

North East Scotland Pension Fund  
**nespf**

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# **Pension Administration Strategy**

**Quarterly Reporting 31<sup>st</sup> December 2023**

# 1. NESPF performance from 1<sup>st</sup> April to 31<sup>st</sup> December

## 1.1 Key administration tasks

Measuring performance is essential to evidence the efforts made by both the Pension Fund and Scheme employers to comply with statutory requirements and deliver a high-quality pension administration service. The Pension Fund aims to provide the information below within the agreed timescales shown.

Administration Task	Target	Completed cases during reporting period			Additional targets for completed cases during reporting period				Uncompleted cases during reporting period	
		Cases	Achieved	Percentage	+ 5 days	+ 10 days	+ 20 days	> + 20 days	Cases	Revised %
Notification of death in service	5 days	30	27	90.0%	93.3%	96.7%	96.7%	1	1	87.1%
Notification of retirement estimate	10 days	349	347	99.4%	99.4%	99.7%	99.8%	1	5	98.0%
Notification of retirement benefits	10 days	1334	1243	93.2%	93.6%	96.3%	98.4%	22	4	92.9%
Notification of deferred benefits	10 days	1540	1480	96.1%	97.9%	98.9%	99.3%	11	8	95.6%
Notification of refund	10 days	968	964	99.6%	99.8%	99.9%	99.9%	1	11	98.5%
Notification of transfer in value	10 days	140	98	70.0%	70.7%	72.9%	75.7%	34	2	69.0%
Notification of transfer out value	10 days	424	228	53.8%	54.2%	56.4%	63.2%	156	6	53.0%
		4785	4387	91.7%				226	37	91.0%

**Completed cases during reporting period** - reporting output is based on 5 and 10 day targets built into workflow cases for processing administration tasks as declared in the pension administration strategy:

- *SCAPE rate change announced in March and McCloud regulations coming into force from October impacted on transfer performance as cases had to be paused until revised factors received from GAD and SPPA guidance published for McCloud - 75 completed in Q1 whilst awaiting factors, 304 completed in Q2 once factors received and 185 completed in Q3 with 47 currently paused for McCloud guidance.*

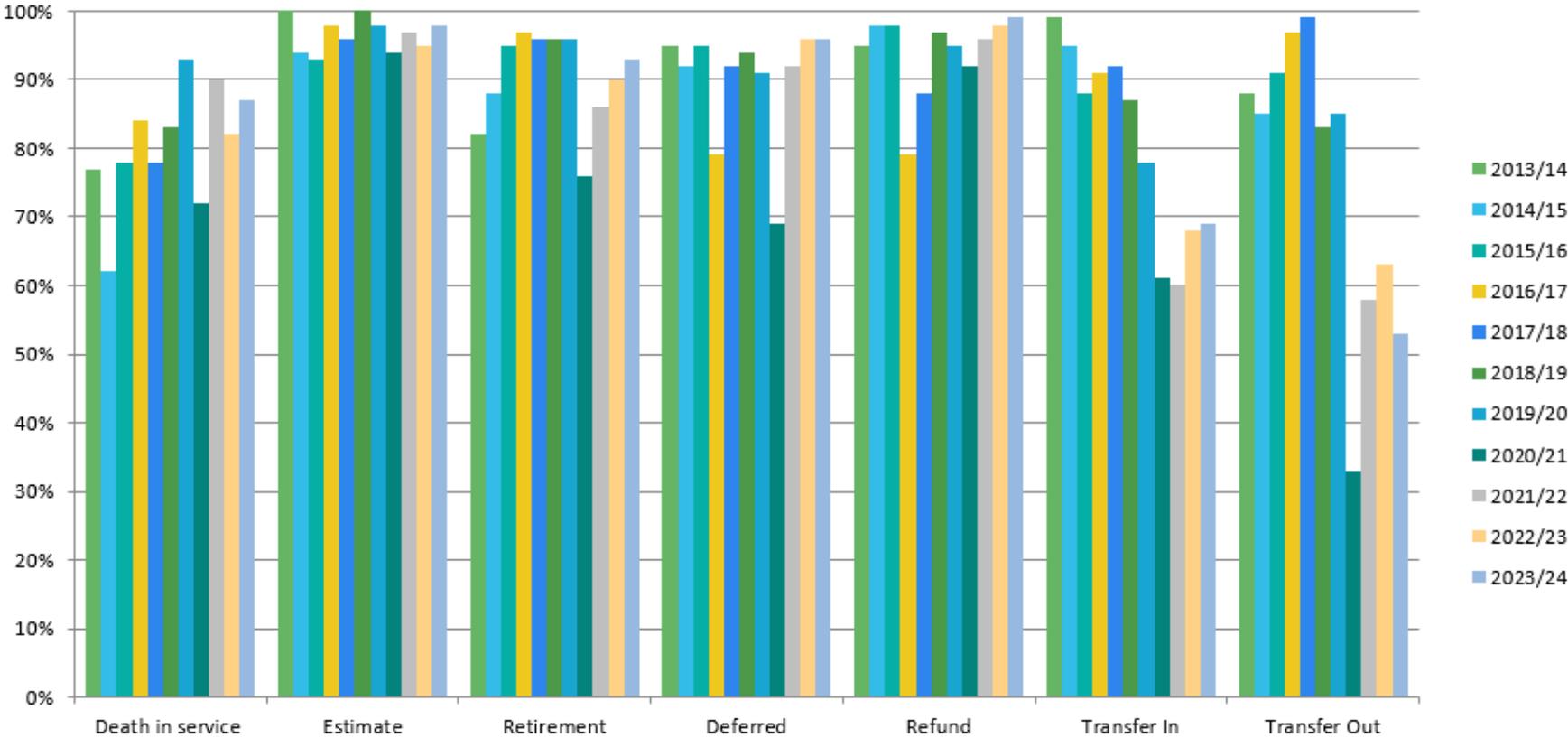
**Additional targets for completed during reporting period** - reporting output is based on adding 5/10/20 days to the 5 and 10 day targets built into workflow cases for processing administration tasks:

- *Transfers that were paused explains the high numbers taking more than +20 days.*

**Uncompleted cases during reporting period** - cases identified that were due to be completed and do not have a Reply Due date set in advance of the end of the reporting period:

- *Uncompleted cases remain lower than previous year with 37 compared to 167 in Q3 2022/23.*

## 1.2 Previous years comparison



### 1.3 McCloud remedy

In December 2018 the Court of Appeal ruled in McCloud v Ministry of Justice that “transitional protection” offered to some members as part of pension reform amounted to unlawful discrimination. In July 2019 following employment tribunal Government stated difference in treatment would be remedied across all public sector schemes.

This dashboard provides an update on progress made to extend protections by recalculating benefits for all eligible members in accordance with The Local Government Pension Scheme (Remediable Service) (Scotland) Regulations 2023.

Before calculating the underpin we must first calculate the assumed benefits which is the Care benefits that will be compared against the Final Salary benefits to determine whether revised protection applies. Where protection applies this will be known as the Final Guaranteed Amount.

#### Eligible member processing



#### Members with Final Guaranteed Amounts



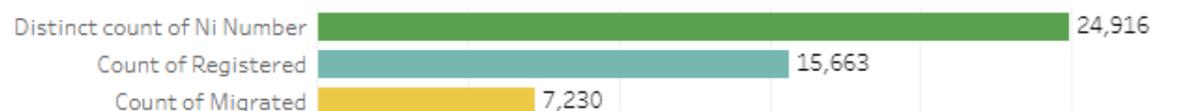
#### Cost of Final Guaranteed Amounts



## 1.4 Members online

This dashboard shows members that have registered for online self service and those that have migrated to *My Pension+* which went live on 26 June 2023.

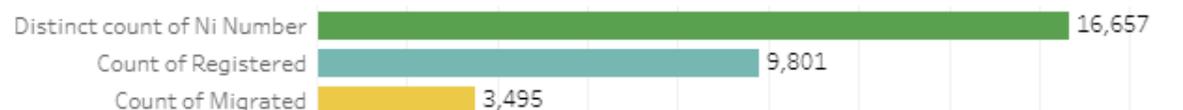
### Actives



### Percentages

Registered members	62.9%
Migrated members	46.2%

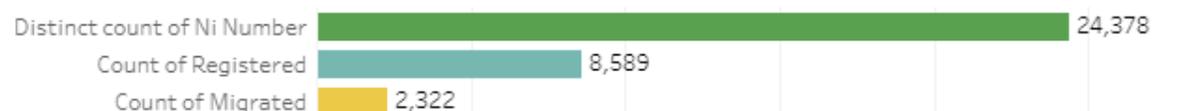
### Deferreds



### Percentages

Registered members	58.8%
Migrated members	35.7%

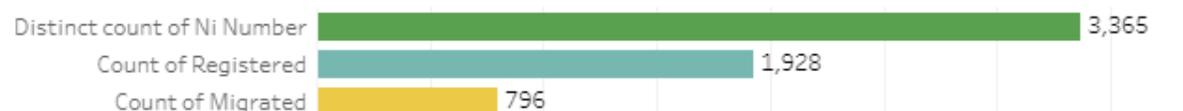
### Pensioners & Dependants



### Percentages

Registered members	35.2%
Migrated members	27.0%

### Undecided Leavers



### Percentages

Registered members	57.3%
Migrated members	41.3%