**NEWHAM PENSION FUND**

**PENSIONS ADMINISTRATION STRATEGY**

**Effective from 1 April 2024**

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1. **Introduction**

This is the Pension Administration Strategy (PAS) of the London Borough of Newham Pension Fund in relation to the Local Government Pension Scheme (LGPS).

The Strategy is made under Regulation 59 of the Local Government Pension Scheme Regulations 2013 which allows an administering authority to prepare a Pensions Administration Strategy for the purpose of improving administrative processes to enable provision of a cost-effective, high quality pension administration service.

The PAS provides clarity on the key roles and responsibilities of the administering authority and scheme employers and confirms the expectations and standards that need to be achieved. It will help to ensure all parties provide the best possible service to scheme members and other relevant stakeholders. The actions that may be taken if employers do not meet the requirements are also defined within the strategy.

The PAS applies to all employers in the Newham Pension Fund. The administering authority and scheme employers must have regard to the pension administration strategy when carrying out their functions under the LGPS Regulations

Strategy Review, Ownership and Authorisation

The Pensions Administration Strategy is effective from 1 April 2024.

The administering authority will review this strategy as required to reflect changes in regulations, governance or working practices with a full review every three years. Employers will be consulted in the event of any changes.

The strategy lead is the Pension Projects and Contracts Manager. The document has been developed in consultation with scheme employers and the Local Pensions Board and with approval from the Pensions Committee.

If you have any questions or comments regarding the Pensions Administration Strategy, please contact Jacqueline Andress, Pensions Projects and Contracts Manager.

Telephone: 020 3373 9658 or via email Jacqueline.Andress@Newham.gov.uk

Pensions Administration

From 1 November 2017, the London Borough of Newham delegated the pension administration service to Lancashire County Council who have engaged the Local Pensions Partnership Administration (LPPA) to undertake their pension portfolio. The Local Pensions Partnership was formed in 2016 through a collaboration between Lancashire County Council and the London Pensions Fund Authority and provides pension services to the Local Government Pension Scheme, Police and Firefighter Schemes.

1. **Legislative Framework**

Local Government Pension Scheme Regulations (LGPS) 2013

The administering authority and scheme employers must have regard to the PAS when carrying out their Scheme functions and Regulation 59 sets out a number of requirements to facilitate best practice and efficient customer service in respect of the following:

 Administration standards

 Performance measures

 Communication with scheme employers

In addition, Regulation 70 of the LGPS Regulations allows an administering authority to recover additional costs arising from scheme employers where, in its opinion, they are directly related to the poor performance of that scheme employer. Where this situation arises the administering authority is required to give written notice to the Scheme employer, setting out the reasons for believing that additional costs should be recovered, the amount of the additional costs, together with the basis on which the additional amount has been calculated.

Regulation 71 gives the administering authority the ability to apply interest on late payments by scheme employers.

Newham Pension Fund has a published Charging Policy that covers the fees that may be applied.

In accordance with the Public Sector Pensions Act 2015, the LGPS is regulated by the Pensions Regulator. The administering authority and its employers are also required to comply with regulatory guidance or Code of Practice issued by the Pensions Regulator.

Appendix 1 provides Additional information regarding the relevant regulations and guidance

1. **Key Objectives**

The key objectives of the PAS are:

* To set out the performance standards expected of the administering authority, its Scheme Employers and payroll providers and to promote good working relationships and improve efficiencies
* To ensure that the Newham Pension Fund operates in accordance with the LGPS Regulations and relevant Pensions Regulator Codes of Practice for governance and administration of the fund
* To promote open communication between the administering authority, its scheme employers and payroll services
* To achieve accurate record keeping to ensure a high quality service to our pension scheme members

**4. Roles and Responsibilities**

The Administering Authority’s Roles and Responsibilities

The key responsibilities for the administering authority (most of which are discharged by the Local Pensions Partnership Administration under the shared service agreement) are to:

* Administer the LGPS in respect of all scheme members in accordance with Regulations
* Communicate and engage with Employers on LGPS matters
* Provide support/training to Employers
* Maintain and review Strategies, Policies and Reports and all other matters relating to the governance of the LGPS

The Scheme Employer’s Roles and Responsibilities

The key responsibilities for the Employer are to:

* Ensure that LGPS information is communicated to eligible staff and participating members of the LGPS
* Ensure timely collection, payment and reporting of the correct levels of pension contributions
* Report member information and data as set out in this PAS or on request.
1. **Performance Standards**

The administering authority and scheme employers have decision-making and administrative duties under the LGPS regulations and other relevant legislation. Employer performance has a significant impact on the overall level and quality of service provided to scheme members.

A key purpose of the PAS is to set performance standards of the administration function. The performance measures which will be monitored are outlined in Appendix 2 (administering authority) and 3 (employer), with the outcomes subject to scrutiny by the Local Pension Board, with a summary published in the Fund’s Annual Report & Accounts.

1. **Monitoring Performance**

To ensure the key objectives are being met, the performance measures will be monitored by the Pensions Projects and Contracts Manager and subject to scrutiny by the Local Pensions Board. A summary published in the Fund’s Annual Report and Accounts.

The preferred route to resolution in regard to shortfalls in the performance standards is to support and work closely with employers via the Pensions Projects and Contracts Manager and the LPPA employer engagement team. This will allow an opportunity to correct the issue.

However, where persistent failure (which is defined as an ongoing failure to positively engage with the administering authority) occurs in relation to meeting the performance standards, the escalation procedure (Appendix 5) and Charging Policy may be invoked.

If unsatisfactory performance impacts the administering authority’s ability to perform statutory functions or provide a high quality administration service to LGPS members and measures are not being taken by the employer to address this the administering authority will consider reporting the employer to the Pension Regulator.

**7. Feedback from Employers**

The Scheme Manager (or their representative) will monitor the performance of the Local Pensions Partnership Administration and the London Borough of Newham in its role as administering authority against the standards in the PAS.

Employers who wish to provide feedback on the performance of LPPA or the administering authority against the standards in the PAS should send their comments to the Pensions Projects and Contracts Manager.

Any feedback received will be responded to and considered for incorporation into the reports provided to the Local Pension Boards.

 **APPENDIX 1**

**Regulations**

Overriding Legislation

In performing the role of administering the LGPS, the administering authority, scheme employers and the LPPA must comply with all overriding legislation including:

* The Occupational Pension Schemes (Disclosure of Information) Regulations 2015
* The LGPS Scheme (Amendment) (Governance) Regulations 2015
* The Pensions Act 1995, 2004 and 2014
* The Pension Schemes Act 2021
* The Finance Act 2004,2006 and 2014
* Public Service Pensions Act 2015
* Data Protection Act 2018
* HMRC legislation

This list is not exhaustive and other Legislation and Regulations may and will apply in certain circumstances.

In accordance with the Public Sector Pensions Act 2015, the LGPS is regulated by the Pensions Regulator. The administering authority and scheme employers are required to comply with regulatory guidance or Code of Practice issued by the Pensions Regulator.

The Local Government Pension Scheme Regulations

The LGPS Regulations 2013 (Regulation 59 (1)) enables an administering authority to prepare a written statement of the Administering Authority’s policies in relation to such matters mentioned in Regulation 59 (2) that it considers appropriate.

The regulation says that this written statement shall be known as the “Pension Administration Strategy”

In addition Regulation 59 (3-7) sets out the requirements for the review and revision of the PAS.

Regulation 70 of the Local Government Pension Scheme Regulations 2013 enables the administering authority to recover additional costs from a Scheme employer when, in the opinion of the administering authority, it has incurred additional costs because of the poor performance of the scheme employer in relation to the PAS.

Regulation 71 gives the administering authority the ability to apply interest on late payments by scheme employers.

The full Regulations can be viewed on: <https://www.lgpsregs.org/schemeregs/lgpsregs2013/timeline.php>

**Disclaimer**

**Overriding legislation dictates the minimum standards that pension schemes should meet. The LGPS regulations also identify a number of requirements for the administering authority, the LPPA and scheme employers. The PAS is designed to highlight the key areas for providing high quality administration of the LGPS but does not cover all regulatory requirements. Nothing in the PAS overrides or negates the duties of the administering authority, the Local Pensions Partnership Administration or scheme employers of their obligations under the LGPS or overriding legislation.**

 **Appendix 2**

**Performance Standards- Administering Authority**

This section outlines the responsibilities of the Administering Authority of the Newham Pension Fund and the performance standards they are expected to meet to enable the provision of an efficient, quality pension administration service.

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| **1.1 Administering Authority - Governance** |
|  | **Function/Task** | **Performance Standard** |
| 1.1.1 | Regularly review the pension administration strategy and consult with all scheme employers  | To review at least triennially and revise following any material change in policies that relate to the PAS  |
| 1.1.2 | Review the Funding Strategy Statement following consultation with scheme employers and the Fund’s actuary where required  | To review following each Fund valuation or following material change in policy or regulation. Publish by 31 March following the valuation date or as required |
| 1.1.3 | Review the Communication Policy | Triennial review and publish within 30 days of the policy being agreed by Pension Committee. An annual update of actions taken to be included in the pension fund annual report |
| 1.1.4 | Review the Governance and compliance statement  | Annual review and publish within 30 days of any revision being agreed by Pension Committee |
| 1.1.5 | Formulate and publish policies in relation to all areas where the administering authority may exercise a discretion within the Regulations | Review following a material change in policy or regulation and publish within 30 days of any revision being agreed by Pension Committee |
| 1.1.6 | Maintain the Internal Disputes Resolution Procedure Policy and register of IDRP appeals | To review policy following any change in policy or regulation. Register to be updated within 7 days of receiving notification |
| 1.1.7 | Notify scheme employer of issues relating to unsatisfactory performance under the PAS | When performance issues are noted |
| 1.1.8 | Notify scheme employer of decision to recover additional costs associated with unsatisfactory performance | Within 10 working days of scheme employer failure to improve performance by notified timescale |
| 1.1.9 | Ensure continued and open communications channels are maintained between the Local Pensions Board and Pensions Committee | Each meeting to include relevant updates and actions |
| **1.2 Administering Authority – Fund Administration** |
|  | **Function/Task** | **Performance Standard** |
| 1.2.1 | Consult with employers on the outcomes of the triennial valuation  | Within 30 days of receiving the draft Rates and Adjustment Certificate from the Fund Actuary |
| 1.2.2 | Notify employers of contribution requirements for 3 years effective from April following the actuarial valuation date  | Within 30 days following sign off of the final Rates and Adjustment Certificate  |
| 1.2.3 | Notify new scheme employers of their contribution requirements  | Within 7 days of receipt of the Contribution Rate Report from the Fund Actuary  |
| 1.2.4 | Carry out termination valuations on scheme employers ceasing participation in the Fund  | Within 60 days of receipt of notification of termination |
| 1.2.5 | Invoice strain cost payments in relation to early payment of benefits following flexible, redundancy, efficiency, employer consent or ill health retirements | Within 60 days of payment of members benefits or upon notification that the charge is due |
| 1.2.6 | Invoice any other charges in respect of work carried out on behalf of the employer by the accounts team, administration team or Fund actuary in line with the charging policy | Within 60 days of work being carried out or, in the case of a re-charge, receipt of the relevant invoice by the Fund |

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| **1.3 Administering Authority – Outsourcing** |
|  | **Function/Task** | **Performance Standard** |
| 1.3.1 | Action requests for a Pensions Information Memorandum for inclusion in Invitation to Tender Packs | Each step to be action within 7 days of receipt of the relevant information |
| 1.3.2 | Ensure Admission Agreements are in place for relevant new scheme employers | Within 90 days of receipt of all required information dependent on timely responses from other stakeholders |
| 1.3.3 | Arrange a risk assessment to be carried out by the Fund Actuary for all new admitted bodies to establish the level of bond or guarantee required in order to protect other scheme employers participating in the Fund  | To be completed prior to the body being admitted  |
| 1.3.4 | Undertake a review of the level of bond/guarantee  | Annual review each year end or on extension of a contract or as advised by the Fund Actuary |
| **1.4 Administering Authority – Data Quality and Administration** |
|  | **Function/Task** | **Performance Standard** |
| 1.4.1 | Provide support for employers in conjunction with the LPPA engagement team through a dedicated employer section of the website, forums, employer newsletters and training program  | Ongoing support as required  |
| 1.4.2 | Notify scheme employers and scheme members of changes to the scheme regulations | As soon as possible following confirmation/receipt of guidance regarding the change with a target of within 60 days of the regulatory change |
| 1.4.3 | Provide good quality data to the Fund Actuary for the purposes of performing the triennial fund valuation exercise.  | All data to be submitted by the Actuary’s deadline and queries responded to within 14 days of receipt of the initial query or within 14 days of information being received from a scheme employer if required |
| 1.4.4 | Produce annual benefit statements to active and deferred members as at 31 March each year | By 31 August following the year-end  |
| 1.4.5 | Produce and issue pension saving statements each year to members who have exceeded their annual allowance  | By 6 October following the end of tax year (subject to receipt of all relevant information from the scheme employer) |
| 1.4.6 | Monitor administration work in line with the Service Level Agreement that forms part of the shared service agreement with Lancashire County Council  | On receipt of each quarterly performance report. Discussed at the quarterly client meeting and presented to the Local Pension Board |

 **Appendix 3**

**Performance Standards- Scheme Employer**

This section outlines the responsibilities of scheme employers in the Newham Pension Fund and the performance standards they are expected to meet to enable the provision of an efficient, quality pension administration service. All information must be provided in the format prescribed by the Fund within the prescribed timescales.

A scheme employer remains responsible for carrying out the requirements in this section even if that employer decides to outsource some of its functions to a third-party provider. An employer must ensure that the third-party provider can meet the employer’s duties and obligations.

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| **2.1 Scheme Employers - Governance** |
|  | **Function/Task** | **Performance Standard** |
| 2.1.1 | Designate a named individual to act as a Pensions Liaison Officer who is the main contact with regards to any aspect of administering the LGPS | Within 30 days of becoming a scheme employer or a change of named contact |
| 2.1.2 | Formulate, publish and keep under review policies in relation to all areas where the employer may exercise a discretion within LGPS | A copy of the policy document is to be supplied to the administering authority within 30 days of becoming a scheme employer or a change in policy |
| 2.1.3 | Appoint person for stage 1 internal dispute process (IDRP) and ensure this is noted within the discretions policy | Within 30 days of becoming a scheme employer or a change of appointed person |
| 2.1.4 | Notify the administering authority of a receipt of a complaint under IDRP | Within 7 days of receipt of the complaint |
| 2.1.5 | Notify the administering authority that the stage 1 IDRP decision has been made | Within 7 days of making the determination |
| 2.1.6 | Distribute any information provided by the administering authority or administrators to scheme members/potential scheme members | Individual requirement within timescale specified in each instance |
| **2.2 Scheme Employers – Fund Administration** |
|  | **Function/Task** | **Performance Standard** |
| 2.2.1 | Ensure correct employee contribution rate is applied and reviewed in line with the contribution bands | Immediately on commencing scheme membership and in line with employer discretion |
| 2.2.2 | Ensure correct employer contribution rate is applied as advised by the administering authority and determined by the Fund Actuary | Immediately as directed in line with the Rates and Adjustments certificate |
| 2.2.3 | Ensure correct deduction of employee contributions | Each payroll cycle |
| 2.2.4 | Arrange the deduction of any employee additional contributions and any amendments as required | Each payroll cycle as required |
| 2.2.5 | Arrange the deduction of Additional Voluntary Contributions (AVCs) and payment to the relevant AVC provider | Each payroll cycle as required |
| 2.2.6 | Remit the employer and employee contributions to the Fund and provide a monthly report, to include details of any additional contributions and AVCs, in the format specified by the administering authority | Payment via BACS by 22nd of the month following the deduction The monthly report must be sent as specified in the completion notes by the same deadline |
| 2.2.7 | Refund any employee contributions when an employee opts out of the pension scheme within 3 months of joining | From the earliest available payroll after the opt out form is received |
| 2.2.8 | Remit strain cost payments to the Fund in relation to early payment of benefits following flexible, redundancy, efficiency, employer consent or ill health retirements | Within 30 days of receipt of the Fund’s invoice |
| 2.2.9 | Remit any other charges to the Fund in respect of work carried out on behalf of the employer by the accounts team, administration team or Fund actuary in line with the charging policy | Within 30 days of receipt of the Fund’s invoice |

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| **2.3 Scheme Employers – Restructures and Outsourcing** |
|  | **Function/Task** | **Performance Standard** |
| 2.3.1 | Notify the administering authority of any services that are being outsourced and will involve a Tupe transfer of staff to another organisation | Immediately at the decision to tender and prior to the launch of the tender process. A Pensions Information Memorandum must be obtained to include with Invitation to Tender documentation to potential bidders, to confirm pension costs.  |
| 2.3.2 | Respond to requests for information from the administering authority or LPPA | Within 21 days of receipt |
| 2.3.2 | Work with the administering authority to arrange for an Admission Agreement to be completed and Fund security to be established | At least 90 days in advance of the contract commencement date |
| 2.3.3 | Notify the administering authority of any decision to extend existing outsourced contracts beyond the initial end date | Within 30 days of the decision to extend |
| 2.3.4 | Notify the administering authority that the contract is due to cease | At least 90 days before the end of the contract |
| **2.4 Scheme Employers – Data Quality and Scheme Administration** |
|  | **Function/Task** | **Performance Standard** |
| 2.4.1 | Provide the end of year return as specified by the administering authority to update member records, feed into valuation/GAD cost sharing exercise and annual benefit/annual allowance statements  | Completed and validated return to be submitted by the specified deadline (usually 30 April) via the LPPA Portal |
| 2.4.2 | To resolve queries resulting from the annual return process  | As soon as possible but no later than 21 days from date of receipt. In circumstances where an employer submits a late annual return shorter timescales may be required as advised by the administering authority or LPPA.  |
| 2.4.3 | To action all requests for data, information or delayed forms | To fully answer all queries from the administering authority or LPPA within 21 days of receipt of the query  |
| 2.4.4 | Ensure Automatic Re-enrolment requirements are met | Engage with payroll department as soon as notification is received from the Pensions Regulator |
| 2.4.5 | Notify new joiners/additional employments in the format specified by the administering authority | Within 14 days of the member’s first pensionable pay run after contractual or automatic enrolment date via the new joiner form on the LPPA Portal. |
| 2.4.6 | Direct all eligible new employees to the pension scheme website [www.lppapensions.co.uk](http://www.lppapensions.co.uk)  | At date of employee appointment  |
| 2.4.7 | Action and notify movement between the main and 50:50 scheme following member election or automatic re-enrolment in the format specified by the administering authority | Action from the next available payroll and notify via the scheme movements form on the LPPA Portal within 30 days of the change |
| 2.4.8 | Notify all child related absence, reserved forces leave or periods of unpaid authorised or un- authorised leave without pay in the format specified by the administering authority  | Within 30 days of the start of the leave and confirmation that the member has returned within 30 days via the absence/return from absence notification forms on the LPPA Portal |
| 2.4.9 | Notify of a change to members contractual hours or weeks | Within 30 days of the pay run implementing the change via the change of hours form on the LPPA Portal |
| 2.4.10 | Notify of any new/revised additional contribution elections | Within 30 days of the pay run implementing the additional contributions via the employer contact form on the pensions website |
| 2.4.11 | Notify of early leavers or opt outs in a format specified by the administering authority | Within 30 days of the members final pensionable pay run via the leaver form on the LPPA Portal |

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| 2.4.12 | Notify of retirements (age, redundancy, efficiency, ill health or flexible) in a format specified by the administering authority  | Within 7 days of the members final pensionable pay run via the leaver form on the LPPA Portal |
| 2.4.12 | Notify of the relevant tier for an ill health retirement in a format specified by the administering authority | The relevant ill health certificate should be completed by the Occupational Health Practitioner and uploaded with the leaver form on the LPPA Portal |
| 2.4.13 | Notify of the death of an employee and provide next of kin details in a format specified by the administering authority | Within 3 working days of knowledge of the death of the employee via the bereavements form on the LPPA website. Followed by the leaver form on the LPPA Portal within 7 days of the final pay run. |
| 2.4.14 | Notify of the revision to a member’s leaver information following a payment after leaving in a format specified by the administering authority | Within 30 days of the pay run via the leaver form on the LPPA Portal |
| 2.4.15 | To Notify of intent to request a bulk estimate retirement calculations to seek both member pension details and employer strain costs  | As soon as practical to allow time to consider resource planning via email to the Pensions Projects and Contracts Manager  |
| 2.4.16 | Request estimate retirement calculations to seek member pension details and employer strain costs (where applicable) in a format specified by the administering authority | With as much notice as possible but at least 30 days prior the date figures are required via the estimate request form on the LPPA Portal |

The administration for the Newham LGPS is performed by the Local Pensions Partnership Administration (LPPA). Their website [**www.lppapensions.org.uk**](http://www.lppapensions.org.uk) is a valuable source of information for both members and employers and can be used to submit queries, download the bereavement forms and view guides and scheme information.

The LPPA Portal is [**www.yourfund.org.uk**](http://www.yourfund.org.uk) and should be used to submit member related forms and information. Information about Your Fund and how to register is on the main website.

 **Appendix 4**

**Pensions Administration Service Level Agreements**

This section provides an abridged version of the service level agreements set out in Schedule 1 of the Shared Service Agreement with Lancashire County Council (LCC). LCC have delegated the pensions administration function to the Local Pensions Partnership Administration (LPPA) and it is their responsibility to ensure the data collected from employers is accurate and received in a timely manner. Any requests for information or queries raised by LPPA should be responded to in line with the PAS.

The SLA’s below are those directly reflected within the PAS.

|  |  |  |
| --- | --- | --- |
| ACTIVITY TYPE | DESCRIPTION | TARGET (WORKING DAYS) |
| New Members | Admissions/new employment | 3 |
| Transfers In | LGPS to LGPS or Other scheme to LGPS (actual or estimate) | 4 |
| Additional Contributions | Additional contributions (actual or estimate/AVC) | 10 |
| Change of Circumstances | Maternity Leave/LWOP | 10 |
|   | Change of hours | 10 |
| Leavers | Deferred Benefits | 4 |
|   | Refunds | 4 |
|   | Opt outs | 4 |
| Retirements | Retirements from active | 5 |
| Transfers Out | LGPS to LGPS or LGPS to Other scheme (actual or estimate) | 5 |
| Revisions | Benefit revisions  | 10 |
| Deaths | Death in service | 5 |
| Estimates | Estimates (individual) | 5 |
|   | Estimates (employer) | 5 |
| Miscellaneous | Scheme movement to 50:50 scheme | 10 |
|   | Scheme movement to main scheme | 10 |

 **Appendix 5**

**Escalation Procedure**

Scheme Employer

This section confirms the escalation procedure that will be applied following the identification of any unsatisfactory performance by a scheme employer.

The preferred route to resolution is to support and work closely with employers via the Pensions Projects and Contracts Manager and the LPPA employer engagement team.

However, where persistent failure (which is defined as an ongoing failure to positively engage with the administering authority) occurs in relation to meeting the performance standards, the following steps may be taken

* Write to the scheme employer, setting out area(s) of non–compliance with performance standards offering support and where appropriate request attendance at a training session. Deadline for response to be agreed between the administering authority and the employer.
* If no improvement has been demonstrated or where there has been a failure to take agreed action the employer will be requested to attend a meeting with representatives of the Fund to agree an improvement plan.
* If no improvement is evident or the employer is unwilling to attend a meeting to resolve the issue a formal notice will be issued setting out; the area(s) of non-compliance with performance standards that have been identified. At this point charges will be levied against the employer in line with the charging policy.
* A report will be presented to the Local Pension Board detailing charges levied against scheme employers and outstanding payments.

If unsatisfactory performance impacts the administering authority’s ability to perform statutory functions or provide a high quality administration service to LGPS members and measures are not being taken by the employer to address this the administering authority will consider reporting the employer to the Pension Regulator.

Administering Authority

Where a scheme employer believes the administrating authority is not meeting the performance standards set out in the strategy, the preferred route is to raise this with the Scheme Manager via the Pensions Projects and Contracts Manager.

Alternatively, a scheme employer may speak to an employer representative on the Local Pensions Board. Details of the Board members can be found on the Newham.gov.uk website.