

APPENDIX 1

WMFRS Pension Board Extraordinary meeting 1 July 2021

The Board met to review the approach taken by the Pension Administrator in application of the Home Office guidance.

The Administrator outlined the actions taken to date in implementing the HO guidance from both August 2020 and June 2021, the decision making process, the impact on serving members and the role of Pension Board in supporting the Scheme Manager in decision making.

The Board, made up of an Independent Chair and representatives from both Employer and Employees, all recognise the emotive nature of the circumstances and the level of scrutiny that should be applied.

The Board asked questions around the approach taken, the similar approach taken by other Services, the communications undertaken with those affected and the process taken in the decision to adopt the HO guidance (including the consultation with HR and Legal advisors).

Observations of the Board included:

- The appreciation of the legal obligation of the service to apply the current/most up to date tax legislation and to implement this efficiently.
- The personal impact on those affected
- The perceived late notice to individuals on the changes to their pension entitlements so close to retirement dates
- The possible exposure to future discrimination claims resulting from the guidance
- The process and timing of the decision to adopt the guidance
- The statutory role of Officers to protect the service in implementing guidance/legislation

These observations are made by the Chair of the WMFRS Pension Board for consideration by the Chair of Audit and Risk Committee