

# Warwickshire Fire and Rescue Local Pension Board of the Firefighters' Pension Scheme

Monday 10 February 2025

## Minutes

### Attendance

#### Committee Members

Martin Reohorn (Chair)  
Caroline Jones  
Paul Morley  
David Vazquez

#### Officers

Nichola Vine, Head of Legal and Governance  
Lisa Eglesfield, Pensions Administration Service Manager  
Steve Robbins, Head of Finance Transformation and Transactions  
Alistair Wickens, Technical Specialist Pensions Fund Policy and Governance  
Andy Carswell, Democratic Services Officer

#### Others Present

Helen Scargill, Client Relationship Manager, West Yorkshire Pension Fund  
Councillor George Jabbour, Chair of the Border to Coast Pensions Partnership Joint Committee

### 1. General

#### (1) Apologies

Apologies were received from Sally Waldron.

#### (2) Board Members' Disclosures of Interest

There were none.

#### (3) Public Minutes of the Previous Meeting

The minutes of the meeting held on 4 November 2024 were agreed as an accurate record.

## 2. Fire Pension Administration Update

The item was introduced by Lisa Eglesfield (Pension Administration Service Manager). Regarding the Matthews retained exercise, the number of people who had been identified as being within scope had remained at 144. Of those, 68 had had sent in an expression of interest for more details of their calculation, and these were now taking place. Calculations were being undertaken in the priority order recommended by the LGA, with pensioner cases taking top precedent. There were 20 cases of pensioners confirming they would like to purchase extra service, along with one active member and one deferred member. These cases were now being passed to the West Yorkshire Pension Fund for processing, and options of payment of any arrears would be looked at. Lisa Eglesfield said Treasury funding had been provided to each pensions authority to cover the costs for this, based on membership numbers. Further funding through top-up grants would be made available if necessary.

Helen Scargill introduced the December monthly client report from the West Yorkshire Pension Fund, which showed each of the key performance indicators had been completed within the relevant timeframes. It had been hoped that the ABS RSS statements would be ready and issued by 31 December, but this had not been possible. The Fund was now working towards completing this by the statutory deadline on 31 March 2025, however there had been a delay to this due to computer systems being down. Warwickshire's financial data had had to be returned to be re-examined as a result of the systems failure. A meeting regarding calculations was due to take place the following day, with testing to take place afterwards. It was confirmed that members had been informed the ABS RSS statements would not be ready by the end of December, and further communications would be issued if necessary.

Responding to a question from the Chair, Lisa Eglesfield said the errors being fixed by the Warwickshire Pension Fund related to contribution rates. The data was generic rather than relating to individual members, and this was where the errors had arisen from. Helen Scargill said it appeared there had not been a sufficient level of internal checks of the data before it was passed on to the West Yorkshire Pension Fund for processing. Lisa Eglesfield said some of the data processing was handled by temporary members of staff due to issues with resourcing the payroll team, and accepted it should have been examined by a more senior member of staff before it was sent to the West Yorkshire Pension Fund. Helen Scargill said there had been issues with other fire and rescue authorities sending incorrect data.

Paul Morley said a pensions and payroll audit had been commissioned. The last update had been provided the previous week and the audit was still ongoing. He said he hoped this would help rectify any future issues.

Responding to a question from the Chair, Helen Scargill said there were no patterns to the incorrect data. Most of the data was correct and completed, and it was hoped the issues could be resolved by the end of the week.

Regarding data checking, Helen Scargill said not all fire and rescue authorities were sending over immediate retirement spreadsheets along with ill health certificates in cases where a member was retiring on health grounds, as often these would be dealt with by two separate teams. However it was confirmed this data was being received from Warwickshire with no issues. There had also been issues relating to calculating pension benefits if a member had been on reduced levels of pay during any period of sickness.

Communications had been sent out to members regarding the planned launch of the pensions dashboard in October 2025.

Responding to a question from the Chair, Lisa Eglesfield said she attended monthly meetings with representatives from WFRS, Finance, and HR, where the LGA Bulletin would be studied and any required actions would be noted. A notable recent example was ensuring the correct calculators were being used.

Helen Scargill said there had been delays in submitting valuation data to the GAD because it had taken so long to receive a response as to which information was required, which meant collating the data had started late. Active movement data had not yet been submitted to the GAD, although it was hoped this would be done by the end of February. All necessary reporting had been done to HMRC before the deadline date however. The West Yorkshire Pension Fund would handle any queries from HMRC on Warwickshire's behalf. Helen Scargill said pension funds were still waiting for guidance from GAD relating to divorce cases. It had been due to be released already but was now not anticipated to be released until March.

Lisa Eglesfield said three red cases had been identified since the last update. One of these related to a member in financial distress that had contacted the West Yorkshire Pension Fund through their MP, and discussions were taking place with the internal legal team about the possibility of making an interim payment pension payment. There were concerns this could cause further tax issues at a later date. There was a deadline of the end of March to resolve red cases.

The Chair advised there was a Fire Pension Board Chairs' Forum taking place later in the week, which he was attend on the Fund's behalf and report back on at the next meeting.

### **3. Governance and Policy Update**

The item was introduced by Lisa Eglesfield. She reminded members a new code of practice had been issued by the Pensions Regulator last March. Warwickshire's local government pension scheme had been tested against the new code, and the firefighter pension scheme was now being reviewed against guidelines issued through AON that had a list of 300 questions to test against. Not all of these would be relevant to a firefighter pension scheme however as questions relating to funding would be redundant. Once the review had been completed, a report would be produced for consideration at a future Board meeting. This was due to be finished by the summer. The review would highlight amber areas – where improvements could be made, but would not constitute a fail – and red ones, where specific and immediate action needed to take place.

Work was continuing to progress on the age discrimination remedy. The LGA had published scheme manager guidance on where a Fund had the power to reduce or waive liabilities arising from the remedy.

A consultation relating to the Matthews exercise was taking place, relating to death benefits, conversion of service from normal to special service, and extending the project deadline to 31 March 2026. The proposed extension would not affect who was in scope for the project or how much they would be entitled to receive.

A consultation had also been launched in relation to the structure of future member contributions, as there was a 0.2 per cent shortfall in the expected return of the member contributions versus the required return for the valuation period. The Fund had not received any feedback from members as part of the consultation.

Members were reminded it had been announced in the October Budget that some pension death benefits would be eligible for inclusion under inheritance tax. A consultation on this had just closed.

Guidance on the pensions dashboard had been published in December, ahead of the planned connection date of 31 October 2025. Lisa Eglesfield said the West Yorkshire Pension Fund had appointed its ISP, which would allow it to connect to the dashboard. The Minister for Pensions had recently issued a written ministerial statement reiterating government support for the dashboard, but it was not clear when access would be made available to individual members.

Members' attention was drawn to two full-day training sessions that were available to them.

#### **4. Risk Register**

Lisa Eglesfield said the risk register had been updated to reflect the need to be ready for connection to the dashboard. There had been no further updates to the risk register this quarter, following an update to be in line with the Council's risk scoring method. The only risk highlighted with a red rating related to cybersecurity.

#### **5. Forward Plan**

The item was introduced by Alistair Wickens (Technical Specialist, Pensions Fund Policy and Governance). He said the conflicts of interest policy, abatement policy, and terms of reference for the Local Pension Board were in the process of being reviewed and the outcomes of these would be reported on at the June Board meeting. It was hoped the outcome of the compliance check against the new code of practice would be completed and a report would be available at the June meeting, along with the annual Chair's report.

It was confirmed that since the previous meeting there had been no IDRP's or red breaches reported.

#### **6. Any Other Business**

There were no additional items for discussion.

The meeting rose at 3.05pm

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Chair