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STATUTORY RULES OF NORTHERN IRELAND

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**2014 No. 188**

**The Local Government Pension Scheme  
Regulations (Northern Ireland) 2014**

**PART 2**

**ADMINISTRATION**

**STRATEGIES, STATEMENTS AND REPORTS**

**Funding strategy statement**

**64.**—(1) The Committee shall, after consultation with such persons as it considers appropriate, prepare, maintain and publish a written statement setting out its funding strategy.

(2) The statement shall be published no later than 31st March 2015.

(3) The Committee shall keep the statement under review and, after consultation with such persons as it considers appropriate, make such revisions as are appropriate following a material change in its policy set out in the statement and, if revisions are made publish the statement as revised.

(4) In preparing, maintaining and reviewing the statement, the Committee shall have regard to—

- (a) the guidance set out in the document published in October 2012 by CIPFA, the Chartered Institute of Public Finance and Accountancy and called “Preparing and Maintaining a Funding Strategy Statement in the Local Government Pension Scheme 2012”(1); and
- (b) the statement of investment principles published by the Committee under regulation 10 (statement of investment principles) of the 2000 Regulations.

**Pension administration strategy**

**65.**—(1) The Committee may prepare a written statement of its policies in relation to such of the matters mentioned in paragraph (2) as it considers appropriate (“its pension administration strategy”) and, where it does so, paragraphs (3) to (7) apply.

(2) The matters are—

- (a) procedures for liaison and communication with employing authorities;
- (b) the establishment of levels of performance which the Committee and employing authorities are expected to achieve in carrying out their Scheme functions by—
  - (i) the setting of performance targets,
  - (ii) the making of agreements about levels of performance and associated matters, or
  - (iii) such other means as the Committee considers appropriate;

- (c) procedures which aim to secure that the Committee and the employing authorities comply with statutory requirements in respect of those Scheme functions and with any agreement about levels of performance;
  - (d) procedures for improving the communication by the Committee and employing authorities, to each other, of information relating to those Scheme functions;
  - (e) the circumstances in which the Committee may consider giving written notice to any employing authority under regulation 76 (additional costs arising from employing authority's level of performance) on account of that employing authority's unsatisfactory performance in carrying out its Scheme functions when measured against levels of performance established under sub-paragraph (b);
  - (f) the publication by the Committee of annual reports dealing with—
    - (i) the extent to which the Committee and employing authorities have achieved the levels of performance established under sub-paragraph (b), and
    - (ii) such other matters arising from its pension administration strategy as it considers appropriate; and
  - (g) such other matters as appear to the Committee, after consulting employing authorities and such other persons as it considers appropriate to be suitable for inclusion in that strategy.
- (3) The Committee shall—
- (a) keep its pension administration strategy under review; and
  - (b) make such revisions as are appropriate following a material change in its policies in relation to any of the matters contained in the strategy.
- (4) In preparing or reviewing and making revisions to its pension administration strategy, the Committee shall consult employing authorities and such other persons as it considers appropriate.
- (5) The Committee shall publish—
- (a) its pension administration strategy; and
  - (b) where revisions are made to it, the strategy as revised.
- (6) When the Committee publishes its pension administration strategy, or that strategy as revised, it shall send a copy of it to each employing authority and to the Department as soon as is reasonably practicable.
- (7) The Committee and employing authorities shall have regard to the current version of the pension administration strategy when carrying out their Scheme functions under these Regulations and the former regulations.
- (8) In this regulation references to the functions of the Committee include, where applicable, its functions as an employing authority.

### **Statements of policy about exercise of discretionary functions**

**66.**—(1) Each employing authority shall prepare a written statement of its policy in relation to the exercise of its functions under regulations—

- (a) 18(2)(e) and 18(4)(d) (additional pension contributions, funding of additional pension);
- (b) 31(6) (retirement benefits, flexible retirement);
- (c) 31(8) (retirement benefits, waiving of actuarial reduction); and
- (d) 32 (award of additional pension),

and the Committee shall prepare such a statement in relation to the exercise of its functions under regulation 31(8) (retirement benefits, waiving reduction) in cases where a former employing authority has ceased to be an employing authority.

(2) Each employing authority shall send a copy of its statement to the Committee before 31st July 2015, and shall publish its statement.

(3) Each employing authority required to prepare a statement under paragraph (1), shall—

(a) keep its statement under review; and

(b) make such revisions as are appropriate following a change in its policy.

(4) Where an employing authority makes revisions to the statement as required by paragraph (3) (b) it shall before the expiry of one month beginning with the date upon which the revisions are made—

(a) send a copy of the revised statement to the Committee; and

(b) publish the revised statement.

(5) In preparing, or reviewing and making revisions to its statement, the employing authority required to prepare a statement under paragraph (1) shall consider whether and to what extent the exercise of any of the functions set out in paragraph (1), in accordance with that statement, might lead to a serious loss of confidence in the public service.

#### **Statements of policy concerning communications with members and employing authorities**

**67.**—(1) The Committee shall prepare, maintain and publish a written statement setting out its policy concerning communications with—

(a) members;

(b) representatives of members;

(c) prospective members; and

(d) employing authorities.

(2) In particular the statement shall set out its policy on—

(a) the provision of information and publicity about the Scheme to members, representatives of members and employing authorities;

(b) the format, frequency and method of distributing such information or publicity; and

(c) the promotion of the Scheme to prospective members and their employing authorities.

(3) The statement shall be revised and published by the Committee following a material change in its policy on any of the matters referred to in paragraph (2).