



GOVERNANCE COMMITTEE

WEDNESDAY, 28 OCTOBER 2020

10.00 AM CC2, COUNTY HALL, LEWES

++ The meeting will take place remotely via MS Teams ++

MEMBERSHIP - Councillor Keith Glazier (Chair)
Councillors Nick Bennett, Godfrey Daniel, Rupert Simmons and David Tutt

A G E N D A

- 1 Minutes of the meeting held on 2 October 2020 (*Pages 3 - 6*)
- 2 Apologies for absence
- 3 Disclosures of interests
Disclosures by all members present of personal interests in matters on the agenda, the nature of any interest and whether the member regards the interest as prejudicial under the terms of the Code of Conduct.
- 4 Urgent items
Notification of items which the Chair considers to be urgent and proposes to take at the appropriate part of the agenda. Any members who wish to raise urgent items are asked, wherever possible, to notify the Chair before the start of the meeting. In so doing, they must state the special circumstances which they consider justify the matter being considered urgent.
- 5 Partnership Working with West Sussex County Council (*To Follow*)
Report by the Chief Executive
- 6 The Local Government Pension Scheme - Employer Discretions (*Pages 7 - 16*)
Report by the Chief Operating Officer
- 7 Any other items previously notified under agenda item 4

PHILIP BAKER
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20 October 2020

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NOTE: As part of the County Council's drive to increase accessibility to its public meetings, this meeting will be broadcast live on its website and is accessible at
www.eastsussex.gov.uk/yourcouncil/webcasts/default.htm

GOVERNANCE COMMITTEE

MINUTES of a meeting of the Governance Committee held at County Hall, Lewes on 2 October 2020.

PRESENT Councillors Keith Glazier (Chair), Nick Bennett, Godfrey Daniel, Rupert Simmons and David Tutt

Councillors Field and Stephen Shing spoke on item 6 (see minute 14)

11 MINUTES OF THE MEETING HELD ON 14 JULY 2020

11.1 RESOLVED – that the minutes of the previous meeting of the Committee held on 14 July 2020 be confirmed and signed as a correct record.

12 URGENT ITEM

12.1 It was agreed that a report on a review a report regarding a review of temporary measures in relation to Council meetings agreed by the County Council in May 2020, that had previously been circulated, would be considered under item 11 as an urgent item. The reason for urgency is to allow for this matter to be reported to the County Council at its meeting in October 2020.

13 CUSTOMER EXPERIENCE ANNUAL REPORT

13.1 The Committee considered a report by the Director of Communities, Economy and Transport on the customer experience annual report.

13.2 The Committee RESOLVED to:

- (1) note the progress of the Customer Experience Board in the implementation of a series of measures to improve customer experience;
- (2) note the number and nature of complaints made to the Council in 2019/20; and
- (3) note the contents of the Local Government & Social Care Ombudsman's annual letter to the Chief Executive.

14 NOTICE OF MOTION - VIRTUAL MEETINGS

14.1 The Committee considered a report by the Assistant Chief Executive regarding a Notice of Motion in relation to virtual meetings.

14.2 Following comments from Councillor Godfrey Daniel, Councillor Field amended the Notice of Motion to read:

Since lockdown remote working has been shown to be a very effective way for the Council to conduct its business. Without specific permission from the Government to continue in this way we shall have to revert to face to face meetings after the next County Council elections.

This Council resolves to ask Central Government to change the rules to enable Local Authorities to make their own decisions as to whether to hold virtual and/or physical meetings from May 2021.

14.3 The Committee RESOLVED (by 3 votes to 2) to recommend the County Council to reject the Notice of Motion

15 ANNUAL REVIEW OF THE CORPORATE GOVERNANCE FRAMEWORK 2019/20

15.1 The Committee considered a report by the Assistant Chief Executive on the annual review of the Corporate Governance Framework for 2019/20 together with an addendum providing a commentary on the steps the Authority took in response to the Covid19 pandemic.

15.2 The Committee RESOLVED to:

- 1) approve the action plan for 2020/21;
- 2) note that actions identified to enhance governance arrangements are reflected in Business Plans and that implementation will be monitored throughout the year;
- 3) confirm that Members are satisfied with the level of assurance provided to them through this report and the Council's governance framework and processes;
- 4) agree that the addition proposed by the Audit Committee as set out in paragraph 1.6 of the report should be included in the Business Services actions at Annex A to the Annual Governance Statement;
- 5) identify any significant governance issues that should be included in the Council's Annual Governance Statement; and
- 6) approve the Annual Governance Statement (including the addendum) for signature by the Leader and the Chief Executive and publication within the Statement of Accounts

16 PENSION BOARD- APPOINTMENT OF A MEMBER

16.1 The Committee considered a report by the Chief Operating Officer on the appointment of a member to the Pension Board.

16.2 The Committee RESOLVED to appoint Councillor Tom Druitt as a member of the Pension Board for a term of 3 years.

17 APPOINTMENT TO AN OUTSIDE BODY

17.1 The Committee considered a report by the Assistant Chief Executive regarding the appointment of a councillor as a Council representative on the Corporate Programme Advisory Group of the Institutional Investors Group on Climate Change.

17.2 The Committee RESOLVED to appoint Councillor Fox as the Council's representative on the Corporate Programme Advisory Group of the Institutional Investors Group on Climate Change for the period to 11 May 2021.

18 LOCAL MANAGERS PAY 2020-21

18.1 The Committee considered a report by the Chief Operating Officer regarding the pay offer to LMG managers for 2020/21.

18.2 The Committee RESOLVED to agree the pay offer to LMG Managers for the financial year 2020/21 as being 2.75%, in line with the national (NJC) award

19 CORONAVIRUS TEMPORARY ARRANGEMENTS

19.1 The Committee considered a report by the Assistant Chief Executive regarding a review of temporary measures in relation to Council meetings agreed by the County Council in May 2020 as a result of Covid-19 disruption.

19.2 The Committee RESOLVED to recommend the County Council to:

1) agree to the continuation of the measures previously agreed by Council and set out in paragraph 1.2 of the report; and

2) review these measures at the July 2021 meeting of the Council or as soon as practicable thereafter

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Report to: Governance Committee

Date of meeting: 28 October 2020

By: Chief Operating Officer

Title: The Local Government Pension Scheme – Employer Discretions

Purpose: To seek the Committee's approval to the proposed updated policy in relation to the employer discretions operated by the County Council.

RECOMMENDATIONS

The Governance Committee is recommended to recommend the County Council approves the updated policy for employer discretions under the Local Government Pension Scheme as set out in Appendix 1.

1 Background

1.1 The Local Government Pension Scheme (LGPS) regulations require all participating Scheme Employers to formulate, publish and keep under review, a statement of policy in relation to how they will exercise the mandatory and non-mandatory discretionary functions.

1.2 The Administering Authority of the East Sussex LGPS recently contacted all Scheme Employers requesting that they update these employer discretions and provide a copy of their policy to them. In undertaking this exercise for East Sussex County Council, advice has been sought from Hymans, the Pension Fund Actuaries, which has been duly incorporated into the proposed updated policy.

2 Proposed Employer Discretions

2.1 The Governance Committee and County Council have previously received reports to determine the County Council's policy in relation to our employer discretions. Most of these have been in place and operated successfully for a number of years. As part of this latest exercise however, the opportunity has been taken to update the full set of employer discretions and attached, at Appendix 1, is a summary of the discretions and proposed updated policy.

2.2 The Committee will note that the significant majority of the discretions concern the technical application of the pension scheme regulations. Given this, appropriate technical knowledge is required in order to make a determination about whether to exercise a discretion. At the same time, it is also important to ensure that an appropriate segregation of duties exists between the exercising of this technical knowledge and the more broader, general management of people. Accordingly, in updating the policy, it is proposed that the Council's existing business case process applies. This process is well established and requires any decision relating to the provision of a benefit(s) to either a current, or previous employee, that incurs a cost must be authorised by the Chief Finance Officer and the Head of HROD, in consultation with the relevant departmental Chief Officer or school Headteacher. Where any payment exceeding £50,000 is proposed, the agreement of the Chief Executive must also be obtained.

2.3 This business case process has served the Council well, ensuring that any such decisions are robustly considered including the undertaking of an appropriate cost/benefit analysis, an assessment of the specific circumstances involved and the potential for establishing any future

precedent. Accordingly, the proposed updated policy for any discretions that give rise to a financial cost incorporate this process.

2.4 In terms of volumes, it is worth noting that requests for consideration under these discretions are rare and in the last 12 months, less than 5 have been received.

3. Recommendations

3.1 The Governance Committee is recommended to recommend the County Council approves the updated policy for employer discretions under the Local Government Pension Scheme as set out in Appendix 1.

KEVIN FOSTER
Chief Operating Officer

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LOCAL MEMBERS: All
BACKGROUND DOCUMENTS: None

**Local Government Pension Scheme Employer Discretions – Proposed Updated Policy
October 2020**

Regulation	Discretion	Proposed Updated ESCC Policy
<u>1995 Scheme</u>		
D11(2)(C)	Whether to grant applications for the early payment of deferred pension benefits on or after age 50 and before NRD on compassionate grounds ¹ .	The Council's policy is that in exercising any discretion, it will not put the Fund in a position where it is making payments that are unauthorised and therefore subject to an unauthorised payments charge under the Finance Act 2004.
<u>1998 Scheme</u>		
TP1(1)(f) & TP1(2) of Schedule 2	Whether, as the 85 year rule does not automatically fully apply to members who would otherwise be subject to it and who choose to voluntarily draw their deferred benefits (on or after 14 May 2018) on or after age 55 and before age 60, to switch the 85 year rule back on in full for such members	The Council's policy is that any decision involving an additional cost to the Council will need to be supported by a robust business case, clearly setting out the cost/benefit analysis and rationale for the consideration of exercising the discretion. Any such business case must be approved by the Chief Finance Officer and the Head of HROD, in consultation with other senior officers as appropriate, for example, the relevant departmental Chief Officer or school Headteacher.
L31(2)	Whether to grant applications for the early payment of pension benefits on or after age 50 and before age 55 ²	The Council's policy is that in exercising any discretion, it will not put the Fund in a position where it is making payments that are unauthorised and therefore subject to an unauthorised payments charge under the Finance Act 2004.
L31(5) & TP 2(1) of Schedule 2	Whether, on compassionate grounds, to waive any actuarial reduction that would normally be applied to benefits which are paid before age 65	The Council's policy is that any decision involving an additional cost to the Council will need to be supported by a robust business case, clearly setting out the cost/benefit analysis and rationale for the consideration of exercising this discretion. Such business cases must be approved by the Chief Finance Officer and the Head of HROD, in consultation with other senior officers as appropriate, for example, the

¹ It should be noted that benefits paid on or after age 50 and before age 55 will be subject to an unauthorised payments charge under the Finance Act 2004 and, where applicable, an unauthorised payments surcharge under that Act, but there would be no Scheme sanction charge.

² It should be noted that benefits paid on or after age 50 and before age 55 will be subject to an unauthorised payments charge under the Finance Act 2004 and, where applicable, an unauthorised payments surcharge under that Act, and a Scheme sanction charge on any benefits built up after 5 April 2006.

		<p>relevant departmental Chief Officer or school Headteacher.</p> <p>For the purposes of waiving an actuarial reduction, the County Council operates the following definition of compassionate grounds:</p> <ul style="list-style-type: none"> • compelling domestic reasons which will affect the ability of the individual to continue with his/her present working arrangements; • ill health which does not meet the criteria for ill health retirement.
<u>2008 Scheme</u>		
TP1(1)(c) & TP1(2) of Schedule 2	Whether, as the 85 year rule does not automatically fully apply to members who would otherwise be subject to it and who choose to voluntarily draw their deferred benefits (on or after 14 May 2018) on or after age 55 and before age 60, to switch the 85 year rule back on in full for such members	The Council's policy is that any decision involving an additional cost to the Council will need to be supported by a robust business case, clearly setting out the cost/benefit analysis and rationale for the consideration of exercising this discretion. Any such business case must be approved by the Chief Finance Officer and the Head of HROD, in consultation with other senior officers as appropriate, for example, the relevant departmental Chief Officer or school Headteacher.
TP1(1)(c) & TP1(2) of Schedule 2	Whether, as the 85 year rule does not automatically fully apply to members who would otherwise be subject to it and who choose to voluntarily draw their suspended tier 3 ill health pension (on or after 14 May 2018) on or after age 55 and before age 60, to switch the 85 year rule back on in full for such members	The Council's policy is that any decision involving an additional cost to the Council will need to be supported by a robust business case, clearly setting out the cost/benefit analysis and rationale for the consideration of exercising this discretion. Any such business case must be approved by the Chief Finance Officer and the Head of HROD, in consultation with other senior officers as appropriate, for example, the relevant departmental Chief Officer or school Headteacher.
B30(5) & TP2(1) of Schedule 2	Whether, on compassionate grounds, to waive any actuarial reduction that would normally be applied to deferred benefits which are paid before age 65.	<p>The Council's policy is that any decision involving an additional cost to the Council will need to be supported by a robust business case, clearly setting out the cost/benefit analysis and rationale for the consideration of exercising this discretion. Such business cases must be approved by the Chief Finance Officer and the Head of HROD, in consultation with other senior officers as appropriate, for example, the relevant departmental Chief Officer or school Headteacher.</p> <p>For the purposes of waiving an actuarial reduction, the County Council operates the</p>

		<p>following definition of compassionate grounds:</p> <ul style="list-style-type: none"> • compelling domestic reasons which will affect the ability of the individual to continue with his/her present working arrangements; • ill health which does not meet the criteria for ill health retirement.
B30A(5) & T2(1) of Schedule 2	<p>Whether, on compassionate grounds, to waive any actuarial reduction that would normally be applied to any suspended tier 3 ill health pension benefits which are brought back into payment before age 65</p>	<p>The Council's policy is that any decision involving an additional cost to the Council will need to be supported by a robust business case, clearly setting out the cost/benefit analysis and rationale for the consideration of exercising this discretion. Such business cases must be approved by the Chief Finance Officer and the Head of HROD, in consultation with other senior officers as appropriate, for example, the relevant departmental Chief Officer or school Headteacher.</p> <p>For the purposes of waiving an actuarial reduction, the County Council operates the following definition of compassionate grounds:</p> <ul style="list-style-type: none"> • compelling domestic reasons which will affect the ability of the individual to continue with his/her present working arrangements; • ill health which does not meet the criteria for ill health retirement.
<u>2014 Scheme (mandatory)</u>		
R16(2)(e)	<p>Where Additional Pension Contributions are to be paid by regular contributions in order to purchase additional pension, whether to fund in whole or in part a member's additional pension contribution. The maximum additional pension which can be purchased is £7,026 with effect from 1 April 2019.</p>	<p>The Governance Committee received a report on 22 April 2014 where it agreed the Council's policy as being not to allow this benefit in normal circumstances given the potentially significant costs associated.</p> <p>Where a request to consider this is received, such consideration will only be undertaken in exceptional circumstances and will be subject to a robust business case, clearly setting out the cost/benefit analysis and rationale for the consideration. Any such business case must be approved by the Chief Finance Officer and the Head of HROD, in consultation with other senior officers as appropriate, for example, the relevant departmental Chief Officer or school Headteacher.</p>
R16(4)(d)	<p>Where an Additional Pension Contribution is to be paid by a lump sum contribution in order to</p>	<p>The Governance Committee received a report on 22 April 2014 where it agreed the Council's policy as being not to allow this</p>

	<p>purchase additional pension, whether to fund in whole or in part a member's additional pension contribution. The maximum additional pension which can be purchased is £7,026 with effect from 1 April 2019</p>	<p>benefit in normal circumstances given the potentially significant costs associated.</p> <p>Where a request to consider this is received, such consideration will only be undertaken in exceptional circumstances and will be subject to a robust business case, clearly setting out the cost/benefit analysis and rationale for the consideration. Any such business case must be approved by the Chief Finance Officer and the Head of HROD, in consultation with other senior officers as appropriate, for example, the relevant departmental Chief Officer or school Headteacher.</p>
R30(6) & TP11(2)	<p>Whether to allow an active member who has attained the age of 55 or over, reduces their working hours or grade to receive immediate payment of all or part of their retirement pension to which the member is entitled in respect of that employment subject to an actuarial reduction.</p>	<p>The Governance Committee received a report on 11 September 2012 where it agreed the Council's policy as being not to allow this benefit on the basis that the Council no longer operates a Flexible Retirement Policy for the reasons as set out in the report.</p>
R30(8)	<p>Whether to waive in whole or in part any reduction in a member's pension benefits as a result of a member who has not attained normal pension age but who has attained the age of 55 or over and has elected, under R30(5), to receive immediate payment of a retirement pension.</p> <p>Whether to waive in whole or in part any reduction in a member's pension benefits where a member flexibly retires under R30(6).</p>	<p>The Council's policy is that any decision involving an additional cost to the Council will need to be supported by a robust business case, clearly setting out the cost/benefit analysis and rationale for the consideration of exercising this discretion. Any such business case must be approved by the Chief Finance Officer and the Head of HROD, in consultation with other senior officers as appropriate, for example, the relevant departmental Chief Officer or school Headteacher.</p>
R31	<p>Whether to award additional pension up to the maximum (£7,026 with effect from 1 April 2019) to an active member or a member who was an active member who was dismissed by reason of redundancy, or business efficiency, or whose employment was terminated by mutual consent on grounds of business efficiency within 6 months of the date the member's employment ended.</p>	<p>The Council's policy is that any decision to exercise this discretion will need to be supported by a robust business case, clearly setting out the cost/benefit analysis and rationale for the consideration of exercising this discretion. Any such business case must be approved by the Chief Finance Officer and the Head of HROD, in consultation with other senior officers as appropriate, for example, the relevant departmental Chief Officer or school Headteacher.</p>

TP Schedule 2, para 1(1)(c) and 1(3)	Whether to “switch on” the 85 Year Rule for a member voluntarily drawing benefits on or after age 55 and before age 60.	The Council’s policy is that any decision involving an additional cost to the Council will need to be supported by a robust business case, clearly setting out the cost/benefit analysis and rationale for the consideration of exercising this discretion. Any such business case must be approved by the Chief Finance Officer and the Head of HROD, in consultation with other senior officers as appropriate, for example, the relevant departmental Chief Officer or school Headteacher.
TP3(1), TP Schedule 2, para 2(1), R30(8).	Whether to waive upon the voluntary early payment of benefits, any actuarial reduction on compassionate grounds or, for periods of service to which the compassionate service discretion does not apply, to waive any actuarial reduction on any grounds.	<p>The Council’s policy is that any decision involving an additional cost to the Council will need to be supported by a robust business case, clearly setting out the cost/benefit analysis and rationale for the consideration of exercising this discretion. Such business cases must be approved by the Chief Finance Officer and the Head of HROD, in consultation with other senior officers as appropriate, for example, the relevant departmental Chief Officer or school Headteacher.</p> <p>For the purposes of waiving an actuarial reduction, the County Council operates the following definition of compassionate grounds:</p> <ul style="list-style-type: none"> • compelling domestic reasons which will affect the ability of the individual to continue with his/her present working arrangements; • ill health which does not meet the criteria for ill health retirement.
<u>2014 Scheme (non-mandatory)</u>		
R17 & TP15(2A)	Whether, how much, and in what circumstances to contribute to a Shared Cost Additional Voluntary Contribution (SCAVC) arrangement	The Council has in place a ‘Shared Cost Salary Sacrifice AVC scheme’ (referred to by the Council as AVC Wise) that provides for tax relief and national insurance contributions savings. AVC Wise was introduced on 1st September 2018. FAQs and further information about the scheme is available on the intranet.
R16(16)	Whether to extend the 30 day deadline for member to elect for a Shared Cost Additional Pension Contribution (SCAPC) upon return from a period of absence from work with permission with no pensionable pay (otherwise than because of illness or injury, relevant child-	The Council’s policy is that any decision to extend the deadline for an employee to elect to make pension contributions will need to be supported by a robust business case, clearly setting out the reasons as to why the deadline was not met and any cost implications. Any such business case must be approved by the Chief Finance Officer and Head of HROD, in consultation with other senior officers as appropriate,

	related leave or reserve forces service leave)	for example, the relevant departmental Chief Officer or school Headteacher.
R100(6)	Whether, with the agreement of the Pension Fund administering authority , to permit a member to elect to transfer pension rights from another registered pension scheme into the LGPS, if they had not made such an election to do so within 12 months of first joining the LGPS in that employment	The Council's policy is that any decision to extend the deadline for an employee to elect to transfer pension rights from another registered pension scheme into the LGPS outside of the standard 12 months will need to be supported by a robust business case, clearly setting out the reasons as to why the deadline was not met and any cost implications. Any such business case must be approved by the Chief Finance Officer and Head of HROD, in consultation with other senior officers as appropriate, for example, the relevant departmental Chief Officer or school Headteacher.
R22(7) and (8)	Whether to extend the 12 month time limit within which a member who has a deferred LGPS benefit in England or Wales following the cessation of employment (or cessation of a concurrent employment) after 31 March 2014 may elect not to have their deferred benefits aggregated with their new LGPS employment (or ongoing concurrent LGPS employment) if the member has not made an election to retain separate benefits within 12 months of commencing membership of the LGPS in that new employment (or within 12 months of ceasing the concurrent membership)	The Council's policy is that any decision to extend the 12 month time limit for an employee to elect not to have their deferred benefits aggregated with their new LGPS employment will need to be supported by a robust business case, clearly setting out the reasons as to why the 12 month time limit was not met and any cost implications. Any such business case must be approved by the Chief Finance Officer and Head of HROD, in consultation with other senior officers as appropriate, for example, the relevant departmental Chief Officer or school Headteacher.
TP10(6)	Whether to extend the 12 month time limit within which a member (who has not elected to be treated as a member who, in the same employment, was contributing to the Scheme on both 31 March 2014 and 1 April 2014) who has a deferred LGPS benefit in England or Wales following the cessation of employment before 1 April 2014, to elect to aggregate their deferred benefits with their new LGPS employment that	The Council's policy is that any decision to extend the 12 month time limit for an employee to elect to have their deferred benefits aggregated with their new LGPS employment that commenced after 14 May 2018 will need to be supported by a robust business case, clearly setting out the reasons as to why the 12 month time limit was not met and any cost implications. Any such business case must be approved by the Chief Finance Officer and Head of HROD, in consultation with other senior officers as appropriate, for example, the relevant departmental Chief Officer or school Headteacher.

	commenced on or after 14 May 2018	
R9&R10	How the pension contribution band to which an employee is to be allocated on joining the Scheme, and at each subsequent April, will be determined and the circumstances in which the Scheme employer will, in addition to the review each April, review the pension contribution band to which an employee has been allocated following a material change which affects the member's pensionable pay in the course of a Scheme year (1 April to 31 March)	The Council's policy in relation to assessing the pension contribution band to which an employee is to be allocated is, in addition to on appointment and at each subsequent April, when a pay award is implemented.
R21(4)(a)(iv), R21(4)(b)(iv) and R21(5)	<p>Whether, when calculating assumed pensionable pay when a member is:</p> <ul style="list-style-type: none"> – on reduced contractual pay or no pay on due to sickness or injury, or – absent during ordinary maternity, paternity or adoption leave, or paid shared parental leave, or during paid additional maternity or adoption leave, or – absent on reserve forces service leave, or – retires with a Tier 1 or Tier 2 ill health pension, or – dies in service <p>to include in the calculation the amount of any 'regular lump sum payment' received by the member in the 12 months preceding the date the absence began or the ill health retirement or death occurred. A 'regular lump sum payment' is a payment for which the member's Scheme employer determines there is a reasonable expectation that such a payment would be paid on a regular basis</p>	The Council's policy is that the calculation of assumed pensionable pay will be based on an assessment of the implications of including a 'regular lump sum payment' in the calculation, for example, if this would result in the employee being better off than if they had not been absent. A balance will be struck between this and fairness to the employee. The agreement of the Chief Finance Officer and Head of HROD will be required to exercise this discretion.

<p>R21(5A) and R21(5B)</p>	<p>When a member is:</p> <ul style="list-style-type: none"> – on reduced contractual pay or no pay due to sickness or injury, or – absent during ordinary maternity, paternity or adoption leave, or paid shared parental leave, or during paid additional maternity or adoption leave, or – absent on reserve forces service leave, or – retires with a Tier 1 or Tier 2 ill health pension, or – dies in service <p>if, in the Scheme employer's opinion, the pensionable pay received in relation to an employment (adjusted to reflect any lump sum payments) in the 3 months (or 12 weeks if not paid monthly) preceding the commencement of Assumed Pensionable Pay (APP), is materially lower than the level of pensionable pay the member would have normally received, decide whether to substitute a higher level of pensionable pay when calculating APP, having had regard to the level of pensionable pay received by the member in the previous 12 months</p>	<p>The Council's policy is that the agreement of the Chief Finance Officer and Head of HROD is required to substitute a higher level of pensionable pay when calculating APP. A business case will be required setting out the rationale for the request, including the cost implications and considerations around fairness and equity to the employee.</p>
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