

NORTHUMBERLAND COUNTY COUNCIL PENSION FUND
Pension Fund Panel Meeting 22 February 2018

Record of breaches - contributions
quarter ended 31 December 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
October 2018	Contributions due from employer 923.	Failure by employer 923 to pay correct rate of employer's contributions.	Possibility of error in members' pension records.	<u>Administering authority:</u> Engagement with employer including emails, telephone calls and personal meeting between Principal Accountant and Accounting Assistant and employer. <u>Employer:</u> Employer's payroll system provider (Sage) had not been providing figures incorporating correct rate of employer's contributions. Employer engaging with Sage to correct.	Not reported Not of material significance Will not recur after correction.	Employer's systems had not been updated for past rate changes – manual amendments had been made instead. Correction had been overlooked.	Administering authority is continuing to engage with employer to correct contribution payments for this period.
November 2018	Contributions due from employer 923.	Failure by employer 923 to pay correct rate of employer's contributions.	Possibility of error in members' pension records.	<u>Administering authority:</u> Engagement with employer including emails, telephone calls and personal meeting between Principal Accountant and Accounting Assistant and employer. <u>Employer:</u> Employer's payroll system provider (Sage) had not been providing figures incorporating correct rate of employer's contributions. Employer engaging with Sage to correct.	Not reported Not of material significance One off event – will not recur.	Employer had omitted to pay fixed monthly element of contributions due to confusion over rate payable, as noted above.	Administering authority is continuing to engage with employer to correct contribution payments for this period.
December 2018	Contributions due from employer 923.	Failure by employer 923 to pay correct rate of employer's contributions.	Possibility of error in members' pension records.	<u>Administering authority:</u> Engagement with employer including emails, telephone calls and personal meeting between Principal Accountant and Accounting Assistant and employer. <u>Employer:</u> Employer used wrong figure as total payment. Human error.	Not reported Not of material significance One off event – will not recur.	Employer had used (incorrect) employer's contribution as total payment figure.	Negotiations to correct cumulative errors ongoing-resolution expected shortly.