

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

Record of breaches – migration balancing items 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
Various dates from 1994 to March 2019	Error in pension in payment of 73 members. Migration balancing items of >£2 per month investigations revealed 35 overpayments 38 underpayments	NCCPF (before implementation of the shared service with TWPF) used separate systems for its administration records and pensioner payroll which had not been reconciled for years. Data migration to the shared service revealed the differences, a proportion of which, upon investigation, were errors in the pensions in payment. 361 members' records investigated, 73 members' pensions were over or under paid.	Pensions in payment over or under paid. Distress to pensioner members when pension reduced or increased.	Administering authority: (via the shared service) allocated resource to investigate the migration balancing items post-implementation of the shared service. 361 members records were investigated in Nov and Dec 2018, records were corrected in Feb and Mar 2019, all affected members (i.e. 73 of them) received notification by letter in Feb 2019 of the change to pension effective from March 2019. Reports taken to the NCCPF Pension Fund Panel on 5 October 2018 (for decision) and 22 February 2019 (for update).	Not reported Not of material significance Will not recur after correction.	Summarised in a report to NCCPF Pension Fund Panel on 22 February 2019 entitled "Progress made on migration balancing items".	Administering authority will continue investigations into remaining migration balancing items in 2019.

