Statement on Record Keeping

Hampshire Pension Fund (HPF) complies with the Pension Regulator's code of practice on Governance and Administration of public service pension schemes.

HPF must keep records of information relating to:

- Member information
- Transactions
- Pension board meetings and decisions.

The legal requirements are set out in the Public Service Pensions (Record Keeping and Miscellaneous Amendments) Regulations 2014 ('the Record Keeping Regulations').

HPF operates processes and systems to support the record keeping requirements, which are kept under review and assessed to ensure effective compliance. Reliance is placed on reports and analysis of data and assurance is taken from the work of internal audit.

A data improvement plan highlights areas of risk and the plans in place to improve the quality of the data.

Member information

Member information is held on the electronic pension administration system, UPM. It can be categorised into common and conditional data. The Record Keeping Regulations specify that the information shown in the table below must be held for all members.

Information type	Active member	Deferred member	Pensioner member
Name	Provided by employer. Verified by member on receipt of starter letter (no response if correct). Employer or member inform PS of any change and provide documentation.	Member to inform PS of any change whilst a deferred member and provide documentation. Verification when claim benefits via documentation eg marriage certificate or passport.	Member to inform PS of any change whilst a pensioner member and provide documentation.
Date of birth	Provided by employer. Verified by member on receipt of starter letter (no response if correct). Verification on retirement via documentation e.g. birth certificate if not already held on system.	No change expected whilst a deferred member but is shown on electronic record and verified by documentation when benefits are claimed.	Included in retirement letter details but no change expected once a pensioner member.
Gender	Provided by employer. Verified by member on receipt of starter letter (no response if correct). Employer or member inform PS of any change and provide documentation.	Member to inform PS of any change whilst a deferred member and provide documentation.	Member to inform PS of any change whilst a pensioner member and provide documentation.
Address	Provided by employer. Contact whilst an active member is electronic or via employer. Member can inform PS directly.	Provided by employer when leaves. DB letter sent to this address and requires member to keep Fund informed of any changes.	Member to inform PS of any change. Pensioners sent at least one payslip a year, payment suspended if mail returned and address investigated.

Information type	Active member	Deferred member	Pensioner member
Reference number	Member reference is NI or UPM unique identifier, held electronically and used in correspondence.	Member reference is NI or UPM unique identifier, held electronically and used in correspondence.	Member reference is NI, UPM unique identifier or pensioner payroll number, held electronically and used in correspondence.
National Insurance number	Provided by employer. Verified by member on receipt of starter letter (no response if correct).	Held electronically and used in correspondence.	Held electronically and used in correspondence. Verified by HMRC through RTI.
Start and end date in scheme	Provided by employer and held electronically on record.	Verified by employer when leaves and held electronically on record.	Verified by employer on retirement and held electronically on record.
Service and Earnings information	Provided annually by employer and recorded on UPM. Shown on annual benefit statement so member can raise queries.	Shown on UPM and used in DB letter. No change once deferred pension calculated.	N/A
Formula for calculating entitlement	Coded into UPM and detailed on website / starter information.	Coded into UPM and detailed on DB letter and website.	Coded into UPM and detailed on retirement letter and website.
Revaluation %	Coded into UPM and detailed on website / annual benefit statement.	Coded into UPM and detailed on website / annual benefit statement.	N/A
Pension increase	N/A	N/A	Coded into UPM and detailed in pensioner newsletter / website.
Pension credit information	Set up on UPM as per any other type of member with specific pension credit information.	Set up on UPM as per any other type of member with specific pension credit information.	Set up on UPM as per any other type of member with specific pension credit information.
Pension debit information	Held on UPM and detailed in member letter.	Held on UPM and detailed in member letter.	Held on UPM and detailed in member letter.

Transactions

The Record Keeping Regulations specify that the following transactions must be recorded.

Transaction	Place of record
Employer and member contributions	Paid monthly by employer, recorded in general ledger and remittance forms held for 3 years plus current. Reconciled monthly and verified against annual returns which are held in UPM.
Payment of pensions and benefits	Recorded in UPM against individual record. Posted into general ledger daily (single payments) and monthly (pensions).
Other payments	Recorded in UPM against individual record.
Transfer out	Recorded in UPM against individual record.
Refunds	Recorded in UPM against individual record.
Payments to employers	Shown in general ledger against employer code.
Amounts written off	Recorded on spreadsheet and reported in annual accounts.

Board meetings and decisions

The Record Keeping Regulations specify that details of any pension board meeting are kept including the date, time and attendees at each meeting together with the decisions made. Full information about the Hampshire Pension Fund Panel and Board is held on the County Council's democratic services webpages http://democracy.hants.gov.uk/mgCommitteeDetails.aspx?ID=189

List of UPM validations for TPR data quality reporting

Ref	TPR report validation	TPR type	Relevant status
1	Invalid or Temporary NI Number	Common	All
2	Gender is not Male or Female	Common	All
3	Missing (or known false) Date of Birth	Common	All
4	Missing Surname	Common	All
5	Incorrect Gender for members title	Common	All
6	Invalid Date of Birth	Common	All
7	No entry in the status history	Common	All
8	Last entry in status history does not match current status	Common	All
9	Category of membership status not on member record	Common	All
10	Member has missing scheme	Common	All
11	Member has no address (status Active Deferred Pensioner)	Common	All
12	Date of Birth is after Date Joined Scheme	Common	All
13	Invalid marital status	Common	All
14	Members Title is missing or invalid	Common	All
15	Missing Forename(s)	Common	All
16	Missing Scheme Retirement Date	Common	All
17	Missing postcode	Common	All
18	Missing Date Joined Pensionable Service	Common	All
19	Check for commas in members address	Common	All
20	Duplicate effective date in status history	Conditional	Active, Deferred
21	Duplicate entries in status history	Conditional	Active, Deferred
22	Member has no employing company recorded	Conditional	Active
23	Member has no pay location	Conditional	Active
24	Member does not have a place of work on the service history	Conditional	N/A
25	Member does not have a place of work	Conditional	N/A
26	Active or Deferred member past expected retirement date	Conditional	Active, Deferred
27	Non Active member with missing date of leaving	Conditional	Deferred, Pensioner
28	Invalid pension type	Conditional	All

	Common data items	Validation reference
1	Surname	4
2	First name	15
3	NI number	1
4	Sex	2, 5, 13, 14
5	Date pensionable service started	18
6	Membership status	8, 9, 10
7	Target retirement date	16
8	Last status event	7, 8
9	Postcode	17
10	Address	11, 19
11	DOB	3, 6, 12

APPENDIX K

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F:\TempFolder\[App 3 LGA draft conditional data items.xlsx]Summary

number of broad data records listed

active	25
deferred	27
pensioner	19
dependant	14
total	85

The TPR example of what data is common is here (and applies to all classes of member)
http://www.thepensionsregulator.gov.uk/docs/measure-data-guide.pdf
The TPR illustrative list of conditional data is here
http://www.thepensionsregulator.gov.uk/docs/record-keeping-guidance-conditional-data-table.pdf

Member status	conditional data record	data description
active	Type of membership	Normal or 50:50
active	Automatic enrolment date	Applicable for active 50:50 members
active	Current employer	Employer code(s) of Member's employer(s)
active	Date joined current employer	If different from date joined fund
active	Previous employers	Employer code(s) of Member's former employer(s) and employment dates since date joined fund (plus any for aggregated service)
active	Qualifying service	Total amount
active	Reckonable service	Split as necessary to calculate benefits and reflect aggregated service
active	Purchased service	eg added years
active	Transfer in service credit	As in TPR illustrative list, including amount of TV, source, credit awarded, GMP included, date of transfer, if CARE revaluation applying
active	Pension sharing order details	Per debit (credit) including any lump sum debits and reference to associated credit (debit)
active	Pension attachment order details	Details of benefits to be paid to ex-spouse/ex-partner (formerly earmarking orders)
active	Annual allowance tax charge debits	Per debit including any lump sum debits and other information needed to administer annual allowance tax charges paid by scheme
active	Full time equivalent pay history	Including amounts and dates, as required for Final Pensionable Salary definition as if applied at current date
active	Actual pay history	Including amounts and dates, since 1 April 2014
active	Contribution history	For each year of active membership (as in TPR illustration)
active	Current part time hours	As a percentage
active	PensionType	ie active member account as per LGPS 2013 part 1 regulation 22
active	CARE pension	On the basis that this is recorded and uprated annually, split as necessary to reflect aggregated service, added pension
active	CARE partner pension	On the basis that this is recorded and uprated annually, allowing for full rate partner accrual for 50:50
active	Date unreduced benefit first payable	Split by tranches of accrued pension, including CRD and separate records of each debit and any credits
active	Date contracted out	If different from date joined fund; should be post 05/04/1978
active	GMP benefits	Split pre / post 1988 as appropriate ; or full earnings and contributions during contracted out service prior to 1997
active	GMP last revaluation date	Split pre / post 1988 as appropriate
active	Other guarantee details	IH protection or underpin applying if specific to member
active	AVC fund	Details of contributions, holdings, provider

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The TPR illustrative list of conditional data is here	pensioner	19
http://www.thepensionsregulator.gov.uk/docs/record-keeping-guidance-conditional-data-table.pdf	dependant	14
	total	85

Member status	conditional data record	data description
deferred	Previous employer	Employer code of Member's former employer
deferred	Date of deferment	if not in common data (eg retired or TVOUT members)
deferred	Automatic enrolment date	Applicable for members who have opted out but are still entitled to be automatically enrolled back into the scheme
deferred	Qualifying service	Total
deferred	Reckonable service	split as necessary to calculate benefits
deferred	Purchased service	eg added years
deferred	Transfer in service credit	in line with TPR illustration
deferred	Pension sharing order details	Per debit (credit) including any lump sum debits and reference to associated credit (debit)
deferred	Pension attachment order details	Details of benefits to be paid to ex-spouse/ex-partner (formerly earmarking orders)
deferred	Annual allowance tax charge debits	Per debit including any lump sum debits and other information needed to administer annual allowance tax charges paid by scheme
deferred	Full time pay at exit	
deferred	Contribution history	For each year of active membership (as in TPR illustration)
deferred	PensionType	ie deferred member account as per LGPS 2013 part 1 regulation 22
deferred	CARE pension	At date of exit including revaluation to date of exit
deferred	CARE partner pension	At date of exit including revaluation to date of exit, allowing for full rate partner accrual for 50:50
deferred	Date unreduced benefit first payable	split by tranches of accrued pension, including CRD and separate records of any debits and credits
deferred	Revalued deferred pension benefit	split by date unreduced benefit first payable, including separate records of any debits and credits
deferred	Revalued deferred lump sum benefit	split by date unreduced benefit first payable
deferred	Revalued deferred partner benefit	split by date unreduced benefit first payable
deferred	Date last revalued	
deferred	Date contracted out	If different from date joined fund; should be post 05/04/1978
deferred	GMP benefits	Split pre / post 1988 as appropriate ; or full earnings and contributions during contracted out service prior to 1997
deferred	GMP last revaluation date	split pre / post 1988 as appropriate
deferred	Other guarantee details	IH or underpin applying if specific to member
deferred	AVC fund	details of contributions, holdings, provider
deferred	LTA tax charge paid	if by scheme
deferred	Unauthorised payment and trivial commutation details	If appropriate: nature, amount, and date paid

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Member status	conditional data record	data description
pensioner	Previous employer	Employer code of Member's former employer
pensioner	PensionType	eg retirement, flexible retirement, ill health retirement, pension credit account as per LGPS 2013 part 1 regulation 22
pensioner	Data of leaving active service	in line with TPR illustrative list
pensioner	Date pension started	if not in common data (eg deceased members)
pensioner	Initial pension benefit	At retirement split by tranches of accrued pension pre commutation eg NPA60, NPA 65, CARE, CAY, AVC, Tier1-3
pensioner	Lump sum benefit	split by accrued, purchased and commuted and paid and outstanding (if any)
pensioner	Initial pension benefit post commutation	At retirement split by tranches of accrued pension post commutation eg NPA60, NPA 65, CARE, CAY, AVC, Tier1-3
pensioner	Initial partner pension benefit	At retirement split by tranches of accrued pension
pensioner	Current pension benefit	split by tranches of accrued pension including separate records of any debit and credits, and Tier1-3 enhancements
pensioner	Current contingent partner benefit	split by tranches of accrued pension
pensioner	Date last revalued	
pensioner	Pension sharing order details	Per debit (credit) including any lump sum debits and reference to associated credit (debit)
pensioner	Pension attachment order details	Details of benefits to be paid to ex-spouse/ex-partner (formerly earmarking orders)
pensioner	Annual allowance tax charge debits	Per debit including any lump sum debits and other information needed to administer annual allowance tax charges paid by scheme
pensioner	Date contracted out	If different from date joined fund; should be post 05/04/1978
pensioner	GMP benefits	split pre / post 1988 as appropriate
pensioner	GMP last revaluation date	split pre / post 1988 as appropriate
pensioner	Lifetime allowance charge paid	If appropriate: amount, and date paid
pensioner	Unauthorised payment and trivial commutation details	If appropriate: nature, amount, and date paid
dependant	Previous employer	Employer code of deceased partner's former employer
dependant	PensionType	ie survivor pension account as per LGPS 2013 part 1 regulation 22
dependant	Date pension started	if not in common data (eg deceased dependants)
dependant	Initial pension benefit	At retirement split by tranches of accrued pension pre commutation eg NPA60, NPA 65, CARE, CAY, AVC
dependant	Lump sum benefit	split by accrued and commuted and paid and outstanding (if any)
dependant	Initial partner pension benefit	At retirement split by tranches of accrued pension
dependant	Current pension benefit	split by tranches of accrued pension
dependant	Current contingent partner benefit	split by tranches of accrued pension
dependant	Date last revalued	
dependant	Date deceased member contracted out	If different from date joined fund; should be post 05/04/1978
dependant	GMP benefits	split pre / post 1988 as appropriate
dependant	GMP last revaluation date	split pre / post 1988 as appropriate
dependant	Lifetime allowance charge paid	If appropriate: amount, and date paid
dependant	Unauthorised payment and trivial commutation details	If appropriate: nature, amount, and date paid