

Record of Breaches – 01/07/2021-30/06/2022

Date	Category (e.g. administration, contributions, funding, investment, criminal activity)	Description and cause of breach	Possible effect of breach and wider implications	Reaction of relevant parties to breach	Reported / Not reported (with justification if not reported and dates)	Outcome of report and/or investigations	Outstanding actions
Q2 01/07/2021 - 30/09/2021 Q3 01/10/2021- 31/12/2021 Q4 01/01/2022- 31/03/2022 Q1 01/04/2022- 30/06/2022	Administration	3 refunds of employee contributions were paid in excess of 5 years since their date of leaving 2 refunds of employee contributions were paid in excess of 5 years since their date of leaving 23 refunds of employee contributions were paid in excess of 5 years since their date of leaving 15 refunds of employee contributions were paid in excess of 5 years since their date of leaving	Non-compliance with statutory regulations	None received	Not reported. The LGPS Regulations 2013 stipulate that a refund of contributions must be paid before the expiry of 5 years of the member leaving however, there is little action that can be taken if a member does not claim the refund.	Members are written to after leaving and informed that they have a refund due. They can claim the refund or transfer the value of their fund to another approved pension arrangement. Where an election is not received, a reminder is sent to the member 6 months prior to the 5 year expiry date.	N/A – Green breach

Q2 01/07/2021 - 30/09/2021	Administration	3 pensions paid after age 75	Non-compliance with statutory regulations	None received	Not reported. The LGPS Regulations 2013 stipulate that pension benefits must be paid before age 75 however, there is little action that can be taken if a member does not claim their pension benefits.	Members are written to at leaving notifying them of their pension benefits and the date they must be claimed by. If not claimed three months prior to Normal Pension Age (in most cases this is State Pension Age), a notification is issued to the member confirming benefits can be claimed or payment deferred until the day before age 75 is attained. A further reminder is issued three months prior to age 75.	N/A – Green breach
Q3 01/10/2021- 31/12/2021		1 pension paid after age 75					
Q4 01/01/2022- 31/03/2022		3 pensions paid after age 75					
Q1 01/04/2022- 30/06/2022		2 pensions paid after age 75					
31/08/2022	Administration	100% of annual benefit statements not issued by statutory deadline, 99.89% issued	Non-compliance with statutory regulations	None received	Not reported	In 2020/21 98.14% of ABS were issued by the deadline.	N/A – Green breach
30/06/2022	Contributions	Employees/employer's contributions not received by the 19 th of the month following the					Amber breach Monthly debt days have been

month in which they were deducted:

2021/22		
Late Payments		
1-10 days late	107	
11-30 days late	36	
1-3 months late	22	
4-7 months late	10	
8-11 months late	1	
12+ months late	-	
	176	

Value received late £1,059,372.73

Outstanding Payments		
April	-	
May	-	
June	-	
July	3	
August	8	
September	6	
October	6	
November	7	
December	9	
January	7	
February	5	
March	8	
Total	44	

Value outstanding £344,239.38

scheduled into the finance teams' diaries to ensure this is addressed every month

2022/23							
Late Payments							
1-10 days late	34						
11-30 days late	5						
1-3 months late	-						
4-7 months late	-						
8-11 months late	-						
12+ months late	1						
	39						
Value received late £561,846.87							
Outstanding Payments							
April	8						
May	10						
June	8						
Value outstanding £208,733.36							