

**LEICESTER, LEICESTERSHIRE AND RUTLAND COMBINED FIRE
AUTHORITY
LOCAL PENSION BOARD**

To: Members of the Local Pension Board

Mr. J. T. Orson JP CC

Cllr. H. Rae Bhatia

Graham Vaux, Leicestershire Fire and Rescue Service

Adam Taylor, Leicestershire Fire and Rescue Service

Copies by email to:

Other Members of the Combined Fire Authority for information only

CFO and ACFO

Pension Scheme Manager, Leicester City Council

West Yorkshire Pension Fund

Dear Sir/Madam,

You are invited to attend a meeting of the **Leicester, Leicestershire and Rutland Combined Fire Authority's Local Pension Board** which will be held at **Leicestershire Fire and Rescue Service, 12 Geoff Monk Way, Birstall, Leicester** on **Wednesday 13 July 2022** at **11.30am** for the transaction of business set out on the attached Agenda.

Yours Faithfully



Lauren Haslam
Monitoring Officer



Leicestershire Fire and Rescue Service

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**LEICESTER, LEICESTERSHIRE AND RUTLAND COMBINED FIRE
AUTHORITY
LOCAL PENSION BOARD
WEDNESDAY 13 JULY 2022 AT 11.30AM**

Location **Peter Roffey Suite, Leicestershire Fire and Rescue Service, 12
Geoff Monk Way, Birstall, Leicester LE4 3BU**

Officer to contact **Gemma Duckworth (Tel. 0116 305 2583)**

E-Mail **gemma.duckworth@leics.gov.uk**

AGENDA

<u>Item</u>	<u>Report by</u>	
1. Appointment of Chairman.		
2. Apologies.		
3. Minutes of the Local Pension Board meeting held on 10 March 2022.		(Pages 5 - 8)
4. Conflicts of Interest.		
5. Scheme Manager's Update.	The Pension Scheme Manager	(Pages 9 - 28)
6. Scheme Administrator's Update.	The Pension Scheme Manager	
A verbal update will be provided at the meeting.		
7. Employee Representative's input.		
A verbal update will be received from an employee representative.		
8. Date of next meeting.		
The next meeting of the Local Pensions Board will be held on 1 September 2022 at 10.00am.		
9. Any other business.		

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Minutes of a meeting of the Leicester, Leicestershire and Rutland CFA - Local Pension Board held at County Hall, Glenfield on Thursday, 10 March 2022.

PRESENT

Mr. J. T. Orson JP CC (in the Chair)

Cllr. Elaine Pantling
Adam Taylor

Graham Vaux

In attendance

Callum Faint, Chief Fire and Rescue Officer
Karl Bowden, Interim Assistant Chief Fire Officer
Colin Sharpe, Deputy Director of Finance, Leicester City Council
Gemma Duckworth, Democratic Services Officer

31. Apologies.

An apology was received from Councillor H Rae Bhatia.

32. Minutes.

The minutes of the Local Pension Board held on 2 December 2021 were taken as read, confirmed and signed.

33. Conflicts of Interest.

The Chairman invited members who wished to do so to declare conflicts of interest in respect of items on the agenda.

No declarations were made.

34. Scheme Manager's Update.

The Board received a report of the Pension Scheme Manager concerning the Firefighter's Pension Scheme Risk Register and the Firefighter's Pension Scheme Breaches Register. A copy of the report marked 'Agenda Item 4' is filed with these minutes.

Members were informed that the Risk Register remained unchanged and that no breaches had taken place since the last report to the Board. The implementation of the national age discrimination remedy judgements remained a key risk.

RESOLVED:

It was moved by Mr. Orson CC and seconded by Councillor Pantling that the Risk Register be approved and the Breaches Register be noted.

35. Firefighters' Pension Scheme - Age Discrimination Remedy Update.

The Board received a report of the Pension Scheme Manager which provided an update on the developments concerning the age discrimination remedy/immediate detriment related to the Firefighter's Pension Scheme. The decision regarding the approach to be taken have been approved by the CFA at its meeting on 9 February 2022. A copy of the report marked 'Agenda Item 5' is filed with these minutes.

It was noted that, since December 2021, there had been little national progress and Fire Authorities were taking differing approaches. The Chief Fire and Rescue Officer and Scheme Manager had agreed that the local approach should be that a remedy should be offered to personnel approaching retirement but that action regarding those who had already retired should remain paused. The CFA had been recommended to continue not to adopt the Memorandum of Understanding. The Scheme Advisory Board had written to HM Treasury asking for further clarification but to date, no response had been received.

Arising from the discussion, the following points were raised:

- i) There were currently 21 members in Category 2 and these would need to be worked through when possible. The figures for the 24 personnel approaching retirement would be estimated. It was noted that taking an immediate detriment remedy in advance of the necessary legislation exposed the retiring member to a tax risk. It was the intention to provide retiring members with an estimate so that they were aware of the benefits and risks.
- ii) In response to a query, it was not anticipated that the war in Ukraine would have any impact on the Pension Scheme. As funds were not managed locally, there would be no direct impact from investments in Russia.
- iii) All remaining legacy scheme members would transfer to the 2015 pension scheme from 1 April. West Yorkshire Pension Fund, as Scheme Administrator, had written to all active pension fund members to make them aware which category they fell into and to confirm that no action was required unless a member was retiring. It was stated that the Fund would work on the basis that all members would take benefits in the legacy scheme, but this would be the decision of the retiring member. A follow up letter would be sent to the 25 members who were still in the legacy scheme; the LGA would provide the template for this letter and it would include details of the contribution rate change and the ability to transfer to the 2015 scheme. Confirmation was given that no Leicestershire Fund members had lifetime protection status.
- iv) A response had been submitted to the Scheme Advisory Board survey around the readiness to implement the age discrimination remedy. Lots of work would be required to implement the remedy, but the Fund was prepared to transfer scheme members' pension records on to the 2015 scheme. Existing data would be maintained so that accurate calculations could be provided to members.
- v) Legislation was due to be implemented in October 2023, although there was uncertainty around this date. Confirmation had been sought but this had not been received and it appeared that the implementation date could slip. The Scheme Advisory Board was commissioning a suite of illustrative scenarios to present the different options and to provide clarity around the remedy. A

remedy checker had also been produced with a series of FAQs on the Scheme Advisory Board website.

- vi) Attention was drawn to the case of a Firefighter who had died in service in 2016; this person had been part of the 1992 Pension Scheme and under the terms of this Scheme, it had not been possible to pay any pension benefits to his partner as they had been unmarried. His dependent children had been able to receive a pension. This case had been raised in the House of Commons and a response had been received from the Fire Minister. A query was raised around what LFRS was doing to support the partner of the deceased Firefighter. The Chief Fire Officer responded that the issue had been considered at the time of death and again more recently, but there was no opportunity to apply any discretion. Assurance was given that had it been possible, a payment would have been awarded. It was agreed that this situation was unfair; it had been hoped that the new legislation would provide an opportunity to address this, but it was likely that this would be delayed. The Chief Fire Officer also stated that in these cases, it was necessary to consider the legal protection of the Fire Authority.
- vii) The Board was informed that other options were being considered in this case; legal advice was being sought and the family was being supported by the FBU. However, it was hoped that the inequality for a surviving partner would be considered as an issue by Government and the Chairman agreed to raise this with his local MP.
- viii) A national pensions dashboard was being developed so that individuals could view all their pension entitlements in one place; this was intended to be phased in from 2024. The LGA had produced two responses to the consultation on this – one on behalf of Fire and Rescue Services and one on behalf of the Scheme Advisory Board. There were a number of issues relating to the dashboard and the comments made would be available to view shortly. One concern was that the Firefighter Pension Scheme was being grouped with public sector pension schemes. There would also be an issue with timeframes; new legislation was due to be implemented in October 2023 but the deadline for information for the dashboard was April 2024. There was an 18 month period to provide a remedial service statement, which ended in April 2025. The information provided in April 2024 would need to be linked to the last pension statement so would be incorrect. The Chief Fire Officer confirmed that he had now been asked to comment on the dashboard proposal.
- ix) In response to a query, it was stated that it would be compulsory to be part of the national dashboard. This would not replace the Annual Benefits Statement, but would include information from the previously produced statement. However, it would not be a live dashboard.

RESOLVED:

It was moved by Mr Orson CC and seconded by Councillor Pantling that:

- a) The update concerning the age discrimination remedy / immediate detriment related to the Firefighters' Pension Scheme be noted; and
- b) That the decision of the CFA regarding the approach to be taken be noted.

36. Scheme Administrator's Update.

The Board considered a report of the Pension Scheme Administrator which provided an update on the administration of the Firefighter Pension Scheme for the period 1 October 2021 – 31 December 2021. A copy of the report marked 'Agenda Item 6' is filed with these minutes.

In presenting the report, the Pension Scheme Administrator informed members that:

- i) The first test run had been completed on data collection, and this this had resulted in a number of inconsistencies. Once it appeared that it was working fully, the data collection template would be circulated. This would hopefully be mid-April. It would then be necessary to look at all the data held for each individual to ensure it was correct.
- ii) With regard to the Matthews case, the Home Office had now completed its consultations with interested stakeholders. There would be an 18 month consultation period before the regulations came into force and Fire and Rescue Authorities would then have a further 18 months to complete the exercise.

RESOLVED:

It was moved by Mr Orson CC and seconded by Councillor Pantling to note the update provided on the administration of the firefighter pension scheme for the period 1 October 2021 – 31 December 2021.

37. Employee Representative's input.

There was nothing to report.

38. Date of next meeting.

The next meeting of the Local Pension Board will be held on Wednesday 15 June 2022 following the meeting of the Combined Fire Authority.

10.00 - 11.15 am
10 March 2022

CHAIRMAN

Status of Report: Public

Meeting: Local Pension Board

Date: 13 July 2022

Subject: Scheme Manager's Report

Report by: The Scheme Manager

Author: Colin Sharpe, Scheme Manager

For: Noting

Purpose

1. To provide an update on the management of the Firefighters' Pension Scheme, including local administration, breaches, developments concerning the age discrimination remedy / immediate detriment, the risk register and sector updates.

Recommendation

2. The Local Pension Board is asked to note this update and make any comments to the Scheme Manager and/or the CFA.

Executive Summary

3. The LFRS Finance and HR teams continue to process day to day pensions work and the gathering of data relating to immediate detriment (McCloud/Sargeant) and the retained firefighters second options exercise (Matthews).
4. No breaches have been identified for the period to 30 June 2022.
5. The risk register has been reviewed, with no significant changes proposed.
6. With regards to immediate detriment, there are no significant updates since the last meeting of the Board, perhaps with the exception of the making of a national 'injury to feelings' claim.
7. Sector updates continue to be a useful source of information.

Background

Local Management and Administration

8. The local management and administration of the scheme continues. The finance and HR teams continue to process day to day pensions work and the gathering of data relating to

immediate detriment (McCloud/Sargeant) and the retained firefighters second options exercise (Matthews). Data regarding the retained scheme is being provided to the LGA, as part of a national scoping exercise.

9. Meetings are held with the Regional Adviser and also with colleagues at Derbyshire and Nottinghamshire. Staff attend the fortnightly LGA 'coffee mornings', where any general updates are provided, together with a focus on a particular topic. Staff also attend meetings with WYPF as the scheme administrator.
10. Leicestershire County Council's internal audit service has recently completed a key financials pensions audit of LFRS, with an opinion of substantial assurance in relation to the internal controls. No recommendations for action or improvement were identified.

Breaches

11. The Pensions Act 2004 requires that the Pension Regulator must be informed of breaches of the law where that breach is likely to be of material significance. No breaches have been identified for the period to 30 June 2022.

Age discrimination remedy / immediate detriment

12. The Board will recall from previous reports that following an employment tribunal and subsequent appeals, the transitional protections related to the 2015 Firefighters' Pension Scheme were found to be age discriminatory. These reports have provided a detailed background.
13. The Local Government Association (LGA) and Fire Brigades Union (FBU) negotiated a Memorandum of Understanding (MoU) and a Framework agreement for handling Immediate Detriment cases. This was made available in early October 2021 and the CFA was to be asked to sign up at its December 2021 meeting. However, just days beforehand, the Home Office guidance underpinning the MoU was withdrawn following intervention by Her Majesty's Treasury, due to apparently fresh concerns about the level of risk and uncertainties relating to tax and associated matters. This unexpected development added to the complexities facing Fire and Rescue Authorities (FRAs). In the light of this, the CFA on 2 December 2021 agreed to pause action to address the immediate detriment and to receive a further report once matters became clearer.
14. Acting on the advice of the Chief Fire Officer and Scheme Manager, the CFA on 9 February 2022 agreed that a remedy should once again be offered to personnel approaching retirement (category 1), but that action regards those who have already retired should remain paused (category 2).
15. The CFO and the Scheme Manager regularly review the approach in the light of national developments and communications, attempting to steer a reasonable and balanced course that takes account of the benefits and risks of different courses of action. The view is that the current approach remains the most appropriate, although the Treasury position/advice that services should not implement any immediate detriment remedy prior to legislation being in place is acknowledged. This was noted by the CFA at its meeting on 15 June 2022.

16. The Board is however asked to note that Fire Authorities are taking differing approaches; some continuing to offer an immediate detriment remedy to upcoming retirements and those who have already retired; others the former, but not the latter; and others neither. Anecdotally, the most common approach was (and remains) to offer a remedy to personnel approaching retirement, as in Leicestershire.
17. The Public Service Pensions and Judicial Offices Act 2022 took effect on 1 April 2022, as expected. The remaining protected members still in their legacy scheme moved into the 2015 scheme on 1 April 2022, so all active members are now in the 2015 scheme.
18. Retrospective remedy for members who had already retired (category 2) will not be implemented nationally until further legislation is enacted, which is expected from October 2023.
19. Nonetheless, a lot of work is required of the Finance and HR teams and the scheme administrator (West Yorkshire Pension Fund) to prepare for the expected impact of the October 2023 legislation.
20. Work is also required in respect of the second options exercise for retained firefighters employed between 2000 and 2006, who may have been disadvantaged by being treated differently to wholetime firefighters. This is referred to as the Matthews case. The LGA is coordinating a national scoping exercise.
21. The Board is asked to note that an employee of LFRS has been selected as one of a number of potential test claimants for the purposes of an injury to feelings award in the remedy proceedings. This is essentially a claim for compensation for the upset, distress or anxiety that firefighters might have suffered as a result of discrimination. For example, the impact of being unsure about retirement age, benefits, and the options that might be available.
22. The LGA has developed a spreadsheet intended to provide FRAs with a basic estimate of their financial exposure from immediate detriment. The Scheme Manager will be looking at this.
23. A national factsheet has been produced to provide scheme members with information about the timeframes associated with the remedy. Scheme Administrators are encouraged to send this to impacted members with their 2021/22 benefit statement.

Risk Register

24. Good governance requires that an appropriate Risk Register is in place and is regularly reviewed. It is also a requirement of the Pensions Regulator's code of practice on the governance and administration of public service pension schemes.
25. The Risk Register consists of relevant risks considering both the administration of pensions by LFRS staff and its relationship and work undertaken by WYPF as scheme

administrator. The register is attached as Appendix 1 to this report and the matrix as Appendix 2.

26. Each risk is scored as it currently is with existing actions/controls, and then further management actions/controls are identified which should have the effect of reducing the risk score.
27. The risks are essentially unchanged since the previous report. The implementation of the national age discrimination remedy judgements remains a key risk, and as noted above an LFRS employee is named in a recent national 'injury to feelings' claim.

General Sector Update

28. The LGA monthly Firefighters' pensions update bulletins focus on the administration of the scheme, immediate detriment, the retained firefighters second options exercise and wider pensions updates. Some key points are reflected earlier in this report. The bulletins can be found at <https://www.fpsregs.org/>.

Report Implications/Impact

29. Legal (including crime and disorder)

This report has been written to inform Members of the latest legal developments relating to the Firefighters' Pension Scheme and how the service is working on resolving the current situation.

The Public Service Pensions Act 2013 introduced a framework for the governance and administration of public service pension schemes. This report aims to fulfil the requirement for Members to assist the Scheme Manager in ensuring that effective administration arrangements are in place.

30. Financial (including value for money, benefits and efficiencies)

A number of financial risks continue to present themselves, including actions taken proving to not be entirely correct or with unresolved and/or unforeseen consequences. If no action had been taken, or continues to be taken, the CFA could be subject to legal proceedings, which would incur costs.

There is also a potential financial liability on the Authority and/or retiring members, for example tax costs of breaching annual allowances pending the intended changes to tax regulations.

Payments made under the Immediate Detriment Framework will either be a scheme payment and therefore from the pension fund account, or an employer payment which cannot be met from the pension fund account and will fall to the Authority to fund. The funding for personal tax liabilities ahead of changes to tax legislation is however a particular risk, and could fall to the CFA to fund.

31. Risk (including corporate and operational, health and safety and any impact on the continuity of service delivery)

The CFA continues to face a number of risks associated with the management of pensions and the implementation of the remedy.

32. Staff, Service Users and Stakeholders (including the Equality Impact Assessment)

An equality impact assessment has not been carried out, as the Service is trying to correct inequalities as identified by court proceedings and judgements.

33. Environmental

There are no environmental implications arising from this report.

34. Impact upon “Our Plan” Objectives

There are no specific impacts, although a general impact on all ‘People’ related elements of the plan.

Appendices

Appendix 1 – Risk register

Appendix 2 – Risk matrix

Officer to Contact

Colin Sharpe, Deputy Director of Finance, Leicester City Council

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0116 454 4081

Appendix 1 – Firefighters’ Pension Scheme Risk Register

PRR REF	HAZARD STATEMENT	PRIMARY RISK HEADING	SECONDARY RISK DESCRIPTOR	CONTROL MEASURES IN PLACE	CURRENT RISK (after current control measures)				CONTROL MEASURES TO BE IMPLEMENTED	CONTROL MEASURE OWNER	PROJECTED IMPLEMENTATION DATE FOR ALL CONTROL MEASURES	RESIDUAL RISK (after all control measures implemented)			
					L	I	R	ML				L	I	R	ML
1	Failure to administer the scheme in line with regulations and policies	Regulatory	Administration failure	Up to date knowledge through various sources such as SAB and the Home Office. Up to date training. Attendance at regional and national groups. regional fire administrator working group. Information on the scheme is held on the Firefighters section of the WYPF website.	1	4	M	TACT				1	4	M	TACT

PRR REF	HAZARD STATEMENT	PRIMARY RISK HEADING	SECONDARY RISK DESCRIPTOR	CONTROL MEASURES IN PLACE	CURRENT RISK (after current control measures)				CONTROL MEASURES TO BE IMPLEMENTED	CONTROL MEASURE OWNER	PROJECTED IMPLEMENTATION DATE FOR ALL CONTROL MEASURES	RESIDUAL RISK (after all control measures implemented)			
					L	I	R	ML				L	I	R	ML
2	Those charged with governance of the Scheme are unable to fulfil their responsibilities effectively.	Regulatory	Reputation	Requires Board members to receive continuing training.	2	2	M	OPS	Proposed creation of a Joint East Midlands Pension Board to provide efficiency and resilience	Scheme Manager	No date available, requires ministerial approval and other matters are occupying ministerial time. Updated approval from each scheme would be sought.	1	2	L	OPS

PRR REF	HAZARD STATEMENT	PRIMARY RISK HEADING	SECONDARY RISK DESCRIPTOR	CONTROL MEASURES IN PLACE	CURRENT RISK (after current control measures)				CONTROL MEASURES TO BE IMPLEMENTED	CONTROL MEASURE OWNER	PROJECTED IMPLEMENTATION DATE FOR ALL CONTROL MEASURES	RESIDUAL RISK (after all control measures implemented)			
					L	I	R	ML				L	I	R	ML
3	Policies not being in place and up to date	Regulatory		Policies to be reviewed and updated	3	3	H	TACT	HR action plan includes a review of all policies as part of the HR strategy	Scheme Manager	On-going	2	2	M	OPS

PRR REF	HAZARD STATEMENT	PRIMARY RISK HEADING	SECONDARY RISK DESCRIPTOR	CONTROL MEASURES IN PLACE	CURRENT RISK (after current control measures)				CONTROL MEASURES TO BE IMPLEMENTED	CONTROL MEASURE OWNER	PROJECTED IMPLEMENTATION DATE FOR ALL CONTROL MEASURES	RESIDUAL RISK (after all control measures implemented)			
					L	I	R	ML				L	I	R	ML
4	Failure to recognise/manage conflicts of interest	PEOPLE		Declarations of interests at the beginning of each meeting.	1	2	L	OPS				1	2	L	OPS

PRR REF	HAZARD STATEMENT	PRIMARY RISK HEADING	SECONDARY RISK DESCRIPTOR	CONTROL MEASURES IN PLACE	CURRENT RISK (after current control measures)				CONTROL MEASURES TO BE IMPLEMENTED	CONTROL MEASURE OWNER	PROJECTED IMPLEMENTATION DATE FOR ALL CONTROL MEASURES	RESIDUAL RISK (after all control measures implemented)			
					L	I	R	ML				L	I	R	ML
5	Potential fraudulent activity by staff/scheme members	PEOPLE	Illegal expenditure, excessive pension benefits	Clear roles and responsibilities for those administering pensions. Duties split between Finance, HR, Warwickshire County Council payroll and WYPF. HR review of processes underway. National Fraud Initiative participation. Review of declarations of interest policy. Internal audit of pensions (CFA and administrator).	1	3	M	TACT				1	4	M	TACT

PRR REF	HAZARD STATEMENT	PRIMARY RISK HEADING	SECONDARY RISK DESCRIPTOR	CONTROL MEASURES IN PLACE	CURRENT RISK (after current control measures)				CONTROL MEASURES TO BE IMPLEMENTED	CONTROL MEASURE OWNER	PROJECTED IMPLEMENTATION DATE FOR ALL CONTROL MEASURES	RESIDUAL RISK (after all control measures implemented)			
					L	I	R	ML				L	I	R	ML
6	Changes to the Firefighters' Pension Scheme and lack of expertise in the revised/new provisions.	Business process	Breach of regulation	The use of advisors where deemed applicable to provide relevant information and recommendations on particular areas. Professional Administrator engaged, has many fire clients (WYPF). Regional Adviser engaged. Senior officers and Scheme Manager linked in with LGA, NFCC.	2	3	M	TACT				1	3	M	OPS

PRR REF	HAZARD STATEMENT	PRIMARY RISK HEADING	SECONDARY RISK DESCRIPTOR	CONTROL MEASURES IN PLACE	CURRENT RISK (after current control measures)				CONTROL MEASURES TO BE IMPLEMENTED	CONTROL MEASURE OWNER	PROJECTED IMPLEMENTATION DATE FOR ALL CONTROL MEASURES	RESIDUAL RISK (after all control measures implemented)			
					L	I	R	ML				L	I	R	ML
7	Failure to provide adequate information to the Pension Board.	Regulatory	Breach of regulation	Board meetings held quarterly at which key information relating to the administration is provided. Extraordinary meetings can be arranged for urgent items.	1	2	L	OPS				1	2	L	OPS

PRR REF	HAZARD STATEMENT	PRIMARY RISK HEADING	SECONDARY RISK DESCRIPTOR	CONTROL MEASURES IN PLACE	CURRENT RISK (after current control measures)				CONTROL MEASURES TO BE IMPLEMENTED	CONTROL MEASURE OWNER	PROJECTED IMPLEMENTATION DATE FOR ALL CONTROL MEASURES	RESIDUAL RISK (after all control measures implemented)			
					L	I	R	ML				L	I	R	ML
8	Failure to include all required information in documents issued to members under disclosure regulations.	Regulatory	Breach of regulation	Officers keep up to date with disclosure regulations and distribute knowledge to teams accordingly via relevant websites, seminars and working groups. WYPF is administrator.	1	4	M	TACT				1	4	M	TACT

PRR REF	HAZARD STATEMENT	PRIMARY RISK HEADING	SECONDARY RISK DESCRIPTOR	CONTROL MEASURES IN PLACE	CURRENT RISK (after current control measures)				CONTROL MEASURES TO BE IMPLEMENTED	CONTROL MEASURE OWNER	PROJECTED IMPLEMENTATION DATE FOR ALL CONTROL MEASURES	RESIDUAL RISK (after all control measures implemented)			
					L	I	R	ML				L	I	R	ML
9	Failure to communicate adequately with scheme members	PEOPLE	Negative impact on staff. Breach of regulation.	Website regularly updated. Newsletters published. Annual Benefit Statements produced and distributed. Updates on key scheme changes. WYPF engaged as administrator. Regional Pensions Advisor engaged.	2	3	M	TACT	Regular pension roadshows to be arranged inviting all 3 FA's employees to update on age discrimination remedy.	Scheme Manager	Rolling programme	1	3	M	OPS

PRR REF	HAZARD STATEMENT	PRIMARY RISK HEADING	SECONDARY RISK DESCRIPTOR	CONTROL MEASURES IN PLACE	CURRENT RISK (after current control measures)				CONTROL MEASURES TO BE IMPLEMENTED	CONTROL MEASURE OWNER	PROJECTED IMPLEMENTATION DATE FOR ALL CONTROL MEASURES	RESIDUAL RISK (after all control measures implemented)			
					L	I	R	ML				L	I	R	ML
10	Records are not accurate or do not reflect changes in circumstances.	PEOPLE	Business process	Records are supported by appropriate documentation, input and output checks are undertaken. Regular reviews of data quality. Check and challenge between LFRS finance and HR, Warwickshire CC and WYPF.	1	4	M	TACT				1	4	M	TACT

PRR REF	HAZARD STATEMENT	PRIMARY RISK HEADING	SECONDARY RISK DESCRIPTOR	CONTROL MEASURES IN PLACE	CURRENT RISK (after current control measures)				CONTROL MEASURES TO BE IMPLEMENTED	CONTROL MEASURE OWNER	PROJECTED IMPLEMENTATION DATE FOR ALL CONTROL MEASURES	RESIDUAL RISK (after all control measures implemented)			
					L	I	R	ML				L	I	R	ML
11	Barriers to promotion and retention of experienced / knowledgeable senior staff due to annual allowances tax impact.	PEOPLE	Negative impact on staff	Arrangements in place with Notts/Derbyshire to share relevant pensions expertise/resource to help mitigate.	4	3	H	TACT				3	3	H	TACT

PRR REF	HAZARD STATEMENT	PRIMARY RISK HEADING	SECONDARY RISK DESCRIPTOR	CONTROL MEASURES IN PLACE	CURRENT RISK (after current control measures)				CONTROL MEASURES TO BE IMPLEMENTED	CONTROL MEASURE OWNER	PROJECTED IMPLEMENTATION DATE FOR ALL CONTROL MEASURES	RESIDUAL RISK (after all control measures implemented)			
					L	I	R	ML				L	I	R	ML
12	Impact of the McCloud / Sargeant judgements - Age Discrimination Remedy. Impact of the Retained second options exercise.	PEOPLE	Breach of regulation and agreements. Negative impact on staff. Subject of legal proceedings.	Regional working with Notts/Derbys fire pensions experts. Work with the LGA and NFCC. Work with WYPF. Reference court judgements, legislation, Government guidance and sector agreements. Regular reports to the CFA and LPB.	3	3	H	STRA	Review of capacity to undertake the necessary remedies when known, across LFRS, WYPF and Warwickshire CC.	CFO and Scheme Manager	On-going	2	3	M	STRA

ASSESSMENTS REMOVED OR ARCHIVED DURING THE CURRENT YEAR

CRR REF	HAZARD STATEMENT	FINAL RISK ASSESSMENT SCORE				REASON FOR REMOVAL	WHEN REMOVED
		L	I	R	ML		
	Failure to implement the new Fire Pensions Administrator on time	1	3	M	TACT	WYPF appointed	June 2021

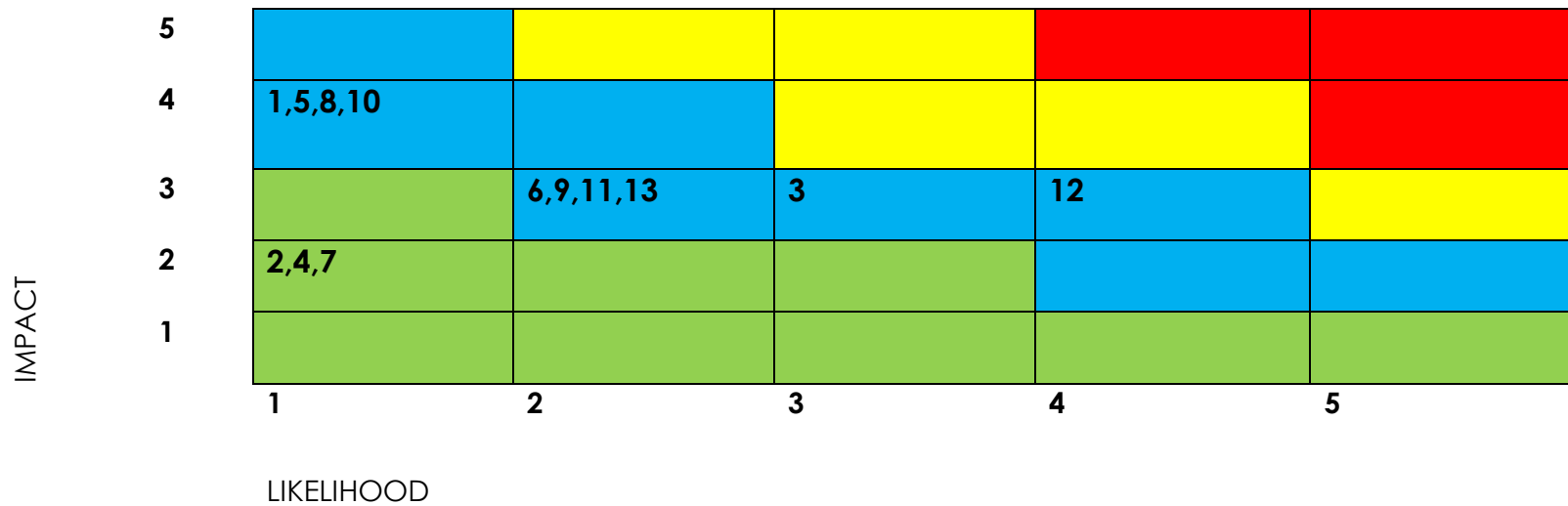
Appendix 2

Risk Assessment Matrix



VERY HIGH	High level risk with the potential to cause catastrophic damage to the reputation, finances or governance of the Service
HIGH	Mid-high level risk possibly requiring significant amendment to policy/procedure and significant financial outlay
MEDIUM	Low –mid level risk possibly requiring new policy and/or some financial outlay
LOW	Low level risk capable of being managed within normal service policy and procedure

Risk Management Matrix



CORPORATE	Those risks likely to require management oversight by the CFA and/or SMT
STRATEGIC	Those risks likely to require management oversight by SMT
TACTICAL	Those risks likely to require management oversight by the HSW&CRM Committee and sub-groups, Group Managers' Team (GMT)and/or individual Directors
OPERATIONAL	Those risks likely to require management oversight by individual Group and Station Managers and/or GMT

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