

**Shropshire County Pension Fund**

# **PENSION ADMINISTRATION STRATEGY STATEMENT**

June 2014



**SHROPSHIRE COUNTY  
PENSION FUND**

## 1. INTRODUCTION

Shropshire County Pension Fund (“the Fund”) is responsible for the administration of the Local Government Pension Scheme (“the Scheme”) within the geographical area of Shropshire. The Fund also administers the Scheme on behalf of a number of qualifying employers who are not situated within the Shropshire area. The service is carried out by Shropshire Council (“the administering authority”) on behalf of qualifying employers and ultimately the Scheme members.

This document is the Pensions administration Strategy statement outlining the policies and performance standards towards providing a cost-effective, inclusive and high quality pensions administration service.

Delivery of such an administration service is not the responsibility of one person or one organisation, but is rather the joint working of a number of different stakeholders which between them are responsible for delivering the pensions administration service to meet the diverse needs of the membership.

## 2. COMPLIANCE

Developed in consultation with employers within the Fund, this statement seeks to promote good working relationships, improve efficiency and ensure agreed standards of quality in delivery of the pension administration service amongst the employers and the Fund. A copy of this strategy is issued to each of the relevant employers.

The undertakings set out within this Pension Administration Strategy will be reviewed annually by the Fund. In no circumstances does this strategy override any provision or requirement of the Regulations set out below nor is it intended to replace the more extensive commentary provided by the Employers’ Guide and Website.

## 3. REVIEW

The Fund will review this policy statement and make revisions as appropriate following a material change in its policies in relation to any of the matters contained in the strategy. Employers will be consulted and informed of the changes.

## 4. REGULATORY FRAMEWORK

Regulation 69-(1) of the LGPS Regulations 2013 enables an LGPS administering authority to prepare

a document (“the pension administration strategy”) detailing administrative standards, performance measures, data flows and communication with employers.

In addition, Regulation 70.-(1) of the LGPS Regulations 2013 allows an administering authority to recover costs from an employing authority where costs have been incurred because of that employing authority’s level of performance in carrying out its functions under these Regulations. See Poor Performance section.

This document has been presented, considered and ratified by the Pensions Committee on the 20th June 2014 and, as such, the contents of which apply to all existing and future employers of Shropshire County Pension Fund from that date.

## 5. LIAISON AND COMMUNICATION

The delivery of a high quality, cost effective administration service is not the responsibility of just the administering authority, but depends on the joint working of the administering authority with a number of individuals in different organisations to ensure Scheme members, and other interested parties, receive the appropriate level of service and ensure that statutory requirements are met.

Each Employing authority will designate a named individual to act as the main point of contact with regard to any aspect of administering the LGPS.

### Their key responsibilities will be to:

- to act as a conduit for communications to appropriate staff within the employer - for example, Human Resources, Payroll teams, Directors of Finance;
- to ensure that standards and levels of service are maintained
- to ensure that details of all nominated representatives and authorised signatures are correct and to notify the Fund of any changes immediately;
- to arrange distribution of communications literature as and when required;
- to inform the Fund of any alternative service arrangements required;
- to assure data quality and ensure the timely

- submission of data to the Fund; and
- to assist and liaise with the Fund on promotional activities.

### **Employer Training**

The Fund holds annual training for employers: officers provide information on Fund Finances, Investment Performance and also Administration Performance. Attendance by each employer's main contact and Senior Management is actively encouraged.

### **Policy Discretions**

Each employer is required to produce, publish and maintain a statement of policy regarding the exercise of certain discretionary functions available to them within the LGPS regulations. The policy statement must be kept under review and where revisions are made; the revised policy statement must be sent to the Fund and made readily available to all employees within the employing authority within one month of the effective date.

### **Notification of employee's rights**

Any decisions made by an employing authority affecting an employee's rights to membership or entitlement to benefits must be notified to the employee in writing including a reference to their right of appeal..

### **Internal Disputes Resolution Procedures (IDRP)**

Each employing authority is required to nominate and name the person to whom applications under Stage 1 of the Internal Disputes Resolution Procedures should be made. The name, job title and contact details of this nominated person must be kept up-to-date with the Fund.

### **Computer Links**

The Fund will, to appropriate large employers, provide the software, hardware and communication facilities in order for employing authority staff to produce retirement estimates and enquire on their employees' record of membership.

The Fund will ensure that the Pensions Administration computer system is available for use during normal office hours with the exception of any necessary scheduled maintenance of the system.

## **6. SERVICE STANDARDS TO SCHEME MEMBERS**

Overriding legislation dictates minimum standards that Pension Schemes should meet in providing certain pieces of information to the various associated parties – not least of which the Scheme member. The LGPS Regulations also identifies a number of requirements for the Fund and Employers.

These performance standards are held within the following tables overleaf:

## NEW APPOINTMENTS

EMPLOYERS' RESPONSIBILITY	FUND'S RESPONSIBILITY
<p>To ensure that pensions information is included as part of any induction process.</p> <p>To provide each new employee with a booklet and application form, with their contract.</p>	<p>To provide to employers on request appropriate tools for inductions.</p> <p>To update pension information in accordance with regulatory changes and provide sufficient stock within five weeks of request by the employer.</p>

## NEW STARTERS

EMPLOYERS' RESPONSIBILITY	FUND'S RESPONSIBILITY
<p>To ensure that all employees subject to automatic/contractual admission are brought into the Scheme from the date of appointment, and provide the Pension Administration Team, with accurate details within 4 weeks of their start date by electronic monthly interface.</p> <p>To assist the Fund in ensuring that all new starters complete the Scheme application form containing information including National Insurance Number, Date of Birth and Home Address on either electronic interface or approved form to the Fund within four weeks of the employees first pay date.</p> <p>Where there is more than one contract of employment with the same employer, each membership shall be maintained separately and the Fund notified.</p> <p>To send the Fund notification in agreed electronic format of any eligible employees subject to automatic entry, who opt out of the scheme within three months of appointment.</p>	<p>To accurately record and update associated member records on the pension administration system.</p> <p>To apply for any Transfer Value details within two weeks of receipt of all the relevant information from the member and to produce Membership Certificates and forward them to member's home address, within thirteen weeks of joining the Scheme. As stated within the Regulations.</p> <p>To accurately record these member records on the pension administration system within four weeks of receipt of documents.</p> <p>To accurately record and update member records on the pension administration system within four weeks of receipt of the notification.</p>

## CHANGES IN CIRCUMSTANCES FOR ACTIVE MEMBERS

EMPLOYERS' RESPONSIBILITY	FUND'S RESPONSIBILITY
<p>To ensure that the Fund is informed of any changes in the circumstances of employees on approved electronic template within four weeks of the change. Guidance can be found in the Employers Guide via <a href="http://www.shropshirecountypensionfund.co.uk">www.shropshirecountypensionfund.co.uk</a></p> <p>These include:</p> <p><b>Status:</b></p> <ul style="list-style-type: none"> <li>• Change of Name</li> <li>• Marital Status</li> <li>• National insurance Number</li> </ul> <p><b>Conditions of service:</b></p> <ul style="list-style-type: none"> <li>• Contractual Hours (for members who meet the underpin requirements only)</li> <li>• Remuneration changes due to promotion and down grading (pre April 2014 members only)</li> <li>• Actual pay (including overtime)</li> <li>• Contribution Rate</li> <li>• Employee Number and or Post Number</li> <li>• Date Joined Scheme (if adjusted)</li> <li>• Confirmation of 50/50 or 100/100 scheme entry</li> </ul> <p>NB. An Employee can easily exceed HMRC Annual Allowance if their pay increases. You therefore are asked to inform the Fund of :</p> <ul style="list-style-type: none"> <li>• augmentation,</li> <li>• Honorariums</li> <li>• AVC contributions</li> </ul> <p>Further information is available from the fund on this issue.</p> <p><b>Absence:</b> During periods of reduced pay or nil pay as a result of sickness, injury or relevant child related leave Assumed Pensionable Pay (APP) should be applied for pension purposes.</p> <p>Employer contributions should be deducted from contributions on the amount of APP. This is a change introduced by the 2013 LGPS Regulations.</p> <p>Should the employees wish to purchase Additional Pension Contribution (APC) or Shared Cost (SCAPC) contract to buy back the pension 'lost' during the absence, the APP amount will be required.</p>	<p>To provide templates for recording any key change in circumstances and to provide advice on the secure submission of data electronically.</p> <p>To accurately record and update member records on pension administration systems within four weeks of notification or any shorter period as requested by the employer with regard to specific requirements.</p> <p>To highlight Annually if an individual has exceeded their Annual Allowance</p>

<p>Types of absences include:</p> <ul style="list-style-type: none"> <li>• Maternity, Paternity and Adoption</li> <li>• Paid &amp; Unpaid leave of absence</li> <li>• Industrial Action (SCAPC not available)</li> <li>• Any other material period of absence</li> </ul>	
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**ANNUAL RETURN, VALUATION & ANNUAL BENEFIT STATEMENTS**

<b>EMPLOYERS' RESPONSIBILITY</b>	<b>FUND'S RESPONSIBILITY</b>
<p>To provide the Fund with year-end information to 31 March each year in an approved format no later than 30 April or the next working day.</p> <p>The information should be accompanied by a final statement, duly signed, balancing the amounts paid during the year with the total amounts on the year end return data file.</p> <p>To provide any additional information that may be requested for the production of Annual Benefit Statements for service up until the 31st March in each particular year by the end of May of each year.</p> <p>To provide the Fund with up to date and correct information as requested in accordance with agreed timescales and the regulations.</p> <p>To ensure that all errors highlighted from the annual contribution and pensionable pay posting exercise are responded to and corrective action taken promptly.</p>	<p>To process employer year end contribution returns within three months of receipt i.e. 30th April, or within three months of receipt of the information if later.</p> <p>To produce annual benefit statements for all active members and post to member's home address and provide Annual Allowance information by the 5<sup>th</sup> October each year.</p> <p>Statements will also be produced for deferred members, but no information from employers will be required.</p> <p>To provide data to the Fund Actuary and Government Actuary's Department to enable employer contribution rates to be accurately determined.</p> <p>To provide an electronic copy of the valuation report and contributions certificate to each employer.</p>

<b>RETIREMENT ESTIMATES</b>	
<b>EMPLOYERS' RESPONSIBILITY</b>	<b>FUND'S RESPONSIBILITY</b>
<p>To submit a request using forms PEN010 by post or attaching it to an e-mail.</p> <p>For larger bulk estimates, requests can be made in alternative formats.</p>	<p>To issue the quotations within seven working days of receiving the request or by separate agreed timescales for bulk requests.</p> <p>To provide large employers with the appropriate software to produce retirement estimates without the resource of Fund staff.</p>
<b>ACTUAL RETIREMENTS</b>	
<b>EMPLOYERS' RESPONSIBILITY</b>	<b>FUND'S RESPONSIBILITY</b>
<p>To submit the appropriate form to the Fund as soon as final pay information is available.</p> <p>Further information can be found in the Employers Guide via <a href="http://www.shropshirecountypensionfund.co.uk">www.shropshirecountypensionfund.co.uk</a></p>	<p>To issue the member with a letter and retirement information within seven days of notification.</p> <p>To make payment of any lump sum within Seven working days of retirement date or of receipt of all relevant forms and certificates from the member if later than retirement.</p> <p>To pay any pension payment on the 29th of each month, following retirement unless this falls on a weekend or bank holiday when the payment will be made on the last working day before.</p>

<b>ILL HEALTH RETIREMENTS</b>	
<b>EMPLOYERS' RESPONSIBILITY</b>	<b>FUND'S RESPONSIBILITY</b>
<p>To determine based on medical opinion and advice of one of the Administering Authorities approved Independent Medical Registered Practitioners (IMRP) whether an ill health award is to be made and determine which tier 1, 2 or 3.</p> <p>Arrange for completion of the PEN007 or PEN006 and then submit to the Fund with all related paperwork and signatures.</p> <p>To keep a record of all Tier 3 ill health retirements, particularly in regard to the 18 month review of their gainful employment and any subsequent appointment with an (IMRP) approved by the Administration Authority for a further medical</p>	<p>To calculate and pay required benefits in line with actual retirement timescales.</p> <p>To assist the employer in performing their legislative responsibility to review Tier 3 ill health cases at eighteen months.</p> <p>To notify employers three months prior to scheduled discontinuation of benefit payments and before updating the members records as becoming a "pensioner member with deferred benefits from the date of the suspension".</p>

<p>certificate.</p> <p>To recover any overpayment of pension benefits following subsequent re-employment and notify the Fund, where appropriate.</p> <p>To review all Tier 3 ill health retirement cases prior to discontinuance at three years. Further information on Ill health retirements can be found in the Employers Guide.</p>	
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**MEMBERS LEAVING EMPLOYMENT BEFORE RETIREMENT**

<b>EMPLOYERS' RESPONSIBILITY</b>	<b>FUND'S RESPONSIBILITY</b>
<p>To notify the Fund of the employee's date and reason for cessation of membership and all other relevant information on approved forms within four weeks of the event at the latest.</p>	<p>To accurately record and update member records on the pension administration system.</p> <p>To inform members who leave the Scheme, who are not entitled to immediate payment of benefits, the options available and deferred benefit entitlement within one month of receiving all relevant information.</p>

**FORMER MEMBERS WITH DEFERRED BENEFITS**

<b>EMPLOYERS' RESPONSIBILITY</b>	<b>FUND'S RESPONSIBILITY</b>
<p>To keep adequate records of the following for members who leave the Scheme with deferred benefits as early payment of benefits may be required:</p> <ul style="list-style-type: none"> <li>• Name &amp; Last known address</li> <li>• National Insurance Number</li> <li>• Payroll Number</li> <li>• Date of Birth</li> <li>• Last job including job description</li> <li>• Salary details</li> <li>• Date and reason for leaving</li> </ul> <p>On application from the former employee to have their deferred benefits paid early, a determination as to whether or not they are eligible for early payment on ill health grounds after seeking a suitable medical opinion from an (IMRP) approved by the Administering Authority , to determine whether benefits should to be released early on compassionate grounds and whether any early retirement reduction should be waived.</p>	<p>To record and update member records on pension administration system.</p> <p>To provide former members, where possible, an annual benefit statement of their deferred benefits updated by accrued annual pensions increase awards.</p> <p>To provide estimates of benefits that may be payable and any resulting employer costs within seven days of request.</p>



**DEATH IN SERVICE & TERMINAL ILLNESS**

<b>EMPLOYERS' RESPONSIBILITY</b>	<b>FUND'S RESPONSIBILITY</b>
<p>To inform the Fund immediately on the death of an employee, or when a member is suffering from a potentially terminal illness and provide details of next of kin.</p> <p>Further information can be found in the Employers Guide.</p>	<p>To assist employers, employees and their Next of Kin in ensuring the pension options are made available and that the payment of benefits are expedited in an appropriate caring manner.</p>

**FINANCIAL OBLIGATIONS**

<b>EMPLOYERS' RESPONSIBILITY</b>	<b>FUNDS RESPONSIBILITY</b>
<p>To pay the Fund all contributions deducted from payroll (not including AVCs) of its employees and employer contributions, no later than the 19th day of the month following the period of deductions. Further information can be found in the Employer Guide via <a href="http://www.shropshirecountypensionfund.co.uk">www.shropshirecountypensionfund.co.uk</a></p> <p>To apply the correct employee contribution rate according to the scheme the member is in – either the 50/50 or 100/100 scheme. To alter employee contribution rates at all other times in line with the employers' discretionary policy on adjusting employee contribution rates.</p> <p>To pay all rechargeable items to the Fund within Four weeks of the invoice.</p>	<p>To allocate the received contributions to each employers record.</p> <p>Interest will be charged for late payment as detailed in Regulation 71.-(1) of the LGPS Regulations 2013.</p> <p>Inform each employer of any new contribution banding</p> <p>The Fund will inform employers of any recharge items as they become due.</p>

**ADDITIONAL PENSION CONTRIBUTIONS (APCs) and SHARED COST APC's**

<b>EMPLOYERS' RESPONSIBILITY</b>	<b>FUND'S RESPONSIBILITY</b>
<p>To calculate and collect from the employee payroll contributions and to arrange the prompt payment to the Fund, according to the published schedule and to be no later than the 19th of the month following deduction, as stated in the 2013 Regulations (Reg 69.-(1). More Information can be found in the Employers Guide via <a href="http://www.shropshirecountypensionfund.co.uk">www.shropshirecountypensionfund.co.uk</a></p>	<p>To provide information on APCs to members/Employers via <a href="http://www.shropshirecountypensionfund.co.uk">www.shropshirecountypensionfund.co.uk</a> where a modeller can be found.</p>

## STANDARDS OF DATA

**Overriding Legislation In performing the role of administering the LGPS, The Fund and Employers will comply with the overriding legislation, including:**

- the Occupational Pensions Schemes (Disclosure of Information) Regulations 2013;
- the Pensions Act 1995, 2004 and 2014;
- any Transitional Regulations currently in place;
- the Discretionary and Compensation Regulations 2006;
- the Data Protection Act 1998;
- the Freedom of Information Act 2000;
- the Disability Discrimination Act 1995;
- the Age Discrimination Act 2006;
- the Finance Act 2004;
- Health and Safety legislation;
- Employment Rights Act 2010;
- HMRC Legislation and Current GAD Guidance
- Public Service Pensions Act 2013

**and any future amendments to the above legislation.**

### Secure Data Transfer

The Fund will follow Shropshire Council data security guidelines when sending any personal data in bulk.

This means that if data is sent by email:

- We will agree an authentication process and confirm that it is an appropriate person and contact number in the receiving organisation.
- Encryption software will be used, which will be self extracting, and allow the recipient to open the file,
- without the need for the software, but with the requested password. We will follow delivery guidelines if the data is sent by courier.
- The appropriate agreed person will confirm the data has been received, request the password and confirm the file is successfully opened.

The full guidelines can be made available on request.

## 8. FUND ADMINISTRATION PERFORMANCE MEASURES

In performing the role of administering the LGPS, The Fund and Employers will comply with the overriding legislation, including:

PERFORMANCE MEASURE	TARGET (WORKING DAYS)
Payment of retirement benefits	7 DAYS
Payment of monthly pensions on the appropriate day of the month	1 DAY
Payment of transfer values	7 DAYS
Provision of inward transfer quotes	10 DAYS
Notification of deferred benefits	30 DAYS
Respond to members general postal / email/ telephone enquiries	5 DAYS

All these measures start from the date of receipt of all relevant information. The annual figures for the Fund performance measures across all employers are reported in the Annual Report.

### Audit

The Fund is subject to an annual audit of its processes and internal controls. Employers are expected to fully comply with any requests for information from both internal and approved external auditors. Any subsequent recommendations will be considered and where appropriate implemented with Employing authority cooperation.

### Benchmarking

The Fund will regularly monitor its costs and service performance by benchmarking with other administering authorities. Details of the costs of administration, quality measures and standards of performance will be published in the Annual Report.

## 9. EMPLOYER PERFORMANCE REPORTING

As part of this Pensions Administration Strategy

the Fund will develop, with employer consultation, arrangements for quarterly reporting on key performance measures as contained in section 6 of this document

This approach to reporting will facilitate early engagement with employers and also provide a mechanism for service level review and recognition of best practice.

### **Poor Performance**

The Fund will seek, at the earliest opportunity, to work closely with employers in identifying areas of poor performance, provide the necessary training and development to put in place appropriate processes to improve the level of service into the future.

In the event of continued poor performance and a lack of any evidence of any measures being taken to achieve improvement by an employing authority the Fund will seek to recover any additional costs arising.

Any third party costs or regulatory fines incurred by the Fund as a consequence of administrative failures or poor performance by the employing authority will be recovered from the employer. These may include fines imposed by the Courts or the Pensions Ombudsman and additional charges in respect of actuarial fees, third party computer charges and additional printing and distribution costs.

In dealing with poor performance the Fund will:

- write to the employer setting out the area (s) of poor performance;
- meet with the employing authority, to discuss area(s) of poor performance and how these can be addressed;
- issue formal written notice, where no improvement is demonstrated by the employing authority or where there has been a failure to take agreed action by the employing authority;
- make claim for cost recovery, taking account of time and resources in resolving the specific area(s) of poor performance.
- Will report any claim for the cost of recovery to the Pension Committee at the next available meeting and may form part of the administration report in the Fund's published Annual Report.

## **10. ASSOCIATED POLICY STATEMENTS & DISCRETIONS COMMUNICATIONS POLICY**

**The statement outlines the Fund's policy on:**

- Information to members, representatives and employers;
- The format, frequency and method of distributing such information;
- The promotion of the Scheme to prospective members and their employing authorities

### **Governance Policy**

Shropshire Council has delegated to the Pensions Committee various powers and duties in respect of its administration of the Fund.

This statement sets out the scheme of delegation and the terms of reference, structure and operational procedures of the delegation.

### **Employer Discretions**

**Since 1997, the LGPS Regulations have required every employing authority to:**

- issue a written policy statement on how it will exercise the various discretions provided by the Scheme;
- keep it under review;
- revise it as necessary.

A list of the Employer discretions can be found in the Employers Guide.

### **Local Government Pension Scheme Regulations 2013: Regulation excerpts related to Exchange of information**

80. —(1) A Scheme employer must—  
(a) inform the appropriate administering authority of all decisions made by the employer under regulation 72 (first instance decisions) or by an adjudicator appointed by the Scheme employer under regulation 74 (applications for adjudication of disagreements) concerning members; and  
(b) give that authority such other information as it requires for discharging its Scheme Functions  
(2) If—  
(a) an administering authority makes any decision under regulations 72 (first instance decisions), 75 (decisions of the adjudicator) or 76 (reference of adjudications to administering authority) about a person for whom it is not the Scheme employer; and

(b) information about that decision is required by the person's Scheme employer for discharging that employer's Scheme functions, that authority must give that employer that information if asked to supply it.

(3) Within three months of the end of each Scheme year, each Scheme employer must give a statement to the appropriate administering authority giving the following details in respect of each employee who has been an active member during the Scheme year—

(a) the employee's name and gender;

(b) the employee's date of birth and national insurance number;

(c) a unique reference number relating to each employment in which the employee has been an active member; and (d) the information relating to the employee for the Scheme year in question for each employment which is specified in paragraph (4).

(4) The information required by paragraph (3)(d) is—

(a) the dates of active membership;

(b) the pensionable pay received and employee contributions deducted while regulation 9 (contributions) applied;

(c) the pensionable pay received and employee contributions deducted while regulation 10 (temporary reduction in contributions) applied;

(d) any contributions by the employer in relation to the employee's pensionable pay;

(e) any contributions by employee or employer under regulation 16 (additional pension contributions);

(f) any contributions by employee or employer under regulation 17 (additional voluntary contributions).

### **Local Government Pension Scheme Regulations 2013: Regulation excerpts related to Pension administration strategy**

59. — (1) An administering authority may prepare a written statement of the authority's 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 Scheme employers in relation to which it is the administering authority ("its Scheme

employers");

(b) the establishment of levels of performance which the administering authority and its Scheme employers 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 administering authority considers appropriate;

(c) procedures which aim to secure that the administering authority and its Scheme employers comply with statutory requirements in respect of those functions and with any agreement about levels of performance;

(d) procedures for improving the communication by the administering authority and its Scheme employers to each other of information relating to those functions;

(e) the circumstances in which the administering authority may consider giving written notice to any of its Scheme employers under regulation 70 (additional costs arising from Scheme employer's level of performance) on account of that employer'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 administering authority of annual reports dealing with—

(i) the extent to which that authority and its Scheme employers 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 administering authority after consulting its Scheme employers and such other persons as it considers appropriate, to be suitable for inclusion in that strategy.

(3) An administering authority must—

- (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, an administering authority must consult its Scheme employers and such other persons as it considers appropriate.
- (5) An administering authority must publish—
- (a) its pension administration strategy; and
  - (b) where revisions are made to it, the strategy as revised.
- (6) Where an administering authority publishes its pension administration strategy, or that strategy as revised, it must send a copy of it to each of its Scheme employers and to the Secretary of State as soon as is reasonably practicable.
- (7) An administering authority and its Scheme employers must have regard to the pension administration strategy when carrying out their functions under these Regulations.
- (8) In this regulation references to the functions of an administering authority include, where applicable, its functions as a Scheme employer.