scheme.	Matt Collier	31-Jan-17	AMBER

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8c	Communication to members	All FRAs should have a re-employment policy in place and ensure that the re-employment conditions are met on re-employment of an officer who has retired under the age of 55, including those who have a concurrent retained employment.		tbc	tbc	RED
8d	auto enrolment - communications for future dates	our staging date is 1 May - so were done for this year, lessons learned for future communications etc.		Matt Collier Louise Brading		GREEN
9	FPS Briefing Sessions to Members	Requirement to arrange FPS Briefing sessions in September/October 2016.	Briefing session arranged with HFRS on 21 October 2016	Howard Watts	21-Oct-16	CLOSED
10a	Annual Benefit Statements	not all ABS were sent out by deadline of 31 August 2016.	UPDATE 27/9: none issued to date. 50 done, 85 left, CARE benefits causing problems. Drafting in Heywoods for system issues. Need to have a date as to when this will be done. Matt to talk to Heywoods to resolve the issue. UPDATE 10/11: ABS for all staff except 20 members of the modified scheme were published on 18 October.	Matt Collier	18-Oct-16	CLOSED
10b	Annual Benefit Statements	declaration of non-compliance with submission of ABS by deadline to be filed with the Pensions Regulator	UPDATE 10/11: declaration filed 17 October. Request for additional information received 24 October, not yet responded	Jo Thistlewood	30-Nov-16	AMBER
10c	Annual Benefit Statements: Modified scheme members	ABS not submitted to members of the modified scheme due to data quality and system issues	UPDATE 10/11: letter sent to impacted members on 25 October. Quote for system upgrade received from Heywoods, budget allocation to be determined. Information requested from Payroll to be collated against information from members and pensions system to reconcile and update system.	a) budget implication: Jo Thistlewood Matt Collier b) data issues: Matt Collier	a) 31-Dec-16 b) tbc	RED
10d	Annual Benefit Statements: future process	resolution of issues above re data quality and system upgrades to be progressed to ensure that future ABS can be issued by required deadline		Matt Collier	31-Aug-17	RED
11	FOI re membership of board	Written questions and FOI received concerning process for selecting members of the board	UPDATE 27/9: discussed with MK/NP/LB/MC. Draft response to questions from both FOI and pension board meeting to be drafted and sent for comment to: Malcolm Eastwood, Mick, Nigel, Helen Miles (as monitoring officer) UPDATE 10/10: Final response submitted to Mr Hards for FOI on 5/10/16; and for written questions on 5/10/16. No response back	Jo Thistlewood	03-Oct-16	CLOSED

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12	fire pension board resourcing requirements to be addressed	resources needs to be identified and discussed: both financial and human resources	meeting with Mick Keenan scheduled for 27 October. Staffing requirements to be discussed further with Chris Ward UPDATE 27/9: broader business case for resources to be made to CMT, supported by this issues log and detailed work plans. UPDATE 10/11: Discussions with Head of Resources have led to the formation of an officer group to review issues and develop solutions	Claire Shand	29-Nov-16	AMBER
13	training needs analysis for fire pension board members to be undertaken	to enable compliance with statutory requirements for board members' level of knowledge and skills	first board meeting had introduction to schemes and board. Chair and Officer to attend LGA annual fire pensions conference 11 October 2016. All board members to attend LGA training event in Winchester 11 November 2016. All members have been signposted to The Pensions Regulator on-line training package, with report back on progress at each board meeting. Completion of above will highlight items for further training.	Jo Thistlewood Nigel Probert	31-Dec-16	AMBER
14	fire pension board terms of reference to be updated	agreed at first board meeting that ToR need reviewing for membership etc.		Jo Thistlewood Nigel Probert	31-Dec-16	RED
15	National and regional representation	consider who attends what both Regionally and with other relevant events - what are they, when are they, who should go?	UPDATE 27/9: current attendance: LGA technical officers groups - Matt Board events - Nigel and Jo all events to be circulated to all interested parties to determine appropriate attendance	Matt Collier Jo Thistlewood Nigel Probert	on-going	GREEN
16	accuracy of information received into Altair system	develop use of i-connect software (purchased 3 years ago but never implemented) to extract information from employer payroll systems, verify changes, and input into Altair admin system to ensure integrity of data input. Following project being undertaken for LGPS, the data extract from SAP to Altair will be used as the basis for the Fire project		Matt Collier Kevin Gilbert (ICT)	31-Mar-17	GREEN

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17	Fire Pension Board - employer representative vacancy	one of the elected members appointed by full council in July 2016 has resigned due to lack of capacity to attend meetings and training. Expressions of Interest have been sought from all other eligible elected members.	UPDATE 10/11: initial deadline for responses has passed with no expressions of interest received. Further email sent with additional details and contact information. Closing date 18 November	Kate Gibbs Chris Mathews	21-Nov-16	RED
18						
19						
20						