THE PENSIONS REGULATOR'S GENERAL CODE OF PRACTICE COMPLIANCE CHECKLIST

REPORT SUMMARY

In March 2024, the Pensions Regulator's (TPR) new General (single) Code of Practice (the General Code) came into force, consolidating ten of its existing fifteen codes of practice into a single code to provide clear, consistent expectations on pension scheme governance and administration. The code emphasises establishing an effective system of governance (ESOG) and requires schemes with over 100 members to conduct an Own Risk Assessment (ORA) at least every three years, with the first ORA due by 2026. It applies to trustees and managers of all occupational and personal pension schemes.

KEY COMPONENTS

The key components of an Effective System of Governance (ESOG) as outlined in the general code of practice include:

1. **Role of Trustees and Chair**: Including meetings and decision-making processes.
2. **Remuneration Policy**: Framework for ensuring value for money.
3. **Trustee Knowledge and Understanding**: Building and maintaining knowledge, identifying gaps, and documenting training.
4. **Dispute Resolution Procedures**: Processes for resolving disputes.
5. **Risk Management**: Identifying, assessing, and managing risks using internal controls and continuity planning.
6. **Conflicts of Interest**: Managing potential conflicts.
7. **Managing Advisers and Service Providers**: Oversight of external advisers and service providers.
8. **Investment Governance**: Including stewardship, decision-making, monitoring, and climate change considerations.
9. **Member Communications**: General principles for communicating with members.
   The detail of what constitutes an ESOG will depend on the size, nature, scale, and complexity of the scheme's activities.

COMPLIANCE ASSESSMENT AND CHECKLIST

This report presents the outcome of an initial assessment of SFRS's compliance with the updated requirements of the General Code, and highlights areas where either further investigation or action is required to ensure greater compliance with the ESOG expectations of the General Code.

More detailed reports will be presented to future Pension Board meetings on key areas within the General Code, and action plans will be developed to improve compliance.

RECOMMENDATION: That the Pension Board notes the report and:

i)   **Agrees the high-level assessment of compliance with the requirements of the Pensions Regulator's General Code of Practice.**

ii) **Notes and agrees the priority areas for future action.**

1. REASON(S) FOR RECOMMENDATION(S) AND OPTIONS CONSIDERED

1.1 Following the enactment of the Public Service Pensions Act 2013, the role of TPR was extended to include public service pension schemes.

1.2 With respect to the Firefighters' Pension Scheme, TPR has responsibilities in relation to governance and administration; its role does not extend to funding and investment issues. Schedule 4 of the Public Service Pensions Act 2013 requires TPR to issue Codes of Practice in respect of certain specified matters. The Firefighters' Pension Scheme is expected to have regard to the requirements of TPR Codes of Practice in governing and administering the Scheme.

1.3 The Scheme Manager has previously assessed the Scheme's compliance against COP14, (in 2021) and there were no significant areas of concern.

1.4 The new General Code is 171 pages long and includes content which is both updated and new. There are five main sections of the code, with fifty-three modules, eight of which are not applicable to the Firefighters' Pension Scheme. There are two new modules not previously covered in COP14: Cyber Controls and Pension Scams.

1.5 The Scheme Manager has completed an assessment of compliance on a red/amber/green scale, and this is presented in the attached checklist: Red meaning not compliant; Green meaning fully compliant; and Amber suggesting areas for improvement. Actions required to improve compliance are also included in the checklist.

The initial assessment results are summarised below:

Areas of non-compliance (Red status)

1.6 Having completed the risk assessment, we believe there are no areas of non-compliance.

Areas requiring further action/review (Amber status)

1.7 There are currently 8 areas identified as requiring further review, summarised in table 1 below. These are where there are areas in existing processes and/or policies which should be addressed to improve the governance framework for the Scheme.

Table 1: areas requiring further review (Amber status)

Knowledge and understanding	Dispute resolution procedure
Conflicts of interest: Local Pension Boards	Administration: Contributions
Systems of governance	Benefit Information statements
Financial Transactions	Reporting to TPR

1.8 In most areas above, there are established policies and procedures, but they do not cover all the areas required by the TPR General Code of Practice. In addition, for some areas there is an identified need for review of the current policies and processes.

Areas of full compliance

1.9 For the other areas where SFRS is considered fully compliant with the requirements of the General Code, there are still several actions identified, primarily around reporting to the Local Pension Board on processes and actions undertaken.

1.10 For many of these items a detailed action plan is not required, just adding additional information to existing reports.

1.11 The Board is asked to consider the attached report and agree priority areas for future action.

1.12 Once agreed, reports on progress in these areas will be included in future Board meetings.

2. KEY IMPLICATIONS

2.1 Increasing compliance with the Pensions Regulator's General Code of Practice will ultimately lead to improvements in the Scheme's governance framework, ensuring that the Local Pension Board Members have greater understanding to enable them to make more informed decisions about the Scheme, leading to improved service to scheme members and the employer.

2.2 The proposed action plan will be monitored by the Local Pension Board at each of their meetings to ensure progress is being made in line with agreed timescales.

2.3 The Compliance Checklist will be reviewed and refreshed annually to demonstrate progress and ensure that standards of governance continue to improve.

3. LEGAL IMPLICATIONS

3.1 The Administering Authority is required to govern and administer the Pension Scheme in accordance with the Public Service Pensions Act 2013 and associated Firefighters' Pension Scheme Regulations. Failure to do so could lead to challenges and financial penalties imposed.

4. RISK MANAGEMENT

4.1 A detailed Risk Register is brought to the Local Pension Board quarterly for review and approval; the risks associated with governance, compliance with regulations, cyber controls, among others, are detailed in the register. Increasing compliance within the Pensions Regulator's General Code of Practice will further support the mitigations against those risks.

5. POTENTIAL IMPACTS

5.1 Failure to comply with pension legislation could result in the Administering Authority being reported to the Pensions Regulator where failure is deemed to be of a material significance.

5.2 Equalities. An Equality Impact Assessment is available as Appendix A. There are no implications for any of the protected characteristics from agreeing the recommendations of this report.

5.3 Climate change/sustainability. TPR General Code of Practice includes a module on climate change, requiring that the Committee should understand how climate/environment risks impact upon their investments as part of their risk assessment and to understand the risks and opportunities associated with climate change. This module is not applicable to unfunded Public Service Schemes.

5.4   Data Protection/GDPR.
        No specific issues arising from the compliance checklist in this area.

6.   APPENDICES

6.1   This report is supported by two appendices:

   • Appendix A – Equality Impact Assessment Screening
   • Appendix B – Surrey Fire and Rescue Service: Firefighters' Pension Scheme – TPR General
     Code of Practice – Compliance Checklist

7.   BACKGROUND DOCUMENTS

7.1   This report is supported by one background document:

   • The Pension Regulator's General (single) Code of Practice

Equality Impact Assessment Screening tool

What is an Equality Impact Assessment (EIA)?

An Equality Impact Assessment identifies the impacts of a new policy/change to a service on staff and residents with 'protected characteristics', or from particularly vulnerable groups/ communities. They enable key decision makers (both Officers and Cabinet Members) to consider these impacts when approving the policy and enable officers to mitigate any negative implications, whilst maximising opportunities for promoting fairness and respect.

This is in compliance with the Public Sector Equality Duty, part of the Equality Act 2010, which seeks to ensure people are not discriminated against because they share certain 'protected characteristics. If there are any impacts on groups, Equality Impact Assessments should be developed as part of the policy development process.

Do I need to complete an Equality Impact Assessment?

This tool will help you establish whether you will need to complete a full Equality Impact Assessment (EIA) for a new/updated strategy, policy, service, or function. It will also enable you to evidence that you have paid "due regard" to the different protected characteristics when making your decision.

The key question on whether an EIA is required, is whether any aspect of a new policy, function or service, or changes to an existing one, will have an impact on residents, service users or staff sharing protected characteristics. If it will, an EIA will likely need to be completed.

Where do I start?

The table included in this document will assist you in thinking about the potential equality impact on all the protected characteristics listed, as well as those from other vulnerable groups. Completion of the table should inform you as to whether an EIA needs to be conducted.

Appendix A

What next?

If the decision is made that a full EIA needs to be completed, you can proceed to the Template document, which can be found alongside this document and the EIA Guidance on the website. This will outline the steps you need to take to complete the EIA.

The level of detail within the EIA should be proportionate to the issue being considered and the scale of the impact. For example, changes to an adult social care service that supports vulnerable elderly residents are likely to require a detailed EIA. However, changes to highway verge maintenance may not be as lengthy or in-depth.

If you decide not to complete an EIA, you must make a record of this decision. This might take the form of minutes of a meeting, an internal email, or a record in a service plan. Most importantly, it must make clear why you have concluded that an EIA is unnecessary. It is advised if you are unsure over whether or not a full EIA is needed based on your understanding of the guidance, then you should reach out to the Equality, Diversity and Inclusion (EDI) and Corporate Strategy and Policy (CSP) teams (via equalityimpactassessments@surreycc.gov.uk), as well as any EIA trained colleagues within your Directorate/ Service for further support.

Impact of the proposals on residents, service users and staff with protected characteristics

Remember to consider **indirect discrimination**. Indirect discrimination is when there is a practice, policy or rule which applies to everyone in the same way, but it has a worse effect on some people than others.

Protected characteristic	Potentially Impacted? 'Yes'/'No'/'Unsure'	Additional details
Age- including younger and older people *(e.g., are specific age groups excluded? Would the same process affect age groups in different ways?)*	No	The General Code applies to all pensions scheme members

Appendix A

Protected characteristic	Potentially Impacted? 'Yes'/'No'/'Unsure'	Additional details
Disability- including hearing and/or visual impairments, physical disability, neurodevelopmental impairments, and long-term conditions *(e.g., are information/questionnaires/consent forms available in different formats upon request?)*	No	
Gender Reassignment *(e.g., Is confidentiality of the resident or staff member maintained?)*	No	
Pregnancy & Maternity *(e.g., are services suitable and accessible for pregnant and/or breastfeeding women?)*	N/A	
Race- including ethnic or national origins, colour or nationality *(e.g., any specific needs identified for certain groups? Are interpretation and translation services required?)*	N/A	

Appendix A

Protected characteristic	Potentially Impacted? 'Yes'/'No'/'Unsure'	Additional details
Religion & Belief *(e.g., are locations affected by closures or restrictions? Is there equal access to the service or potential barriers to participation?)*	N/A	
Sex *(e.g., is gender neutral language used in the way the policy or information leaflet is written? Are there different access requirements?)*	No	
Sexual orientation *(e.g., is inclusive language used? Are there different access rates?)*	No	
Marital status/civil partnership *(e.g., would there be any difference because the individual is/is not married/in a civil partnership?)*	No	
Socio/economic *(e.g., would there be any requirement or expectation that may not be able to be met by those on low or limited income, such as costs incurred?)*	No	

Appendix A

Protected characteristic	Potentially Impacted? 'Yes'/'No'/'Unsure'	Additional details
Other vulnerable groups as recognised by Surrey County Council *(refer to EIA guidance for list of these groups and where relevant include information about positive/negative impacts)*	No	

Have you identified potential direct or indirect impacts on people with protected characteristics or other groups? If yes, you will need to complete a full Equality Impact Assessment.

Yes   ☐   **No**   **X**

If 'No' please provide an explanation as to why an EIA is not required:

- **The Pension Regulator has published a new single code of Practice for Pension Schemes and there is a requirement for schemes to comply with the new regulations. This is an assessment of the scheme governance and administration of Pension Schemes that is governed by statute and regulations. There is no facility within these regulations for discretion, and therefore no possibility for discrimination or negative impact.**

Surrey Fire and Rescue Service: Firefighters' Pension Scheme (FPS)

General Code of Practice - Compliance Checklist

Introduction

Purpose of this document

This document has been prepared by the Scheme Manager on behalf of Surrey Fire and Rescue Service (SFRS) and presents the outcome of an initial assessment of SFRS's existing governance framework and policies in relation to the ESOG expectations set out in the code. It also highlights areas where either further investigation or action is required to ensure greater compliance with the ESOG expectations of the General Code.

Background

The Pension Regulator's General Code of Practice came into force on 28 March 2024. The Code applies to governing bodies of occupational, personal, and public service pension schemes and sets out the Pension Regulator's expectations of the conduct and practice governing bodies should meet to comply with their duties under pensions legislation. Not all the expectations apply to the Firefighters' Pension Scheme, and the table identifies those which apply and those which do not. It should be noted that some of the expectations are compulsory, reflecting a legislative requirement, while others are described as "good practice", where the expectation does not directly apply, but the Regulator suggests Schemes should **"consider"** adopting them.

Using this document

The expectations of the Pensions Regulator have been summarised in the following table, together with a view on the extent to which the Scheme governance and administration meets the expectations of the Pension Regulator. Please note that the expectations are summarised in this document, and it is recommended to have the full Code of Practice available when looking at an expectation in more detail. To help the Scheme, a colour indicator is included so you can see immediately whether the Scheme complies and, where the Good Governance Review might have an impact, a comment has been added against each expectation.

This review should be a "living" document which evolves to reflect any changes in the way the FPS operates over time or because of the Regulator updating its Code from time to time.

The definitions are set out at the end of the document.

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist
The governing body: Board structure and activities

Module	TPR's expectations	Application to the FPS No/Yes/Partial/Good practice	Status of FPS against Code (red/amber/green)	Matching policies and documents [include link to webpage/policy]	Affected by the Good Governance Review?*	Actions required
Role of the governing body	The module describes the "*governing body*" of a public service pension scheme as the scheme manager. With the Firefighters' Pension Scheme, the scheme manager will be the administering authority. It sets out ten expectations for how "*trustees of trust schemes*" should act and suggests they are "*appropriate standards for the governing body of other schemes*". Expectations include acting in the interest of scheme members, knowledge and understanding, act in accordance with the rules and acting honestly with integrity, competence, and capability.	**Good practice:** The expectations do not directly apply as The Firefighters' Pension Scheme is not a trust scheme but says the expectations for trustees also "*represent appropriate standards for the governing body of other schemes*". The module says, "*A pension board must have an equal number of employer and member representatives.*"	**Green**	Terms of reference for Pension Scheme Local Pension Board are clearly defined	Unlikely though there are several areas under the Review which cover similar expectations.	Role profiles for board members? Review of Pension Board Member Application Pack? Board recruitment processes and activity?

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist

Module	TPR's expectations	Application to the FPS No/Yes/Partial/Good practice	Status of FPS against Code (red/amber/green)	Matching policies and documents [include link to webpage/policy]	Affected by the Good Governance Review? *	Actions required
Recruitment and appointment to the governing body	This module relates to processes for recruiting and appointing people to the governing body. It lists nine features that any such process should have.	**Partial**: – Pension Board recruitment is subject to policies in accordance with appropriate legislation, however it says this module "also applies to *public service pension boards*."	**Green**	Terms of reference for Local Pension Board are clearly defined	The Review suggests that each Scheme will be required to publish a policy on the representation of scheme members and non-administrating authority employers on its committees explaining its approach to representation and voting rights for each party. Also, one of the KPIs in the Review deals with attendance at meetings.	Consider representation of employers/scheme members on Pension Board? How do we enforce/monitor attendance requirements?
Arrangements for member-nominated trustee appointments	This module sets out the expectations for the processes to appoint member-nominated trustees.	**The** Firefighters' Pension Scheme does not have trustees, member nominated or otherwise, this section relates to private sector occupational pension schemes.	**Green**	Terms of reference	No	Review process for canvassing new members to serve on the board

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist

Module	TPR's expectations	Application to the FPS No/Yes/Partial/Good practice	Status of FPS against Code (red/amber/green)	Matching policies and documents [include link to webpage/policy]	Affected by the Good Governance Review? *	Actions required
Appointment and role of the Chair	This module sets out expectations for the appointment and role of the chair	**Good practice:** The expectations do not directly apply, however as chair appointments are within the gift of each FRA administering authority, the module could be a useful marker.	Green	Role of board chair included in Pension Board Members Guidance Document, Board members Guidance Document includes process for appointment of independent chair.	No	Update Board members guidance? Check whether expectations of chair correspond with the requirements of the Code.
Meetings and decision-making	This module sets out expectations for meeting procedures – arrangements for meetings and record keeping. It sets out what must be included in their meeting records (Regulation 6 of the Public Service Pensions (Record Keeping and Miscellaneous Amendments) Regulations 2014).	**Partial –** Regulation 6 refers only to pension boards.	Green	Meeting protocols are clearly defined Board meeting agendas and papers follow LGA guidance and procedures	Potentially: However, good practice and process clearly defined and follows LGA recommended best practice	None

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist

Module	TPR's expectations	Application to the FPS No/Yes/Partial/Good practice	Status of FPS against Code (red/amber/green)	Matching policies and documents [include link to webpage/policy]	Affected by the Good Governance Review? *	Actions required
	In addition to the legislative requirements, it sets out matters that governing bodies, when running and planning meetings, should do e.g. frequency and length of meetings, standing items, keep records of decisions, conflicts of interest, risk register etc.			Local Pension Board agendas and papers available publicly Summary of attendance statistics for meetings published		
Remuneration and fee policy	This module sets out expectations around a governing body's remuneration policy. The module is for schemes required to operate an effective system of governance. It sets out what should be in a remuneration policy.	**Good practice.** The module says, "Other schemes may wish to adopt these principles as good practice."	**Green**	Remuneration policy is clearly defined in LGA/SAB Guidance. documents	No	None

The governing body: Knowledge and understanding requirements

Module	TPR's expectations	Application to the FPS No/Yes/Partial/Good practice	Status of FPS against Code (red/amber/green)	Matching policies and documents [include link to webpage/policy]	Affected by the Good Governance Review?	Actions required
Knowledge and understanding	This module sets out the expectations that trustees should follow, including having a list of matters they need to be familiar with and to audit and review the skills of the governing body to identify gaps. There is a list of topics that anyone with a requirement for knowledge and understanding should have a working knowledge of.	**Yes, with exceptions**. The module says "*the requirements for knowledge and understanding fall on* **pension board members**. *It is good practice for the scheme managers to achieve at least basic competence.*" The obligation falls on the pension board. It is "good practice" for the scheme managers. Pension boards should tailor the list of topics according to their circumstances, but some are expressly excluded such as "principles of investment".	**Amber**	Pension board training requirement recommended by LGA but not prescriptive. Record of training for board members maintained by the Pension Team	Yes. Consider drafting a policy which covers the Code requirements regarding training and expertise – hours of relevant training and the experience across the Board members.	Review training strategy for Pension team members and Pension Board members

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist

Module	TPR's expectations	Application to the FPS No/Yes/Partial/Good practice	Status of FPS against Code (red/amber/green)	Matching policies and documents [include link to webpage/policy]	Affected by the Good Governance Review?	Actions required
Governance of knowledge and understanding	This module sets out expectations for governing bodies to maintain, develop and show knowledge and understanding. There are several lists setting out how the governing body should operate to use and retain knowledge and understanding, invest time to develop knowledge and keep records to assess gaps and overall compliance with knowledge and understanding.	**Yes, with exceptions**. It applies "…*to the* **pension boards** *of public service pension schemes*." "*It is important that the…. pension board can demonstrate that, as a group, they possess the skills, knowledge, and experience to run the scheme effectively*."	**Amber**	Pension Team to maintain a record of training for board and committee members.	Yes. The Scheme should draft a policy which covers the requirements of the Code and the Review.	Knowledge assessment/gap analysis? Training plan to be reviewed/developed

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist

The governing body: Advisers and service providers

Module	TPR's expectations	Application to the FPS Yes/No/Partial/Good Practice	Status of FPS against the Code (red/amber/green)	Matching policies and documents	Affected by the Good Governance Review	Actions required
Managing advisers and service providers	This module sets out TPR's expectations for the selection, appointment, management and replacement of professional advisers and service providers. The module covers procurement, monitoring performance, management of a provider and the replacement of a provider whether at the end or during a contract.	**Good practice** i.e. "Other schemes may wish to consider using the processes set out in the module as good practice."	**Green**	Proper procurement processes followed at operational level, custom and practice.\n\nXPS contract includes specific KPIS/SLAs	Potentially, because the KPIs include a number based on service delivery and process delivery i.e. retirements processed within an SLA. Also, one of the responsibilities of Scheme Manager is to manage delivery of the FPS administration function to meet SLAs.	Contractual arrangements /failings to be reported to board.\n\nSLAs /member complaints to be monitored and resolutions agreed

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist
The governing body: Risk management

Module	TPR's expectations	Application to the FPS Yes/No/Partially/Good Practice	Status of FPS against the Code (red/amber/green)	Matching policies and documents	Affected by the Good Governance Review?	Actions required
Identifying, evaluating, and recording risks	This module sets out TPR's expectations for governing bodies to identify and record risks and to regularly review and evaluate those risks. The module sets out a list of potential risks and how to evaluate those risks.	**Yes**. Under section 249B of the Pensions Act 2004, scheme managers of public service pension schemes must establish internal controls. The governing body should identify risks, record them, and regularly review and evaluate them	**Green**	The Pension team maintains project specific risk registers as well as a general pensions risk register which feeds into the overarching SFRS risk assessment process. The policy also sets out identification and assessment processes. Risk registers are presented at each quarterly board meeting and reported at each SLT forum. All potential risk areas listed in the code are covered on the existing risk register.	Potentially but we expect the Code and Review requirements to dovetail. In the section "Service delivery for the FPS Function", it lists the review of the risk register as a KPI. Also, one of the responsibilities of the proposed "Scheme Manager" is to manage delivery of the Scheme function to meet SLAs.	Review of risk management policy and risk register? Develop mitigation actions and contingency plans if required.

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist

Module	TPR's expectations	Application to the FPS Yes/No/Partially/Good Practice	Status of FPS against the Code (red/amber/green)	Matching policies and documents	Affected by the Good Governance Review?	Actions required
Internal controls	Having identified and evaluated the risks, the governing body should put in place internal controls to reduce the incidence and impact of those risks. The module says governing body's internal controls should include a clear separation of duties for those performing them and process for escalation and decision-making and require the exercise of judgment in assessing the risk profile and designing appropriate controls for the scheme.	**Yes**. Under section 249B of the Pensions Act 2004, scheme managers of public service pension schemes must establish internal controls.	**Green**	Risk Management Policy clearly defines roles SFRS has own governance and controls	No	Is there a scheme of delegation within SFRS?

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist

Module	TPR's expectations	Application to the FPS Yes/No/Partially/Good Practice	Status of FPS against the Code (red/amber/green)	Matching policies and documents	Affected by the Good Governance Review?	Actions required
Assurance reports on internal controls	This is the process of analysing procedures to assess whether the scheme or service provider meets the relevant legislative requirements on internal controls. Procedures include statutory and internal audit, and assurance reporting by service providers or as commissioned by the governing body.	**Yes**. Under section 249B of the Pensions Act 2004, scheme managers of public service pension schemes must establish internal controls.	**Green**	XPS have their own internal audit controls	The Review is unlikely to add any further obligations, but it is worth noting that one of the responsibilities of Scheme Manager" is to manage delivery of the Scheme function to meet SLAs.	These reports presented to be monitored and presented to the board Actions to be followed up?
Scheme continuity planning	TPR expects governing bodies to develop and implement continuity plans to counter disruption to the scheme's activities.	**Good Practice**. Not a part of TPR's expectations for public service pension schemes "..*but it is good practice for them to consider carrying out continuity planning in the same way*."	**Green**	Business continuity plan to be updated?	Unlikely – the Review lists this as a KPI but defers to the Code.	To include XPS and Heywoods?

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Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist

Module	TPR's expectations	Application to the FPS Yes/No/Partially/Good Practice	Status of FPS against the Code (red/amber/green)	Matching policies and documents	Affected by the Good Governance Review?	Actions required
Conflicts of interest	TPR expects governing bodies to establish internal controls to identify and record conflicts of interest. This includes potential conflicts arising for members of the governing body who, for example, are members of the scheme or who represent trade unions. TPR expects scheme managers to be satisfied that a pension board member (potential or otherwise) has a conflict of interest and for the scheme manager to circulate and publish the register of interests.	**Partially**. Under section 249B of the Pensions Act 2004, scheme managers of public service pension schemes must establish internal controls. **Good practice**. Where conflicts of interest are not within section 249B, it is good practice to adopt the measures. Under section 5 of the Public Service Pensions Act 2013 and paragraphs 22 to 24 of the Code set out TPR's expectations for a pension board.	**Amber**	Conflicts of interest included in LPB documents and guidance Board members covered by code of conduct and registers of interests published on council's website. Declarations of interest are a standing item on all board and committee meeting agendas.	Yes. It is anticipated that the administering authority will need to publish a specific conflicts of interest policy with a particular focus on conflicts which arise because of the authority managing its Pension Scheme in the local authority environment.	Do we need code of conduct? Should we have a separate conflicts of interest policy? Are completed declarations of interests published? Review and compare with LGPS

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Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist

Module	TPR's expectations	Application to the FPS Yes/No/Partially/Good Practice	Status of FPS against the Code (red/amber/green)	Matching policies and documents	Affected by the Good Governance Review?	Actions required
Own risk assessment	TPR requires governing bodies of schemes required to have an effective system of governance to conduct an own risk assessment whereby it assesses how its ESOG is working	**Good practice**. The obligation does not apply to public service pension schemes because they do not need an ESOG under legislation (just internal controls) however the Code says: "*Governing bodies of other schemes may carry out an Own Risk Assessment (ORA) as an example of good practice.*"	**Green**	Although good practice, it would appear most areas are already covered: • Governing body policies • Risk management policy • Administration Strategy Detailed review of all policies required to ensure completeness.	No	
Risk management function	Schemes which are required to have an ESOG should have a risk management function. The function should be structured so the governing body is able to adopt strategies, processes, and reporting procedures so it can identify, evaluate, and record risks and also to monitor and manage risks.	**No**. This module does not apply to public service pension schemes.	**Green**	SFRS has own risk management function and risk registers are maintained and updated monthly	No	

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Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist
The governing body: Scheme governance

Module	TPR's expectations	Application to the FPS (Yes/No/Partially/Good Practice)	Status of FPS against the Code (red/amber/green)	Matching policies and documents	Affected by the Good Governance Review	Actions required
Systems of governance	This module is an overarching module setting out TPR's expectations on a scheme's systems of governance and internal controls. Internal controls cover: • The arrangements and procedures to be followed in the administration and management of the scheme. • The systems and arrangements for monitoring the administration and management and the arrangements and procedures to be followed for the safe custody and security of the scheme assets.	**Yes, to the extent that requirements are internal controls**. Under section 249B of the Pensions Act 2004, scheme managers of public service pension schemes must establish internal controls. **Not applicable re scheme assets**	Amber	Best practice - see responses to other sections within this checklist	Potentially. This module covers a wide area and conflict of interests is covered in both (see above for more details).	

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist
Funding and investment: Investment

While it should be noted that TPR does not have any oversight of investment matters in respect of the FPS, consideration of the general requirements of this section of the code should enhance existing good practice within Surrey Fire and Rescue Service.

Module	TPR's expectations	Application to the FPS Yes/No/Partially/Good practice	Status of FPS against the Code (red/amber/green)	Matching policies and documents	Affected by the Good Governance Review	Actions required
Investment governance	This module sets out TPR's expectations on investment governance - the policies and procedures that ensure a governing body complies with any obligations relating to investment. Any such policies will be tailored to the specific scheme. Amongst other things, governing bodies are expected to have a good working knowledge of investment matters, understand the legislation, and appoint appropriately qualified persons to advise before taking an investment decision as well as have the knowledge to understand and question any such advice.	**Good practice**. The Code says "*The scheme managers of the Firefighters' Pension Scheme do not have the same obligations in pensions legislation, but it is **good practice** for them to approach investment governance in the same way.*"	Not applicable	Not applicable	No	None

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist

Module	TPR's expectations	Application to the FPS Yes/No/Partially/Good practice	Status of FPS against the Code (red/amber/green)	Matching policies and documents	Affected by the Good Governance Review	Actions required
Investment decision-making	This module sets out TPR's expectations on the decision- making process of the governing body in relation to investments. As well as decision-making processes, TPR expects governing bodies to be able to evaluate advice, consider the costs, have clear terms of reference for sub- committees and regularly assess the effectiveness of the decision-making and governance process.	No. This applies to trust-based occupational pension schemes.	Not applicable	Not applicable	No	Not applicable

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist

Module	TPR's expectations	Application to the FPS Yes/No/Partially/Good practice	Status of FPS against the Code (red/amber/green)	Matching policies and documents	Affected by the Good Governance Review	Actions required
Investment monitoring	This module sets out TPR's expectations on monitoring and reviewing investment performance. Having processes to monitor investment performance and the performance of the investment manager as well as the risks associated with an investment and investment manager.	**Good practice**. The Code says "*The scheme managers of Firefighters' Pension Scheme do not have the same obligations in pensions legislation, but it is* **good practice** *for them to approach investment governance in the same way.*"	Not applicable	Not applicable	No	Not applicable
Stewardship	This module sets out TPR's expectations for a governing body's policies on financially material ESG considerations, voting rights, relationships with asset managers, engagement with issuers of investments on their social and environmental impact and corporate governance.	**Good practice**. The Code says "*We recommend that governing bodies with investment responsibilities follow the expectations…even if they are not legally required to have an ESOG*"	Not applicable	Not applicable	No	

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Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist

Module	TPR's expectations	Application to the FPS Yes/No/Partially/Good practice	Status of FPS against the Code (red/amber/green)	Matching policies and documents	Affected by the Good Governance Review	Actions required
Climate change	TPR expects schemes to understand how climate/environment risks impact upon their investments as part of their risk assessment and to understand the risks and opportunities associated with climate change. Schemes should document its processes for doing so.	**Partially.** The module, in the section headed "Managing scheme risks from climate change" says: **Yes** – as the Firefighters' Pension Scheme is required to operate internal controls, it should assess the risk associated with climate change (paragraph 7). **Good practice**. Paragraphs 8 and 9 refer to schemes requiring to operate an ESOG (which does not include the FPS) under which TPR sets out its expectations for managing risk and suggests "*Other governing bodies may wish to consider these [expectations] as good practice*".	Not applicable		No	

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist

Module	TPR's expectations	Application to the FPS Yes/No/Partially/Good practice	Status of FPS against the Code (red/amber/green)	Matching policies and documents	Affected by the Good Governance Review	Actions required
Statement of Investment Principles	A Statement of Investment Principles (SIP) sets out a governing body's investment strategy, including the investment objectives and investment policies they adopt.	**Good practice (partially).** The Code says "In cases where preparing a SIP is not a legal requirement, in our view, it would be good practice for governing bodies to prepare a document that is similar in nature, and to publish it online as if the SIP was required."	Not applicable	Not applicable	No	
Default arrangements and charge restrictions	The TPR expects governing bodies of defined contribution schemes to ensure that its default arrangements meet the requirements of the legislation. The module also links in with the module on value for money, investment governance and SIPs.	**No**. This module does not apply to the FPS.	Not applicable	Not applicable	No	Not applicable

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Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist
Administration: Scheme administration

Module	TPR's expectations	Application to the FPS Yes/No/Partially/Good practice	Status of the FPS against the Code (red/amber/green)	Matching policies and documents	Affected by the Good Governance Review	Actions required
Planning and maintaining administration	This module sets out TPR's expectations on the administration of the scheme by the governing body. Those expectations include understanding the scope of the administrator's role, have administration as an agenda item, administrator to provide reports, monitoring and manage performance.	**Yes.** The Public Service Pensions (Record Keeping and Miscellaneous Amendments) Regulations 2014 which sets out the records that public service must maintain and every such scheme should have internal controls.	**Green**	Administration report to each board meeting Included on risk register	Yes, but we would expect the requirements of the Code and the Review to coincide with each other. There are a number of KPIs set out within the Review that are linked to service performance. Also, one of the responsibilities of the Scheme Manager is to manage delivery of the Scheme function to meet SLAs.	Review KPIs in light of good governance requirements? Risk register review.

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist
Administration: Information handling

Module	TPR's expectations	Application to the FPS Yes/No/Partially/Good practice	Status of the FPS against the Code (red/amber/green)	Matching policies and documents	Affected by the Good Governance Review?	Actions required
Financial transactions	This module sets out TPR's expectations around transactions which involve the processing of money. The module focusses on the two key areas: **Governance processes and IT systems** – understand the administrator's processes and controls including authorisation, reviews of processes, standards and service level agreements, management of employer contributions. **Investing contributions** (if applicable)	**Yes.** The Public Service Pensions (Record Keeping and Miscellaneous Amendments) Regulations 2014 sets out the records that a governing body **must** maintain. Under section 249B of the Pensions Act 2004, scheme managers are required to establish and operate internal controls.	**Amber**	Council finance procedure rules set out in Constitution Administration Strategy includes Service Level Agreement and responsibilities for payment of contributions. Segregation of duties for journal creation, approval, and processing. Bank reconciliation. Daily monitoring of cash balances, and reporting.	No	Unit 4 functionality issues Process for monitoring receipt of contributions? Banking processes? Accounting info to report to board? Payroll report and involvement in Board meetings?

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist

Module	TPR's expectations	Application to the FPS Yes/No/Partially/Good practice	Status of the FPS against the Code (red/amber/green)	Matching policies and documents	Affected by the Good Governance Review?	Actions required
Transfers out	This module sets out the expectations around the processes and checks that a governing body should undertake before permitting a transfer out of the scheme to go ahead. This includes checking the statutory requirements are met and be vigilant of scams and there is also a separate list of expectations for transfer to defined contribution schemes.	**Yes**, it mostly applies (however, some relate to DC schemes and private sector defined benefit schemes). The expectations follow the requirements for transfers out under the Pension Schemes Act 1993 and the Pension Schemes Act 2015 (and accompanying regulations)	**Green**	Process notes for XPS administration staff XPS staff have own controls in place and staff have completed the TPR Scams awareness module	No	
Record keeping	This module sets out TPR's expectations on the governing body's need to maintain complete and accurate records and covers record keeping, administrative systems and data from other parties	**Yes.** The Public Service Pensions (Record Keeping and Miscellaneous Amendments) Regulations 2014 sets out the records that a governing body **must** maintain. Under section 249B of the Pensions Act 2014, the scheme manager is required to establish and operate adequate internal controls to ensure the scheme is administered and managed in accordance with legislation.	**Green**	Altair system for membership records maintained by XPS scores, actuarial valuation reports Board meeting agendas, papers and minutes published	Data quality is one of the KPIs under the Review. Also, one of the responsibilities of the Scheme Manager is to manage delivery of the Scheme function to meet SLAs	XPS /SFRS Data retention policy?

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist

Module	TPR's expectations	Application to the FPS Yes/No/Partially/Good practice	Status of the FPS against the Code (red/amber/green)	Matching policies and documents	Affected by the Good Governance Review?	Actions required
Data monitoring and improvement	This module sets out TPR's expectations for governing bodies for the purpose of maintaining complete and accurate data. It focusses on the processes for monitoring, reviewing, and protecting scheme data.	**Yes.** The Public Service Pensions (Record Keeping and Miscellaneous Amendments) Regulations 2014 sets out the records that a governing body **must** maintain. Under section 249B of the Pensions Act 2014, the scheme manager is required to establish and operate adequate internal controls to ensure the scheme is administered and managed in accordance with legislation.	**Green**	Altair system for membership records – data quality scores, actuarial valuation reports. Regular scheme administration reports to board Tracing service used, Privacy notice published on website	It is unlikely that the Review will add to obligations under the Code. Data quality is one of the KPIs under Review. Also, one of the responsibilities of the proposed "Scheme Manager" is to manage delivery of the FPS function to meet SLAs.	Do we have a data improvement / maintenance plan? Is data privacy notice, up to date, with reference to correct legislation?

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist
Administration: IT

Module	TPR's expectations	Application to the FPS Yes/No/Partially/Good practice	Status of the FPS against the Code (red/amber/green)	Matching policies and documents	Affected by the Good Governance Review?	Actions required
Maintenance of IT systems	Expectations on the processes adopted by governing bodies to put tappropriate systems in place i.e. that meet the Scheme's legal requirements and review and maintain such systems	**Yes**. Section 249B, PA04 requires scheme Managers of public service Pension schemes to establish internal controls so the scheme is managed in accordance with the rules and the law.	**Green**	Hosted administration system through Heywoods, they maintain, upgrade etc Regular reporting from Heywoods on issues, upgrades, and recovery actions. XPS Technical team support system.	No	None
Cyber controls	This module sets out TPR's expectations for governing bodies in their identification of, management and recovery from cyber incidents and how to reduce the risk of such incidents occurring.	**Good practice for where there is no obligation on scheme managers of public service pension schemes.** Section 249B, PA04 requires scheme managers of public service pension schemes to establish internal controls so the scheme is managed in accordance with the rules and the law.	**Amber**	Cyber risk included on pension risk register Mandatory training for staff on cyber risks (SFRS and XPS) Heywoods data security protocols	Per the code	Training requirements for board members?

NB: The Code says "*the legal obligation to establish cyber controls is different for public service pension schemes. As far as cyber controls are a matter set out in the scheme rules or in the requirements of the law, scheme managers of public service pension schemes must establish and operate adequate internal controls in relation to them. In such cases, internal controls need to include measures to manage cyber risk. To the extent that there is no legal obligation on scheme managers of public service pension schemes to adopt these cyber risks measures, we consider it good practice to do so.*"

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist
Administration: Contributions

Module	TPR's expectations	Application to the FPS Yes/No/Partially/Good practice	Status of the FPS against the Code (red/amber/green)	Matching policies and documents	Affected by the Good Governance Review?	Actions required
Receiving contributions	This module sets out the processes that governing bodies **must** have in place to monitor contributions and transmission of payment information between employer, members, and administrator.	**Mostly applies**. The Code says "*Governing bodies of public service pension schemes that are exempt **should** develop a record to monitor contributions payments to the scheme (a contributions monitoring record). This should comply with scheme regulations where relevant. Governing bodies should prepare the record for monitoring contributions in consultation with scheme employers.*" Regulation sixty-nine of the FPS Regulations 2013 set out the requirements for the FPS.	**Amber**	Scheme member contributions set nationally, Employer contribution rates agreed at each triennial valuation, for subsequent three years. All contributions paid electronically into Scheme bank account, monthly.	No, but worth noting that one of the responsibilities of the proposed "Scheme Manager" is to ensure the Scheme is organised and structured to deliver its statutory responsibilities and compliance with the Code.	Unit 4 functionality issues to be monitored
Monitoring contributions	This module sets out TPR's expectations on the governing body's process to check	**Yes.** The Public Service Pensions (Record Keeping and Miscellaneous Amendments) Regulations	**Amber**	Payroll processes: submissions match contribution payments received.	No, but worth noting that one of the responsibilities of the proposed	Unit4 functionality issues to be monitored

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist

Module	TPR's expectations	Application to the FPS Yes/No/Partially/Good practice	Status of the FPS against the Code (red/amber/green)	Matching policies and documents	Affected by the Good Governance Review?	Actions required
	contributions due and to reconcile them with what is in practice paid to the scheme.	2014 applies to the FPS. Also, Section 249B, PA04 requires scheme managers of public service pension schemes to establish internal controls so the scheme is managed in accordance with the rules and the law.		Pension Administration Strategy confirms expectations and deadlines from employers.	Scheme Manager is to ensure the Scheme is organised and structured to fulfil its statutory responsibilities and compliance with the Code.	
Resolving overdue contributions	This module sets out TPR's expectations on the governing body's process to obtaining overdue payments and rectifying administrative errors.	**Yes**. Section 249B, PA04 requires scheme managers of public service pension schemes to establish internal controls so the scheme is managed in accordance with the rules and the law.	**Amber**		No, but worth noting that one of the responsibilities of the proposed "Scheme Manager" is to ensure the Scheme is organised and structured to deliver its statutory responsibilities and compliance with the Code.	Process for chasing overdue contributions?

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist
Communications and disclosure: Information to members

Module	TPR's expectations	Application to the FPS Yes/No/Partially/Good practice	Status of the FPS against the Code (red/amber/green)	Matching policies and documents	Affected by the Good Governance Review?	Actions required
General principles for member communications	This module sets out TPR's expectations for the provision of information to members by reference to the legal requirements and in terms of how the information should be presented and communicated to them.	**Yes**. Legislation sets out what ***must*** be communicated to members - Regulation 6 of the Occupational and Personal Pension Schemes (Disclosure of Information) Regulations 2013	**Green**	Communications strategy (SFRS Pension team and XPS)	The Review contains several KPIs on engagement and communication and the take up of online services (and employer engagement events).	Review current communications strategy?
Annual pension benefit statements (DC)	The governing bodies of certain schemes ***must*** provide annual benefit statements to members.	**No.** The FPS does not offer DC benefits	Not applicable	Not applicable	Not applicable	Not applicable
Summary Funding and pension benefit statements (DB)	Governing bodies of certain schemes ***must*** provide summary Funding statements and benefit statements (on request) to members. Details to be included in each are set out in the module.	**No**. The FPS is exempt from providing these statements pursuant to Regulation 15 and Schedule 4 of the Occupational and Personal Pension Schemes Disclosure of Information Regulations (2013)	Not applicable	Not applicable	Not applicable	Not applicable

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist

Module	TPR's expectations	Application to the FPS Yes/No/Partially/Good practice	Status of the FPS against the Code (red/amber/green)	Matching policies and documents	Affected by the Good Governance Review?	Actions required
Benefit information statements	This module is aimed solely at **public service pension schemes**. Scheme managers of public service pension schemes must provide all active members with an annual benefit statement and to also do so for other members on request. Details on what to include are set out in the module.	**Yes**. Regulation 16 and 17 of the Occupational and Personal Pension Schemes (Disclosure of Information) Regulations 2013 and section 14 of the Public Service Pensions Act 2013. Regulation eighty-nine of the FPS Regulations 2013 specifically provides that administering authorities ***must*** issue an annual benefit statement to each of its active, deferred, deferred pensioner and pension credit members.	**Amber**	XPS policy sets out that ABS are published on '*myownpension*' ONLINE'	No	
Retirement risk warnings and guidance	The module concerns members with a defined contribution or cash balance pot and the ability to draw flexible benefits from the scheme. The governing body must issue a statement to members giving guidance.	**No** The FPS is a defined benefit scheme and added pension is available to purchase within the Scheme only.	Not applicable		No	

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist

Module	TPR's expectations	Application to the FPS Yes/No/Partially/Good practice	Status of the FPS against the Code (red/amber/green)	Matching policies and documents	Affected by the Good Governance Review?	Actions required
Notification of right to cash transfer sum or contribution refunds	This module broadly follows the legislation relating to cash transfer sums or contribution refunds.	**Yes**. Cash transfer sums and contribution refunds are permitted under section 101AB.of the Pension Schemes Act 1993. Regulations 18 (contribution refunds) and 96 (cash transfer sums) of the FPS Regulations 2013.	Green	Prescribed process as set out in regulations and LGA guidance	No	None
Chair's statement	This module covers the requirement under legislation for certain occupational pension schemes that provide defined contribution benefits to provide chair statement.	**No.** It does not apply to public sector schemes made under section 7 of the Superannuation Act 1972 (the FPS was made under that Act).	Not applicable	Not applicable	No	None
Scams	This module sets out TPR's expectations on a scheme's internal controls to mitigate the risk of scams.	**Yes**. Under section 249B of the Pensions Act 2014, the scheme manager is required to establish and operate adequate internal controls to ensure the scheme is administered and managed in accordance with legislation.	Green	Process notes for all administration staff at XPS All XPS admin staff have completed the TPR Scams awareness module. XPS have robust processes in place to combat pension scams.	No	Board to be updated as necessary

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist

Module	TPR's expectations	Application to the FP Yes/No/Partially/Good practice	Status of the FPS against the Code (red/amber/green)	Matching policies and documents	Affected by the Good Governance Review?	Actions required
Audit requirements	The module sets out TPR's expectations on publishing audited accounts and the auditor's statement.	**No**. The audit requirements that TPR refer to stem from the requirement for occupational pension schemes to appoint certain professional advisers under section 47 of the Pensions Act 1995. Statutory schemes are exempt.	**Green**	Not applicable	No	Finance team to present Scheme Report and Financial Statements to the Board

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist

Communications and disclosure: Public information

Module	TPR's expectations	Application to the FPS Yes/No/Partially/Good practice	Status of the FPS against the Code (red/amber/green)	Matching policies and documents	Affected by the Good Governance Project?	Actions required
Publishing information about public service schemes	This module is aimed solely at public service pension schemes. It sets out TPR's expectations of the scheme manager to publish certain information about the pension board and keep that information up to date. It lists the information that should be published about the board and its activities.	**Yes.** This module concerns information on the pension boards of public service pension schemes.	**Green**	Information about Pension Board on SCC website. Board meeting calendar, agendas, papers, and minutes on council website Terms of reference for Local Pension Board included in Constitution	No	Update SCC website for board constitution and include link to ToR?
Dispute resolution procedure	The module has two parts. Most of the obligations relate to the dispute resolution process and repeats the requirements of the FPS regulations. Separately, the module expects governing bodies to regularly assess the effectiveness of the dispute resolution procedure	**Yes**	**Amber**	Complaints Procedure outlined, with specific reference to IDRP Guidance IDRP sets out timescales and process to be followed for resolution procedure.	No	Review and update IDRP Policy

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist
Reporting to TPR: Regular report

Module	TPR's expectations	Application to the FPS Yes/No/Partially/Good practice	Status of the FPS against the Code (red/amber/green)	Matching policies and documents	Affected by the Good Governance Project?	Actions required
Registrable information and scheme returns	Governing bodies **must** provide all registrable information when registering the scheme and update such information within five working days of becoming aware of any change	**Yes**, it is a legal requirement to do so under section 59 of the Pensions Act 2004 (and The Register of Occupational and Personal Pension	**Green**	Scheme return submitted annually.	No	None
Scheme returns	Governing bodies **must** complete a scheme return Governing bodies are accountable for the information contained in the scheme return and they should have measures in place to review and ensure the accuracy of the information to be submitted is correct and that the return is submitted in time.	Scheme Regulations 2005 **Yes,** it is a legal requirement to do so under section 64 of the Pensions Act 2004.	**Green**		No	None

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist
Reporting to TPR: Whistleblowing – reporting breaches of the law

Module	TPR's expectations	Application to the FPS Yes/No/Partially/Good practice	Status of the FPS against the Code (red/amber/green)	Matching policies and documents	Affected by the Good Governance Project?	Actions required
Who must report	This module sets out TPR's expectations on who **must** report breaches of the law in relation to the administration of the scheme. It lists both the scheme manager and the pension board as persons who should report and also, employers, service providers and professional advisers. Training should be provided to ensure people are able to understand the process for identifying and reporting any breach.	**Yes**. It is a legal requirement to do so under section 64 of the Pensions Act 2004.	**Green**	Reporting Breaches of the Law policy published on Pension Information SharePoint site Refers to Act for list of who should report. SCC /SFRS whistleblowing policy	No	Has this been publicised? Training for all parties?
Decision to report	This module sets out the considerations when deciding whether a breach is reportable and how a reporter should proceed.	**Yes**. It is a legal requirement to do so under section 64 of the Pensions Act 2004.	**Green**	Policy clearly explains "reasonable cause" and "material significance" References TPR traffic light diagram and toolkit	No	Has this been publicised?

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist

Module	TPR's expectations	Application to the FPS Yes/No/Partially/Good practice	Status of the FPS against the Code (red/amber/green)	Matching policies and documents	Affected by the Good Governance Project?	Actions required
How to report	TPR expects governing bodies to establish and operate procedures to meet their legal duties and the module sets out a list of key elements to a reporting process.	**Yes**. It is a legal requirement to do so under section 64 of the Pensions Act 2004.	**Green**	Breaches log maintained by Pension Team	No	Review template breaches register? format?
Reporting payment failures	This module sets outs the requirements when contributions are not paid on time and sets out how a governing body can determine whether the failure to pay is likely to be of material significance to tPR	Yes. The duty to report late payment of employer contributions rests with the scheme manager under the FPS (Public Service Pensions Act 2013)	**Amber**	No specific reference in the policy to late payment of contributions.	No	Review policy for this area?

Surrey Fire and Rescue Service: (SFRS) – General Code of Practice – Compliance Checklist

Terms used in this document:

Term

Term means	
"ESOG"	means an Effective System of Governance
"TPR"	The Pensions Regulator
"FPS"	Firefighters' Pension Scheme (the Scheme)

Key to colours

Colour	Meaning
Green	SFRS complies with the Code and no further action is required at this time
Amber	The expectation does not apply to the Scheme but SFRS may wish to comply with this expectation as a matter of good practice
Red	SFRS does not comply with the Code and action is required

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