



Report to Pension Fund Committee

Date: Thursday 24 September 2020

Title: Breaches of the Law

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Recommendations: **The Committee is asked to NOTE the content of this report and COMMENT on the breaches log.**

1. Executive summary

1.1 The Procedure for Reporting Breaches of the Law (Appendix 1) complies with the requirements of the [Pensions Act 2004](#) and the [Pensions Regulator's Code of Practice](#). The procedure details how individuals responsible for reporting and whistleblowing can identify, assess and report (or record if not reported), a breach of law relating to the Buckinghamshire Pension Fund.

2. Content of report

2.1 The Breach Log at Appendix 2 to this report, details the breaches recorded for 2019/20 and until 31 May/31 August 2020 for this year.

3. Other options considered

3.1 Not applicable.

4. Legal and financial implications

4.1 The procedure details how individuals responsible for reporting and whistleblowing can identify, assess and report (or record if not reported) a breach of law relating to the Buckinghamshire Pension Fund. It aims to ensure individuals responsible are able to meet their obligations and avoid placing any reliance on others to report. The procedure also assists in providing an early warning of possible malpractice and reduces risk to the Fund.

5. Corporate implications

5.1 Not applicable.

6. Consultation and communication

6.1 Not applicable.

7. Next steps and review

7.1 Outstanding actions will be completed as detailed in Appendix 2. The Breach Log is reviewed annually.

