

NORTHUMBERLAND COUNTY COUNCIL PENSION FUND
Pension Fund Panel Meeting 10 September 2018

Record of breaches - contributions
quarter ended 30 June 2018

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
September 2017	Employer paid contributions to the "wrong" LGPS Fund.	W First School, a NCC school, joined a MAT that was already in CCC LGPS Pension Fund on 1 Sep 2017, and immediately set up its 3 LGPS active members as joiners in CCC Fund, anticipating a Direction Order by MHCLG on terms agreed by NCCPF, CCC and the MAT and backdated to 1 Sep 2017. Until the DO was made on 6 Apr 2018 (and backdated) the members were in NCCPF.	Had one of the members died or retired during the period 1 Sep to 2017 to 6 Apr 2018 it would have been unclear which LGPS fund, NCCPF or CCC had the vires to pay the benefits. There could have been tax implications for the member.	<u>Administering authority</u> : email exchanges and calls with the MAT, CCC, MHCLG, and the actuaries to both LGPS funds to progress the DO and agree terms and which party would meet the actuarial costs incurred. <u>Employer</u> : discussed with DfE, MHCLG, CCC and NCCPF.	Not reported Not of material significance Isolated incident	N/A	None