Compliance and Reporting Committee (CRC) Meeting
2 November 2026 11.00am
Room 6.5, 18 Smith Square, London and Microsoft Teams

Paper E: Workplan and Terms of Reference

Key points to note

With the much-appreciated assistance of the committee's working groups the secretariat continues to make progress with the workplan agreed by the committee. Engagement has also commenced to inform the refresh of local pension board guidance through the inaugural Local Pension Board Chairs Forum.

The secretariat continues to keep the existing working group structure under review to ensure it remains the most effective way of supporting delivery of the governance work programme. Having operated since 2022, the groups have played a key role in shaping the scheme's governance framework. As the focus shifts from development towards implementation, support and continuous governance improvement, the committee now needs to determine how its working group arrangements should evolve to support its priorities for 2027.

Recommendation

For the committee to agree the updated workplan at Annex A and determine the preferred approach to its future working group arrangements.

Review of committee Terms of Reference and membership

The secretariat is undertaking a review of each committee's Terms of Reference to promote greater consistency in presentation of governance arrangements, roles and ways of working, while retaining flexibility to reflect the distinct remit and work programme of each committee. As part of this review, the secretariat will consider whether the Terms of Reference remains aligned to the committee's evolving workplan and the implementation of Fit for the Future reforms taking place across the LGPS. The committee's current terms of reference can be found on the Board's website.

The review will specifically consider how governance roles introduced through Fit for the Future, including Independent Persons and LGPS Senior Officers, can best be represented on the committee. Both appropriate levels of representation and the

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selection process for the nomination of specific individuals will need further consideration.

The secretariat is also considering committee membership succession planning. A significant proportion of current this committee's members will reach the end of their first term of appointment during 2027, creating a potential risk to continuity and retention of committee knowledge. The option of staggering the length of reappointments is therefore being considered, alongside making new appointments, to manage this future transition effectively. This can help balance the benefits of member refreshment with the need to retain experience and maintain delivery of the committee's work programme.

Currently the committee currently comprises 19 members drawn from a range of stakeholder groups, including practitioners, audit representatives, member representatives, advisers, local pension board and professional bodies. In total, 13 of the current 19 members are due to complete their first term between May and November 2027.

The committee also has recently had a vacancy appear with Kev Gerard (Carmarthenshire) stepping down.

The secretariat will make recommendations to any proposed changes arising from this review to the committee and Board for consideration at the next round of meetings. The committee are invited to give their views and any steer on how they believe this membership issues should be handled.

Working groups

All working groups have met since the last committee meeting. The Good Governance, Knowledge and Understanding, and Peer Support Working Groups met in July 2026, while the Audit Working Group met in August 2026.

Since the publication of the Fit for the Future statutory guidance, the secretariat has continued its engagement, both with the working groups and wider scheme stakeholders to understand the range of activities to assist funds in implementing the new requirements. A more detailed update on this work is provided under Item 4.

Work on redrafting the local pension board guidance has not yet commenced. However, the secretariat convened the inaugural local pension board chairs' forum to begin engagement with stakeholders and inform the development of this work. The

forum provided an opportunity for chairs from across the LGPS to share experiences, discuss emerging governance issues and engage directly with the secretariat. Attendance and feedback were positive, with strong support for establishing the forum as a regular engagement mechanism. This will help ensure that future guidance is informed by practitioner perspectives and provide an avenue for testing and refining guidance as it is developed.

An overview of the current working groups is below. The Knowledge and Understanding and Good Governance Working Groups have been operating since 2022 and have made a significant contribution to the development of the Fit for the Future policy and guidance. As both groups move towards the completion of their current priority outputs, it is an appropriate point to review their future remit and structure.

The committee is asked to agree the future approach to its working group arrangements, taking account of the evolving work programme and in particular the work outlined under item 4. Options include maintaining the current groups, with their remits refreshed to reflect emerging priorities, bringing them together into a single governance-focused working group or establishing time-limited task and finish groups aligned to specific policy priorities as they emerge.

In determining the preferred approach, the committee should consider the transition from policy development towards implementation and support, the work that remains to be delivered, and the effective use of member and officer resources. The intention is that the committee determines the arrangements that will best support its work programme for 2027.

Working group summary and members

Audit

Meeting Chair	Nemashe Sivayogan (London Borough of Barking and Dagenham)
Supported by	Sara Maxey (Essex); Nick Harvey (CIPFA); Melissa Kelly (Cornwall); Peter Worth (TAS Accounting); Joana Marfoh (Islington); Henning Diederichs (The Institute of Chartered Accountants in England and Wales (ICAEW)); (MHCLG), Isabelle Fabrefa (Wiltshire), Sangeeta Surana (Kent) and Grant Patterson (Public Sector Audit Appoints/Grant Thornton)
Start date	August 2022
Target completion date	March 2027 (will be reviewed once decoupling timetable and exact outputs confirmed)
Meetings since June 2026:	August 2026

Current position

The main aim of this working group is to feed into the policy work for the proposed changes to the decoupling of the pension fund accounts. A full update is at item 5.

Knowledge and understanding

Meeting Chair	John Jones (Local Pension Board Chair Tower Hamlets Pension Fund)
Supported by	Karen Gibson (Dorset); Nick Harvey (CIPFA); Heidi Catherall (Cheshire); Vicky Jenks (Shropshire); Amanda Crawford (Essex); Will King (MHCLG); Ian Colvin (Hymans), Catherine Pearce (AON), Alison Murray (Barnett Waddington), Nick Gannon (The Pensions Regulator), Lisa Clarkson (LGA), Lorraine Bennett (LGA), Toni Durrant (LGA) and Ross Fraser (Scottish Fund representative)
Start Date	December 2022

Target completion Date	December 2027
Meetings since June 2026	7 July 2026

Current position

A full update is provided at item 4. Group to meet on 10 November 2026 to discuss draft guidance shared and publication aiming for December 2027.

Good Governance

Meeting Chair	Vacant
Supported by	Kevin Gerard (Carmarthenshire~~)~~ *no longer a member from October 2026*; Nick Harvey (CIPFA); Will King (MHCLG); Nemashe Sivayogan (London Borough of Barking and Dagenham); Matt Mott (West Yorkshire), Amanda Crawford (Essex), Jo Toomey (Nottinghamshire), Kim Russell (Scottish Fund Representative), Lorraine Bennett (LGA) and Nick Gannon (The Pensions Regulator).
Start Date	November 2022
Target completion date	January 2027
Meetings since June 2026:	7 July 2026

Current position

When the group met on 7 July 2026, they discussed the final statutory guidance and agreed the workplan discussed by the committee. It was agreed that the secretariat would share the conflicts of intertest guidance with the group for comment, when drafted. It is expected that the draft will be shared in November 2026.

Peer support

Meeting Chair	Becky Clough
Supported by	Vicky Jenks, Martin Griffiths (Shropshire), Yvonne Thompson (Hounslow), Miriam Adams (Hackney), Sarah Hargraves (Lambeth), Karen Williams (Clwyd), Nick Gannon (The Pensions Regulator), Glen Cossey (Norfolk), Alistair Wickens (Warwickshire), Vickie Hampshire (West Sussex), Mukhtar Master, Anna Lloyd (Oxfordshire), Gillian Taberner (South Yorkshire Pension Authority), Lisa Garton (East Riding), Gemma Farley, Andrew Boutflower (Hampshire), Yunus Gajra (West Yorkshire), Jayne Brown, Junaid Laly (Lancashire), Mala Visram (London Pension Fund Authority), Jill Murray (Scottish Borders Council) and Nick Orton (Tyne and Wear Pension Fund).
Start Date	November 2024
Target completion date	Ongoing
Meetings since June 2026	July 2026.

Current position

See separate agenda item 6.

Annex A – Compliance and reporting committee workplan 2026/27

Workstream	Details	Timescale
Audit issues	To share views and expertise of administering authorities and scheme employers with government to assist in shaping the proposal and implementation for decoupling the pension fund accounts from the main administering authority accounts To recommend agenda items for the Audit Roundtable meetings.	Target completion date is to be confirmed once timetable confirmed with MHCLG Audit roundtable being held on 19 November 2026.
Knowledge and understanding	To feed views and expertise into updated knowledge and understanding supplementary guidance	Publication December 2026
Good Governance	To feed views and expertise into conflicts of interest policy supplementary guidance	Publication January 2027
Peer Support	To scope out the feasibility of creating a LGPS peer support offer and delivery peer support pilot events (see more detailed paper and timetable at agenda item 6).	Ongoing.
Annual Report guidance	To consider any changes needed to the guidance as they arise, including potentially opt out reporting, Pension Administration Strategy guidance and feedback from funds	To be confirmed
Local pension board support and guidance	To strength the support, networking and learning opportunities for local pension board (LPB) members	To be confirmed
Independent governance review	Specification for procurement initially, then further engagement on other work required.	Specification publication by December 2026
Governance Strategy	Guidance on the preparation of a Governance Strategy	To be confirmed

Workstream	Details	Timescale
guidance		
Training Strategy guidance	Guidance on the preparation of a Training Strategy	To be confirmed
Independent person network	To be scoped out	To be confirmed
LGPS Senior Officer network	To be scoped out	To be confirmed
Breaches framework support	Guidance on reporting specific LGPS breaches to TPR	To be confirmed