

Breaches Process

Type of Breach	Timescale for reporting	Internal actions
Urgent and Material	Responsible officer informs Head of Pensions and Treasury and the governance team, the breach is reported immediately to The Pensions Regulator	Governance team to keep record of the breach and investigate options to prevent further occurrence
Non urgent: Assess whether Material / Immaterial	Responsible officer informs Head of Pensions and Treasury and the governance team, the breach is considered and if deemed necessary it is reported to the Pensions Regulator within 30 days	Governance team to keep record of the breach and investigate options to prevent further occurrence
Immaterial	Responsible officer informs Head of Pensions and Treasury and the governance team within 30 days	Governance team to keep record of the breach and investigate options to prevent further occurrence

Further actions
Report urgent and material breaches to Section 151 officer, Chair and Vice Chair of Committee and Local Pension Board. Full report to be submitted at the next available meeting
Report breach at next Pension Committee and Pension Board meeting
Report immaterial breach at next Pension Committee and Pension Board meeting

Rating	Description	Breach occurred	Breach identified			Action taken	Decision
	Cause, effect, reaction and wider implications considered together ARE LIKELY to be of material significance	Error has occurred	PLUS	Errors not recognised	PLUS	No action taken to rectify and tackle the cause	MUST Report to TPR
	Cause, effect, reaction and wider implications considered together MAY be of material significance	Error has occurred	PLUS	Errors rectified	PLUS	Systemic causes not addressed so issue may arise again	MAY Report to TPR
	Cause, effect, reaction and wider implications considered together ARE NOT Likely to be of material significance	Error has occurred	PLUS	Errors rectified	PLUS	Systemic causes addressed to mitigate against issue arising again	DONT Report to TPR

Consider the evidence and make a decision.