

Isle of Wight Council Pension Fund Knowledge and Development Policy

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1. Document information

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3. Purpose of Policy

- 3.1. This document has been prepared by Isle of Wight Council in its capacity as the administering authority of the Isle of Wight Council Pension Fund (the Fund), part of the Local Government Pension Scheme (LGPS).
- 3.2. This policy is established to aid the Pension Fund Committee, Local Pension Board members and officers in having the sufficient knowledge and understanding to ensure that all decisions, actions and other activities are carried out in an informed and appropriate way.
- 3.3. The ultimate aim is to ensure that the Isle of Wight Council Pension Fund is managed by individuals who have the appropriate levels of knowledge and skills.
- 3.4. This policy aims to meet existing knowledge and understanding requirements whilst taking into consideration the recommendations from the Good Governance Review and the proposals set out in the recent Government Consultation, 'Fit for Future' published on 14 November 2024.

4. Introduction

- 4.1. The pensions landscape is characterised by a complex legislative framework. In addition to the LGPS legislative requirements, there are industry-wide statutes that apply in whole or in part to the LGPS, including the way in which schemes interact with state pensions, the tax system and The Pensions Regulator. There are also requirements in place from both statutory and best practice guidance impacting the LGPS. Some of the general requirements in relation to knowledge and understanding are outlined below.
- 4.2. Since 2002, all LGPS funds have been required to report upon their application and compliance with the **Myners principles** – six best practice statements relating to pension fund investment decision-making.
- 4.3. In line with the **Ministry of Housing, Communities and Local Government (MHCLG) Governance Compliance Statements – Statutory Guidance (November 2008)**, all LGPS administering authorities are required to publish a statement outlining how they are complying with the statutory guidance which refers to the acceptance by government of the Myners principle of “*effective decision making*”, which requires decisions to be made only by persons or organisations with the skills, information and resources necessary to make them effectively, and for LGPS pension committee members to have sufficient expertise to evaluate critically any advice they take.

- 4.4. The statutory guidance requires all administering authorities to state how they comply with the following three principles:
- That in relation to the way in which statutory and related decisions are taken by the administering authority, there is a clear policy on training, facility time and reimbursement of expenses in respect of members involved in the decision-making process.
 - That where such a policy exists, it applies equally to all members of committees, sub-committees, advisory panels or any other form of secondary forum.
 - That the administering authority considers the adoption of annual training plans for committee members and maintains a log of all such training undertaken.
- 4.5. Since the introduction of the original Myners principles, there have been some significant changes in the legislative and governance frameworks affecting the LGPS, including new LGPS Investment Regulations; the launch of the UK Stewardship Code; and the introduction of the Chartered Institute of Public Finance and Accountancy (“CIPFA”) Code of Practice on Public Sector Pensions Finance Knowledge and Skills (and accompanying Knowledge and Skills Frameworks).
- 4.6. The **CIPFA Pension Panel's guidance on Principles for Investment Decision Making and Disclosure in the Local Government Pension Scheme**, sets out revised Myners principles taking into consideration recent changes, and provides practical comment on the application to funds. The guidance stresses, among other things, the importance of the training and development of members of pension committees in local government. It advises that, wherever possible, appointments to the committee should include considerations of relevant skills, experience and continuity. The guidance stresses the importance of the organised and continued development of committee members through regular training, development plans and skills and knowledge assessments.
- 4.7. To support administering authorities in assessing their training needs, CIPFA produced **Knowledge and Skills Frameworks** to determine the required knowledge and skills for officers, members of the Pension Committee¹ and Local Pension Board² members. The frameworks are supported by a **Code of Practice³ on LGPS Knowledge and Skills** which seeks to embed the requirements for identifying the adequacy of, acquiring and maintaining of appropriate knowledge and skills.

¹ [Knowledge and Skills Framework for LGPS Committee Members and Officers](#) (CIPFA, 2021)

² [Local Pension Boards: A Technical Knowledge and Skills Framework](#) (CIPFA, 2015)

³ [Code of Practice on LGPS Knowledge and Skills](#) (CIPFA, 2021)

- 4.8. Due to changes to the way fund investments have been managed in recent years including investment pooling arrangements, the **Investment Pooling Governance Principles for LGPS Administering Authorities** sets out that pension committees should expect additional training to enable decisions relating to investment pooling.
- 4.9. Furthermore, since the **Markets in Financial Instrument Directive 2014/65 (“MiFID II”)** came into effect, all local authorities have been classified as “retail clients” unless they are opted-up to an “elective professional client” status. Under the existing ACCESS pool governance arrangements and Authorised Contractual Scheme (“ASC”) regulations, the Isle of Wight Council (as the administering authority), is required to demonstrate sufficient knowledge and understanding to be classified as a ‘professional client’. As such, the administering authority is required to demonstrate knowledge and understanding of officers and Committee member making investment related decisions as well as evidence the number of hours of training completed each year. A lack of evidence of adequate knowledge and understanding and reclassification to ‘retail status’ is likely to have a detrimental effect on availability of investment options.
- 4.10. In addition to the LGPS regulations, CIPFA and SAB guidance, **The Pensions Regulator’s (“TPR”) code of practice** sets out a number of key requirements relating to the management and operations of public service pension schemes. The code refers to the **Public Service Pensions Act 2013** and the **Pensions Act 2004**, which includes the knowledge and understanding requirements of pension board members. As a matter of best practice, it is expected that all administering authorities will carry out a regular review of their approach against the legal requirements and the TPR code of practice with a view to ensuring that these are being adhered to.
- 4.11. Furthermore, on 14 November 2024, the Government published a consultation as part of the Pensions Investment Review (“Consultation”). This sets out future expectations around training and knowledge and understanding of Committee members and officers. The Consultation largely aligns with the recommendations of the **Good Governance Review**. The proposals includes: a requirement that committee members have the appropriate knowledge and skill, funds publish strategies on governance and training, and participate in a new governance review process, which will be coordinated by the Scheme Advisory Board Secretariat team at the LGA. The expectation is that within the new governance and training strategy, administering authorities will set out how they will ensure that any committee, sub-committee, or officer will meet the new knowledge requirements and this will include their policy on training.

- 4.12. Within the Isle of Wight Council, Councillors development is seen as important in contributing to the delivery of the Isle of Wight Council's strategic priorities as well as to assist councillors fulfil their community leadership roles. The Councillor development 2021-2024 Final Document sets out the expectations regarding councillor's development. The document explains that much of the learning and support required of Councillors is undertaken through internal and Local Government Association face to face and on-line learning activities/guidance as well as access to local, regional and national networks and other types of officer support. At times though, there are some activities that may require more formal input or access to other types of learning which come at a cost. Due to its specialist nature and detailed knowledge and understanding requirements relating to pension funds, there are likely to be additional development requirements for pension fund committee members as outlined in this policy.
- 4.13. The Developing Our People Strategy, sets out the Isle of Wight Council's strategy for developing employees. Due to the specific knowledge and understanding required to administer and manage the LGPS, employees involved in helping to administer and manage the Fund should also note the requirements in this policy.
- 4.14. This policy looks to set out the minimum learning and development expectations for all Board and Committee members as well as officers working on behalf of the Fund regardless of whether they are Councillors or employees of the administering authority.
- 4.15. This policy applies to all members of the Pension Fund Committee including:
- administering authority elected members;
 - other employer representatives; and
 - scheme member representatives.

The members of the Local Pension Board including:

- an independent Chair
- member representatives
- employer representatives

5. Aims and objectives

- 5.1. The Isle of Wight Pension Fund objectives relating to knowledge and skills are:
- The Pension Fund is managed, and its services are delivered, collectively by individuals who have the appropriate knowledge and expertise, and that

each individual maintains their knowledge and expertise in the changing environment.

- Individuals that have delegated responsibilities for the governance and decision making have sufficient expertise to be able to evaluate and challenge the advice they receive, manage conflicts of interest and ensure their decisions are robust and well based.
- The Pension Fund and its stakeholders are aware of and understand their roles and responsibilities under the LGPS regulations and in the delivery of the administration functions of the funds.

5.2. To assist in achieving these objectives, the Fund will use best endeavours to comply with “**Effective Decision Making (Myners)**” principles.

6. Scope

6.1. This policy applies to:

- Members of the Pension Committee;
- Members of the Local Pension Board, including the independent chairman; and
- Officers of the Fund, including pension services, finance and the section 151 officer.

7. Roles and Responsibilities

7.1. All Pension Fund Committee members, Local Pension Board members and Officers with responsibility in managing LGPS pension matters will:

- ensure they allocate adequate time each year to undertake appropriate development to carry out their roles effectively and in line with expectations (see Annexe 1 and section 8);
- complete learning as set out in legislation/regulations and guidance including any ‘essential core information’ that may be deemed necessary by the administering authority (see Annexe 2 & 3 and section 8);
- demonstrate application of knowledge and understanding (see Annexe 4);
- take personal responsibility to ensure their personal development plans and knowledge is maintained accordingly and any development they have completed is captured, recorded and reported appropriately to stakeholders;
- participate in development sessions organised or procured by the administering authority where possible;
- evidence self-learning undertaken and/or knowledge and skills attained; and

- undertake annual self-assessments issued by the administering authority to ensure development sessions are appropriate.
- 7.2. The administering authority will identify development opportunities having regard for the overall training strategy of the Fund as outlined in Annexe 5.
- 7.3. The administering authority will:
- develop a knowledge and development plan (see section 10 and Annexe 6) in line with the training strategy to take into consideration relevant publications and guidance as well as the degree of knowledge and understanding required as outlined in section 8, as well as other matters deemed relevant;
 - facilitate the procurement of knowledge and development sessions to help Pension Fund Committee members, Local Pension Board and officers in keeping their knowledge and understanding up to date and to attain the knowledge and understanding they need to be effective and to challenge and effectively carry out any decision-making responsibilities;
 - facilitate annual assessments of knowledge and understanding;
 - facilitate the maintenance of individuals knowledge and development records through promoting the use of the Isle of Wight Council's learning hub; and
 - take into consideration the relevant skills, experience and continuity of knowledge and understanding prior to appointments being made to the Pension Fund Committee or Local Pension Board.
- 7.4. The administering authority is responsible for designating a person to take responsibility for ensuring that a training framework is developed and implemented. The Director of Finance and section 151 Officer (or their nominated individual officer) has been designated as the individual with ultimate responsibility for the internal controls and governance of the Fund. Day to day responsibility rests with the Strategic Manager: Pensions.

8. Degree of knowledge and understanding required

- 8.1. The LGPS is a complex and multi-faceted scheme where the knowledge and skills required will extend across several disciplines, from accountancy, administration and audit into areas of investment and actuarial finance, as well as knowledge of the legislative and governance environment.
- 8.2. Pension Fund Committee, Local Pension Board and officers, must aim to work towards a full understanding of the relevant issues that are pertinent to the role they undertake. Annexe 1, 2 & 4 sets out the expectations of The Pension Regulator with regards to Knowledge and Understanding requirements.

- 8.3. To ensure the Pension Fund Committee and Local Pension Board members and officers have adequate knowledge across the range of topics that are applicable to their role, the CIPFA framework, TPR public service toolkit and IW Council learning modules provide essential information to assist members. Knowledge and understanding across the core areas below is deemed essential. For ease of reference, areas that are deemed 'essential core information' are summarised below and in Annexe 3.
- 8.4. CIPFA has identified eight core technical areas in the CIPFA's knowledge and skills frameworks where appropriate knowledge and skills should be achieved and maintained including:
- pensions legislation and guidance;
 - pensions governance;
 - funding strategy and actuarial methods;
 - pensions administration and communication;
 - pensions financial strategy, management, accounting, reporting and auditing standards;
 - investment strategy, asset allocation, pooling, performance and risk management;
 - financial markets and products; and
 - pension services procurement, contract management and relationship management.
- 8.5. The eight core areas set out above are not meant to be an exhaustive list however help to form a core technical knowledge base. It is expected that knowledge and understanding in these areas will be renewed every two years to ensure Committee and Board members as well as officers core technical knowledge and understanding remains up to date. Knowledge and understanding of core pension technical knowledge across the eight areas is an essential requirement for all Board and Committee members.
- 8.6. In addition, TPR's public Service toolkit⁴ and the TPR general Trustee toolkit modules are designed to help individual's learning needs. It is expected that all Pension Fund Committee and Local Pension Board members will complete the TPR public service toolkit modules or equivalent learning programmes within six months of joining. Demonstrating evidence that the TPR public service toolkit modules or equivalent learning programmes have been completed is an essential requirement for all Board and Committee members.
- 8.7. Additional learning may be provided by the administering authority, some of which may be deemed essential, and may include topics such as cyber security, information security, data protection, freedom of information, anti-money laundering, anti-corruption and anti-bribery as well as anti-fraud.

⁴ [The Pensions Regulators Public Service Toolkit](#)

- 8.8. All Pension Fund Committee and Local Pension Board members are required to participate in knowledge assessments annually as issued by the administering authority. The results of the assessment will be used to identify any development requirements and to help the administering authority procure suitable future learning material. Completion of knowledge assessments annually is a requirement for all Board and Committee members.
- 8.9. Completion of development sessions by Local Pension Board members and Pension Fund Committee members will be disclosed in the Fund's Annual Report and Accounts and may also be disclosed in other documents as required by stakeholders.
- 8.10. Persistent non-completion of essential learning / development requirements may result in Pension Fund Committee members and/or Local Pension Board members being asked to take immediate remedial steps or failing that may be asked to step down should their knowledge and skills not be deemed adequate to enable them to discharge the duties and responsibilities allocated to them. The degree of knowledge and understanding required is that which is appropriate for the purposes of enabling the individual to properly exercise their delegated responsibility on behalf of the administering authority.
- 8.11. In general, Pension Fund Committee members are encouraged to take a holistic view of the fund – one that is strategic and concentrates on the principles involved, such as performance and communication in line with their roles and responsibilities as set out in the committee terms of reference. The administering authority will assist Committee members, where necessary, through delivery of learning sessions and materials and through the development of an annual knowledge and development plan to have the confidence to make knowledgeable challenges to the information and advice given to them.
- 8.12. All members of the Pension Fund Committee are expected by internal and external stakeholders including the Government and regulators to have appropriate knowledge and skills relating to their LGPS duties. However, the collective knowledge and skills of the committee will also be considered to ensure that the collective degree of knowledge and understanding is appropriate for the purposes of enabling the committee as a whole to properly exercise its delegated responsibility on behalf of the administering authority.
- 8.13. As set out in legislation, Local Pension Board members must demonstrate that they possess the skills, knowledge, and experience to run the scheme effectively as set out under 248A of the Pensions Act 2004. This is an individual requirement (rather than collective requirement) which is supported by the

England and Wales Scheme Advisory Board's non-statutory guidance on local pension boards, published 4 February 2015.

- 8.14. Local Pension Board members are expected to be conversant with the rules of the scheme, and any document recording policy about the administration of the scheme which is for the time being adopted in relation to the scheme. They must also have knowledge and understanding of the law relating to pensions, and such other matters as may be prescribed.
- 8.15. The full list of topics that the Pension Regulator expects governing bodies (Pension Board's) to have a working knowledge of is set out in Annexe 2.
- 8.16. In relation to the learning expectations for officers, the administering authority notes that CIPFA's Code of Practice applies to "all individuals responsible for the management of the LGPS or who have a decision-making, scrutiny or oversight role". As such, the administering authority will determine which officers fall within the definition (i.e. "LGPS senior officer") and therefore to whom the CIPFA Framework should apply. As with the other roles, the degree of knowledge and understanding required is that which is appropriate for the purposes of enabling the individual to properly exercise their delegated responsibility on behalf of the administering authority. Accordingly, the administering authority will ensure senior officers have and retain an exceptional level of knowledge commensurate with the responsibilities they are undertaking.
- 8.17. Chief Finance Officers have, as a minimum, statutory Section 151 responsibilities under the Local Government Act 1972 in respect of an administering authority. They must therefore keep their knowledge of the LGPS up to date, which must be evidenced through regular, continued professional development.

9. Delivery Methods

- 9.1. The Fund recognises that individuals background knowledge and understanding and development needs vary and therefore the Fund's approach to development will be supportive and flexible to ensure that it delivers Pension Committee members, Local Pension Board members and officers the appropriate materials and information to attain and maintain the required skills and knowledge through the most effective manner. These may include:

For Pension Committee and Local Pension Board Members	For Officers
<ul style="list-style-type: none"> Using the TPR public service toolkit, LGPS Online Learning Academy and other e-learning facilities 	<ul style="list-style-type: none"> Using the TPR public service toolkit, LGPS Online Learning Academy and other e-learning facilities

<ul style="list-style-type: none"> • Attending courses, seminars and external events • Face-to-face sessions • Manager and Advisor sessions provided at Committee/Board Meetings • Updates from officers and/or advisors • Knowledge gained from other roles • Self-study 	<ul style="list-style-type: none"> • Attending courses, seminars and external events • Desktop/work-based training • Work towards qualifications from recognised professional bodies (e.g. CIPFA, ACCA, CIPP, PMI) • Internally developed sessions • Shared learning with other Funds or Frameworks
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9.2. Reimbursement of expenses in respect of Pension Fund Committee members as Councillors and co-opted members involved in the decision-making process and participating in development events where there may be costs associated with accessing specific material / information will be considered in line with the Isle of Wight Member's Allowances Scheme as established under the Local Authorities (Members' Allowances) (England) Regulations 2003 (and any amendments to those regulations).

10. Development Plans

10.1. Induction sessions will be provided by the administering authority for all new fund officers and Pension Fund Committee and Local Pension Board members. This will involve covering the requirements of the professional development policy, guidance and other information setting out the requirements of their role.

10.2. Individuals will be encouraged to self-report their knowledge and understanding, and any self-learning carried out and/or attendance at development events and/or articles/documents read so that this can be recorded in individual knowledge and development plans. Formal and planned training activities will be reported to the Committee and Board.

10.3. The administering authority will review individual knowledge and development plans at least on an annual basis and will update the procurement of professional learning activities as required to take into account any knowledge gaps, changes in legislation or personnel, key events (e.g. triennial valuation), received, and any best practice guidance issued. The knowledge and development plan will follow the overarching development strategy as set out in Annexe 5.

10.4. The fund will publish annually a report setting out the development sessions attended by committee and board members.

11. Review

- 11.1. This policy will be reviewed by the Local Pension Board and the Isle of Wight Pension Fund Committee at least every three years, or more frequently should guidance be amended.

12. Related Documents

Isle of Wight Council

Councillor development 2021-2024 Final Document

Isle of Wight Council – Developing Our People Strategy

Isle of Wight Council Expenses Policy

13. Annexe 1: The Pension Regulation Knowledge and Understanding Expectations

To enable Committee and Board members to ensure their knowledge and understanding is established and maintained, members of a governing body should comply with the points laid out below:

- a) be able to demonstrate the basic level of knowledge and understanding needed to run their scheme within six months of their appointment;
- b) start on a programme of learning immediately on appointment, if not before, in conjunction with a scheme-specific induction programme, if one is provided;
- c) undertake advanced scheme-specific learning once a good understanding of the scheme has been obtained;
- d) consider how they are meeting TPR's expectations of knowledge and understanding;
- e) review their own knowledge and understanding and identify any gaps at least annually, particularly in relation to changes in legislation or their scheme;
- f) keep records of any review of knowledge and understanding and steps taken to address any gaps; and
- g) keep records of any alternative or further learning activity (for example, reading, attending conferences, sessions with the scheme advisers).

14. **Annexe 2: The Pension Regulator: Working Knowledge Expectations**

Demonstrate a working knowledge of:

- a. The roles, responsibilities, and duties of the governing body.
- b. The governing body's liabilities and potential liability for decisions made.
- c. The law relating to pensions and trusts.
- d. The separation of the scheme's assets (if applicable) from any sponsoring employer.
- e. Fiduciary duties and safeguarding the financial interests of all beneficiaries.
- f. The responsibility to act prudently and according to the scheme rules.
- g. Other legislation that might affect the scheme and the governing body, for example: – anti-discrimination – data protection.
- h. The Pension Regulator codes of practice as they apply to the scheme.
- i. Proposals for legislative change.
- j. Tax treatment of pension schemes.
- k. Main features of the state pension provision.
- l. Key elements of automatic enrolment legislation.

15. Annexe 3: Essential Core Information

Administering Authority Corporate Requirements:

Corporate knowledge and understanding requirements shared by the administering authority are likely to cover topics such as cyber security, information security, data protection, freedom of information, anti-money laundering, anti-corruption and anti-bribery as well as anti-fraud.

Pension Essentials:

Knowledge and understanding of the eight core areas outlined below is deemed a requirement for effective management and oversight of the Pension Fund.

Section 1 Committee Role and Pensions Legislation

Section 2 Pensions Governance

Section 3 Pensions Administration

Section 4 Pensions Accounting and Audit Standards

Section 5 Procurement and Relationship Management

Section 6 Investment Performance and Risk Management

Section 7 Financial Markets and Product Knowledge

Section 8 Actuarial Methods, Standards and Practices

The Pension Regulator Public Service Toolkit:

The Pension Regulator Public Service Toolkit modules cover governance and administration of public service schemes, as described in the Pension Regulator General Code of Practice. This includes the seven modules below:

Course	What the course covers
Conflicts of interest	Learn what conflicts of interest are, how important it is to be aware of them and their potential impact. You will also find out how to manage conflicts.
Managing risk and internal controls	Learn how to identify, evaluate, manage and monitor scheme risks. You will also learn about internal controls used to mitigate risk.

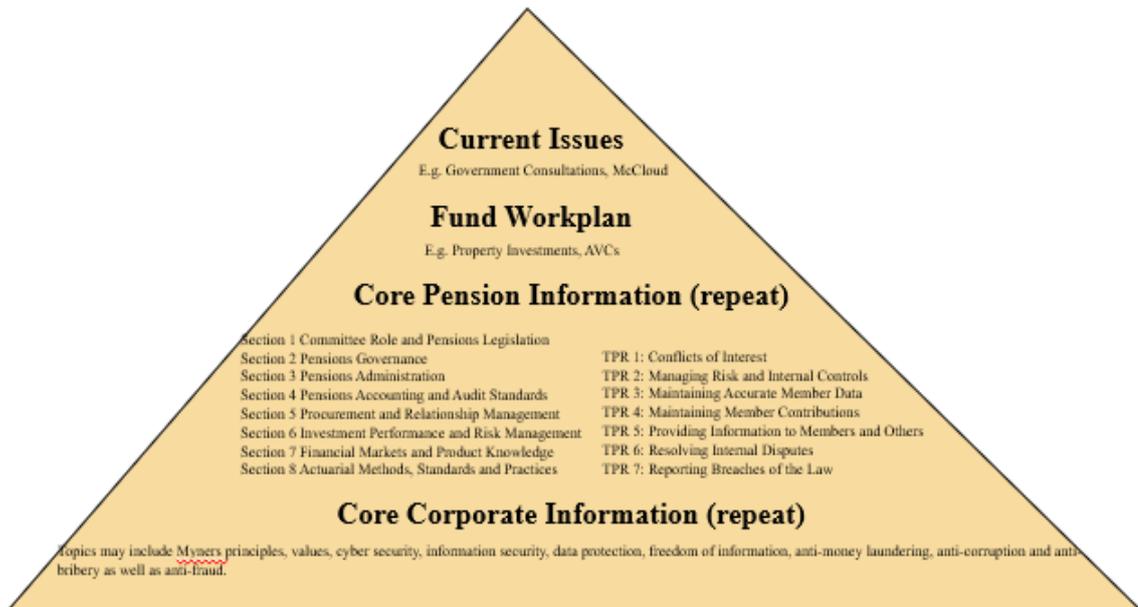
Maintaining accurate member data	Learn about the requirements for maintaining complete and accurate member data. You will also learn about other records that must be kept.
Maintaining member contributions	Learn about the requirement to monitor member contributions and how to manage overdue contributions.
Providing information to members and others	Learn about the information that public service schemes are required to provide to members.
Resolving internal disputes	Learn about the requirement for schemes to have an internal dispute resolution procedure (IDRP).
Reporting breaches of the law	Learn about who must report breaches, deciding when to report a breach and how to submit a report.

16. Annexe 4: The Pension Regulator expectations: demonstrate knowledge and understanding

The Pension Regulator expects Governing Bodies to meet the requirements below to demonstrate knowledge and understanding.

- a. have a balance of skills and experience throughout the board and be able to demonstrate this
- b. be able to apply its knowledge to governing the scheme
- c. have enough skills to judge and question advice or services provided by a third party
- d. be able to identify and address skills gaps
- e. have enough understanding of industry good practice and standards to assess scheme performance and its service providers.
- f. keep records of the learning activities of individual members and the body as a whole
- g. be able to demonstrate steps it has taken to comply with the law
- h. have and maintain training and development plans to ensure that individual and collective knowledge and understanding is kept relevant and up to date.

17. Annexe 5: Knowledge and Development Strategy



18. Annexe 6: Knowledge and Development Plan

Knowledge and Development Plans are likely to follow the overarching knowledge and development strategy for the Fund (set out in Appendix 5) and include elements on:

- **Corporate Training** e.g. Data Protection, Cyber Security
- **Core Pension Essentials** e.g. Pensions Accounting and Audit Standards, Actuarial Methods, Standards and Practices
- **Fund Workplan Issues** e.g. Property Investments, AVCs
- **Current Issues / Hot Topics** e.g. McCloud, Government Consultations.

The Knowledge and Development Plans will be set annually and reviewed on a regular basis to ensure they remain relevant. The plans will provide delivery dates and recommended means for delivering information.

19. Annexe 7: Records of Knowledge and Development

Records of learning and professional development should be kept up to date on the Isle of Wight Council Learning Hub:

<https://iwcl.learningpool.com>