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Circular 08/2022
05 August 2022

Dear Colleagues,

Monthly returns to NILGOSC – progress to date, revised schedule and further information

This Circular describes the progress made to date onboarding employers to i-Connect. i-Connect is the new on-line system that allows employers to send members' pension information monthly to NILGOSC rather than submitting an annual return. The first two phases have now been completed successfully. Based on experience and feedback from employers, we have revised the onboarding schedule for those employers who will be submitting an extract return. Please ensure that, if not already onboarded, you know the phase you will be onboarding in and, if supplying data via a payroll extract, have already provided the extract specification to your payroll software provider.

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1. i-Connect Progress

A total of 61 employers have completed the onboarding process and are now making their own regular submissions via i-Connect. A total of 6,892 individual member submissions have been made and, to the credit of those employers, only 9 unexpected errors have occurred. Thank you to all the payroll staff involved in making this such a successful start to the project.

Feedback forms were issued to all onboarded employers at the end of Phase 1. The onboarding process was rated as 8.5 /10.0 and the staff who accepted the one-to-one handover training rated it 9/10. Thank you for your feedback and comments. We have made some changes to the process and asked the software provider to make some amendments based on your feedback.

2. Updated Memorandum of Understanding (MOU)

The Scheme's regulations were amended to permit NILGOSC to request data relevant to members' pensionable service at regular intervals of less than one year. A minor modification has been made to paragraph 2.3 of the existing Memorandum of Understanding with employers to account for this change. There is no requirement to sign this or return it to us. The updated MOU is attached (Appendix 2) and this supersedes any previous version.

3. Onboarding Process

The onboarding process has three main goals; to reconcile data up to the point of onboarding, to position the system to ensure ease of handover and to train employers on the i-Connect system and the changes to administration. This applies whether you are using Online Returns or Extract Returns. **Employers with more than 100 active members will be required to use the Extract Returns unless otherwise agreed with NILGOSC.**

Online Returns

The steps for onboarding via the Online Returns are as follows:

- i We send your nominated main contact (nominated on the i-Connect contact form provided with Circular 12/2021) a pre-populated spreadsheet that contains the member identifiers, current weekly working hours and addresses of all your members who were active in the Scheme in this financial year.
- ii You correct this spreadsheet where necessary and enter the financial data requested for each member for the date interval shown in the top left of the spreadsheet. It's important to note that this date range will always begin 1st April. If your financial year starts before 1st April, please include any financial data for the period between the end of your previous annual return and 1st April. This forms our year-to-date sheet (YTD sheet).
- iii You complete and return this 'YTD' spreadsheet to NILGOSC, and we validate and reconcile the data up to your onboarding date, ensuring that the correct contributions are being paid and that the correct benefits are being recorded. We'll also compare

the returned sheet against the one provided and make any required changes to our records. The data on this sheet will be used as your first submission to i-Connect.

- iv We will then send you another pre-populated spreadsheet that contains details on all your currently active members of the Scheme. This time we will request financial data for the next payroll after your YTD sheet end. We refer to this sheet as 'Submission 1'.
- v You complete and return this 'Submission 1' spreadsheet immediately to NILGOSC as soon as you've completed the payroll following the end of your YTD sheet.
- vi We will then validate the data and prepare i-Connect for handover. We will ensure your next submission is populated with financial data for a single payroll period, therefore requiring less time to complete when you next submit data.
- vii We offer you a one-to-one training session on the submission process using this 'Submission 1' spreadsheet. This usually lasts around 30 minutes. The training session is done remotely using Microsoft Teams to show the entire submission process, the reporting functionality and to make you aware of any changes to your administration requirements.
- viii You will then be provided with login details for i-Connect, a list of the major points covered in the training session and two user guides. You will then be responsible for the regular submission of data going forward.

Extract Returns

The extract return process relies heavily on your payroll extract file. **It takes time for payroll software providers to prepare this extract file so you should contact your payroll software provider immediately to begin work on this file.** NILGOSC will accept a test sample of your extract at any time. Based on the test sample, we can provide feedback on problems and advice on what the extract should contain.

The steps for onboarding via the Extract Returns are as follows:

- i We begin by requesting a sample of your extract file, to ensure that it fits with our requirements.
- ii We will test this using our test service and provide feedback. We anticipate testing many iterations of your extract before it is suitable.
- iii Once the extract is suitable, we'll provide a pre-populated spreadsheet containing all your active members' identifiers, current working hours and addresses.
- iv You will correct any errors on this sheet and ensure the identifiers match with your extract. You then return this sheet to NILGOSC.
- v We will use this sheet to bring our data up to date with yours.
- vi Using either individual extracts for each month, an aggregate extract for several months or a spreadsheet, we will ensure that i-Connect is up to date and ready for you to begin using it.
- vii We will offer you a one-to-one training session on the submission process using one of your returns. This usually lasts around 30 minutes. The training session is done remotely using Microsoft Teams to show the entire submission process, the reporting functionality and to make you aware of any changes to your administration requirements.
- viii You will then be provided with login details for i-Connect, a list of the major points covered in the training session and two user guides. You will then be responsible for the regular submission of data going forward.

4. Project Timescales

The i-Connect project commenced in January 2022, with each employer being allocated to an onboarding phase. Employer onboarding is taking place in six phases plus one initial test phase:

- Both the Initial Phase and Phase 1 are complete and went smoothly.
- Phase 2 is scheduled to run from early May 2022 until mid-August 2022. This will be the first phase to include employers using the extract returns.
- Phase 3 is scheduled to run from mid-August 2022 until late January 2023.
- Phase 4 is scheduled to run from late January 2023 until June 2023. Provided we

remain on schedule at this point, we hope that those in Phase 4 will not need to submit a regular annual return for 2022/23.

- Phase 5 is scheduled to run from early June 2023 until late September 2023.
- Phase 6 is scheduled to run from late September 2023 until March 2024. This phase is reserved exclusively for the Education Authority and those schools whose payroll is handled by Education Authority staff.

Given the complexity involved in onboarding larger employers using the extract return method, we have extended the time allotted to these employers by allowing them to continue into the subsequent phase. An employer using the extract method in Phase 3, will start onboarding mid-August 2022 and have until June 2023, the end of Phase 4, to complete their onboarding process.

The onboarding timetable is set out in Appendix 1. If you have any concerns about your position in the onboarding timetable, please email me (i-Connect@nilgosc.org.uk) with your preferred phase and the reason why you wish to move phase. We will try to accommodate changes where possible, but an even distribution is essential as we still have 114 employers to onboard.

5. Other queries

If you have any queries or wish to speak to us, please email in the first instance to i-connect@nilgosc.org.uk and we will either call you to help with any issues you might have or reply to your query.

Yours sincerely

William Girvan

Pensions Dashboard and i-Connect Implementation Manager

Appendix 1 – Employers by Onboarding Phase

Onboarding completed

- Amey Community Ltd
- Apleona HSG Ltd
- Arbour Housing
- Arc21
- Bangor Grammar School
- Belfast Charitable Society
- Blackwater Integrated College
- Braidside Int. Prim. & Nur.Sch
- Campbell College
- Capita Managed IT Sol. Ltd
- City of Derry Airport (Op) Ltd
- Coleraine Grammar School
- Coleraine Harbour Commissioner
- Comhairle na Gaelscolaiochta
- Community Relations Council
- Connswater Homes Ltd
- Corran Integrated P.S.
- Cranmore Integrated PS
- CSSC
- Dominican College, Portstewart
- Drumlins Integrated P.S.
- Foyle & Londonderry College
- Graham Asset Management Ltd
- Grove Community Housing Assoc
- Habinteg H.A. (Ulster) Ltd
- Jordanstown Schools
- Linen Hall Library
- Livestock & Meat Comm. N.I.
- Local Government Staff Comm.
- Loreto College
- Maine Integrated P.S.
- Millennium Integrated P.S.
- Mourne Heritage Trust
- N.I. Co-Ownership H.A.Ltd
- N.I. Council for Int. Educ.
- N.I. Federation of Housing
- N.I. Fishery Harbour Authority
- N.I. Local Gov. Association
- N.I.L.G.O.S.C.
- Newington Housing Association
- Northern Comm Leisure Trust
- Northern Comm Leisure Trust 2
- Oakwood Integrated P.S.
- Outdoor Recreation N.I.
- Phoenix IPS
- Rainey Endowed School
- Roe Valley Integrated P.S.
- Royal Belfast Acad. Instit.
- Rural Housing Association
- Sacred Heart Grammar School
- Spires Integrated P.S.
- St Colman's College
- St Joseph's Grammar School
- St Mary's Grammar School
- St Matthew's Housing Assoc Ltd
- St Patrick's Grammar School, Armagh
- St Patricks Grammar School,
Downpatrick
- Ulidia Integrated College
- Visit Derry
- Wallace High School
- Woodvale & Shankill Com HA Ltd

Appendix 1 – Employers by Onboarding Phase

Remaining in Phase 2 – May 2022 to August 2022

- Belfast City Council
- Belfast Metropolitan College
- CCEA
- Enniskillen Royal Grammar School
- Hazelwood College
- Loughview Integrated P.S.
- Millennium Forum
- Northern Ireland Hospice
- St Louis Grammar School (Ballymena)
- St Louis Grammar School (Kilkeel)

Phase 3 – August 2022 to January 2023

- Abbey Christian Brothers G.S.
- Aquinas Diocesan G.S.
- Ards & North Down BC
- Arts Council of N.I.
- Belfast High School
- Bridge Integrated P.S.
- Council For Catholic Main. Sch
- Drumragh Integrated College
- Fermanagh & Omagh DC
- Friends School
- Loreto Grammar School
- Mid & East Antrim BC
- Mount Lourdes Grammar School
- N.I. Transport Holding Company
- New-Bridge Integrated College
- Portadown Integrated P.S.
- Shimna Integrated College
- South Eastern Regional College
- South West College
- Southern Regional College
- Sport Northern Ireland
- St Mary's Christian Brothers
- St Mary's University College
- St Michael's College
- St Patrick's Academy
- Strangford College
- Strathearn School
- Ulsterbus Limited
- Visit Belfast

Phase 4 – January 2023 to June 2023

- Acorn Integrated P.S.
- Antrim and Newtownabbey BC
- Armagh Observ & Planetarium
- Assumption Grammar School
- Ballymena Academy
- Causeway Coast & Glens BC
- Christian Brothers Gr. School
- Citybus Limited
- Dalriada School
- Dominican College Belfast
- Hazelwood Int PS Ltd
- Lagan College
- Larne Grammar School
- Libraries N.I.
- Malone College
- Middletown Centre For Autism
- N.I. Railway Company Limited
- Newry, Mourne & Down DC

Appendix 1 – Employers by Onboarding Phase

- North Belfast H.A. Ltd
- North Coast Integrated College
- Northern Ireland Screen
- Our Lady & St Pat's College
- Probation Board for N.I.
- Rathmore Grammar School
- Royal School Armagh
- Saints & Scholars Int. P.S.
- Sperrin Integrated College
- St Columb's College
- St Dominic's High School
- Sullivan Upper School
- University Of Ulster

Phase 5 – June 2023 to September 2023

- Apex Housing Association
- Ark Housing Association N.I.
- Armagh Banbridge Craigavon BC
- Belfast Royal Academy
- BWUH Ltd
- Cedar Integrated P.S.
- Choice Housing Ireland Limited
- Construction Ind. Training Bd.
- Derry City & Strabane DC
- General Teaching Council N.I.
- Greenwich Leisure Limited
- Hunterhouse College
- Integrated College Dungannon
- Lisburn & Castlereagh CC
- Lumen Christi College
- Methodist College
- Mid Ulster DC
- Mill Strand Integrated P.S.
- N.I. Fire & Rescue Service
- N.I. Housing Executive
- North West Regional College
- Northern Regional College
- Omagh Integrated P.S.
- Our Lady's Grammar School
- Radius Housing Association Ltd
- Rowandale Integrated Primary
- Royal School Dungannon
- Slemish Integrated College
- St Malachy's College
- St Ronan's College
- Stranmillis University College
- Thornhill College
- Tourism NI
- Victoria College
- Windmill Integrated P.S.

Phase 6 – September 2023 to March 2024

- Education Authority (all regions)
- Enniskillen Integrated P.S.
- Erne Integrated College
- Oakgrove Integrated College
- Oakgrove Integrated P.S.

Appendix 2 – Memorandum of Understanding

LOCAL GOVERNMENT PENSION SCHEME FOR NORTHERN IRELAND

Memorandum of Understanding Regarding Compliance

with Data Protection Law

1 Definitions

| | |
|---------------------|---|
| Active Member | An employee of an Employing Authority who is: <ul style="list-style-type: none">- Paying contributions to the Scheme; or- Treated as paying contributions to the Scheme; or- Absent from that employment for one of the reasons made in Regulation 13. |
| Data Controller | Shall have the same meaning as “controller” as defined in the GDPR at article 4 |
| Data Processor | Shall have the same meaning as “processor” as defined in the GDPR at article 4 |
| Data Protection Law | The Data Protection Act 1998, the Data Protection Directive (95/46/EC), the Electronic Communications Data Protection Directive (2002/58/EC), the Privacy and Electronic Communications (EC Directive) Regulations 2003 (SI 2426/2003) (as amended), the GDPR and all applicable laws and regulations relating to Personal Data and privacy which are enacted from time to time, including (where applicable) the guidance and codes of practice issued by the Information Commissioner’s Office and any other competent authority. |
| Deferred Member | An employee or former employee of an Employing Authority who <ul style="list-style-type: none">- has the required qualifying service under the Regulations and/or the Local Government Pension Scheme (Amendment and Transitional Provisions) Regulations (NI) but who is no longer an active member of the Scheme in relation to that employment; and- has not started to receive any pension under the Scheme in relation to that employment |

Appendix 2 – Memorandum of Understanding

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|------------------------|--|
| DPO | Data Protection Officer |
| Employing Authority | <p>A body employing employees who are entitled to be members of the Scheme or which is a local authority within the meaning of the Superannuation (NI) Order 1972.</p> <p>For the avoidance of doubt this term shall include, without limitation, admission bodies and designated bodies, all councils in Northern Ireland and the Northern Ireland Housing Executive. It shall also include former employing authorities.</p> |
| Fund | The pension fund maintained by NILGOSC as required by Regulation 61(1) of the Regulations. |
| GDPR | The General Data Protection Regulation (EU) 2016/679 |
| Members | <p>An Employing Authority's current and former employees who are active, deferred or pensioner members of the Scheme.</p> <p>This shall include any deferred or pensioner members who have not been employees of the Employing Authority but to whom inherited liabilities (as defined in the Regulations) assumed by the Employing Authority relate.</p> |
| Members' Personal Data | Personal Data relating to the Members and, where relevant, the Member's spouse, civil partner, cohabiting partner, dependant, child or nominee. |
| NILGOSC | The Northern Ireland Local Government Officers' Superannuation Committee, a statutory body established under the Superannuation (NI) Act 1950 and under the Regulations, which administers the Scheme in accordance with the Regulations. |
| The Parties | NILGOSC and the Employing Authority. |
| Pensioner Member | An employee or former employee of the Employing Authority is a person who was an active member of the Scheme or a deferred member of the Scheme and who is in receipt of a benefit from the Scheme relating to that membership. |
| Personal Data | Any information referring to an identified or identifiable natural person, as defined at Article 4 of the GDPR. |
| The Regulations | The Local Government Pension Scheme (Northern Ireland) Regulations 2014, as amended. |
| The Scheme | The Local Government Pension Scheme for Northern Ireland, which is an occupational pension scheme registered under section 153 of the Finance Act 2004, and the rules of which are set out in the Regulations. |

Appendix 2 – Memorandum of Understanding

1.1 Any reference to a regulation in this document shall be a reference to the named regulation in the Local Government Pension Scheme Regulations (NI) 2014, unless otherwise stated.

1.2 All references to legislation in this document shall be taken to be references to that legislation as amended or to any replacement or re-enactment of that legislation for the time being in force.

2 Introduction

2.1 NILGOSC manages and administers the Scheme and maintains the Fund in accordance with its statutory duties and powers under Regulation 60(4) and 61(1) of the Regulations and Schedule 3 to the Regulations.

2.2 The Parties are required to share Members' Personal Data, in order for NILGOSC:

- to fulfil its statutory duties to manage and administer the Fund under Regulation 60(4) and 61(1) of the Regulations and Schedule 3 to the Regulations; and
- to provide the Members (and their dependants where relevant) with benefits in accordance with Regulations 1 – 59 of the Regulations, including but without limitation benefits payable upon retirement; ill-health benefits; death grants; survivors' pensions to Members' spouses, civil partners and co-habiting partners; children's pensions upon the death of the Member; and to offer Members the option of paying additional voluntary contributions to one or more providers or the option of purchasing additional pension in accordance with the Regulations; and
- to perform tasks that are required to be carried out in the exercise of the official authority vested in NILGOSC by the Regulations and any and all other legislation; and
- to comply with all other legislation governing or regulating the Scheme and any other relevant legislation, including but without limitation, disclosure regulations requiring the provision of information to members and other stakeholders, automatic enrolment and other pensions legislation, taxation legislation.

2.3 The Employing Authority is under a statutory obligation, as detailed in Regulation 90, 3A of the Regulations, to

- inform NILGOSC of all decisions concerning members made by it; and
- to give NILGOSC such other information as it requires for discharging its statutory Scheme functions; and
- provide certain Personal Data at regular intervals of periods of less than one year to NILGOSC, in relation to Members who have been active members of the Scheme in that Scheme year, including each Member's name, gender, date of birth, national insurance number, a unique reference number relating to each employment in which that employee has been an active member, the dates of active membership, pensionable pay, employer contributions, employee contributions including details of contributions made while Regulation 12 (temporary reduction in contributions) applied, details of any additional pension contributions and additional voluntary contributions;

Appendix 2 – Memorandum of Understanding

and it is under statutory obligations to provide information to NILGOSC under automatic enrolment legislation.

2.4 This Memorandum of Understanding sets out:

- (a) the basis on which data will be shared between the Parties;
- (b) NILGOSC's expectations of the Employing Authority during its participation in the Fund;

in order to comply with Data Protection Law, including the GDPR, which will have direct legal effect in the UK on and after 25 May 2018.

3 Data Controllers

3.1 The Parties acknowledge that:

- (a) they shall not hold a pool of joint data;
- (b) they are not joint controllers in respect of any data shared between them;
- (c) each shall be a separate and independent data controller in relation to the Members' Personal Data it holds;
- (d) each shall act as data controller in relation to Personal Data transferred to them;
- (e) each shall be responsible for complying with the requirements in Data Protection Law that are applicable to it as a data controller.

4 Data Sharing

4.1 The Parties confirm that they understand their respective obligations under Data Protection Law as data controllers and agree to only process Members' Personal Data:

- (a) fairly and lawfully and in accordance with the data protection principles set out in Data Protection Law;
- (b) where there are lawful grounds for doing so; and
- (c) in accordance with Data Protection Law and best practice guidance (including the Data Sharing Code issued by the Information Commissioner's Office and updated from time to time).

4.2 Each Party shall separately inform the Members (as required under Data Protection Law) of the respective purposes for which they will each process their Personal Data and provide all required information to ensure that the Members understand how their Personal Data will be processed in each case by NILGOSC or Employing Authority (as applicable). The Employing Authority's privacy notice to Members will inform them that their Personal Data will be provided to NILGOSC and a copy of that notice will be provided to NILGOSC on request.

4.3 Each Party confirms that it understands its respective obligations under Data Protection Law, to ensure that the Members' Personal Data of which it is a data controller is kept and used securely at all times and to take such technical and organisational security measures against unauthorised and unlawful processing of, accidental or unlawful destruction, loss, alteration, unauthorised disclosure of, or

Appendix 2 – Memorandum of Understanding

access to the Members' Personal Data transmitted, stored or otherwise processed as may be required. Such measures will have due regard to the state of technological development and the cost of implementation of these measures, to ensure a level of security appropriate to the harm that might result from such processing and the nature, scope, context and purposes of processing the Members' Personal Data and the risk or likelihood and severity for the rights and freedoms of data subjects. Such measures will ensure:

- (a) the ongoing confidentiality, integrity, availability and resilience of processing the Members' Personal Data;
- (b) the ability to restore the availability and access to the Members' Personal Data in a timely manner in the event of a physical or technical incident;
- (c) carrying out of regular testing, assessing and evaluating the effectiveness of technical and organisational measures for ensuring the security of the processing.

4.4 Each Party undertakes to notify the other as soon as practicable if an error is discovered in the Members' Personal Data of which it is a data controller and which was received from or a copy of which has been provided to the other Party, to ensure that such other Party is then able to correct its own records. This will happen whether the error is discovered through existing data quality initiatives or is flagged up through some other route (such as the existence of errors being directly notified to NILGOSC or Employing Authority (as appropriate) by the Member (or the Member's dependants, spouse/civil partner) themselves).

5 Transfer of Members' personal data

5.1 The Parties agree that Members' Personal Data will only be transferred from one Party to the other via an acceptable method specified by NILGOSC which may include any of the following:

- (a) face to face
- (b) courier
- (c) secure email
- (d) SFTP link
- (e) encrypted removable media
- (f) access secure website
- (g) third party solution as agreed by the Parties, including the i-Connect portal

5.2 Each Party will, when transferring the Members' Personal Data of which it is the data controller to the other Party, ensure that that data is secure during transit (whether physical or electronic).

5.3 If either NILGOSC or the Employing Authority appoints professional advisers, third party administrators or another entity which provides other services involving the transfer of Members' Personal Data, those third parties will be data processors or data controllers in their own right. NILGOSC or the Employing Authority (as applicable) will comply with its own obligations in accordance with Data Protection Law (in particular, by ensuring that any entity to which it transfers Members' Personal Data also complies with Data Protection Law) and shall ensure that that nothing in the

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terms of engagement between NILGOSC or the Employing Authority (as applicable) and such third party would contradict this Memorandum of Understanding.

- 5.4 Where the Employing Authority appoints a person as described in clause 5.3 and where that person is instructed to transfer the data to NILGOSC on behalf of the Employing Authority, the Employing Authority shall procure that any such transfer shall also be made in accordance with this clause 5.

6 Rights of Members (including the Member's dependants, spouses/civil partners (where applicable))

- 6.1 Each Party shall, in respect of the Personal Data of which it is a data controller, respond to any requests from Members to have access to any of their Personal Data or a complaint or enquiry relating to that Party's processing of the Members' Personal Data received by that Party in line with its own obligations under the Data Protection Law.
- 6.2 Each Party agrees to provide reasonable assistance to the other as is necessary to enable the other Party to comply with any such requests in respect of Members' Personal Data of which that Party is a data controller and to respond to any other queries or complaints from Members.

7 Data Security Breaches and Reporting Procedures

- 7.1 Each Party confirms that it understands its respective obligations under Data Protection Law in the event of any Personal Data breach, unauthorised or unlawful processing of, loss or destruction of or damage to any of the Members' Personal Data, including (where necessary) an obligation to notify the Information Commissioner's Office and/or the Member(s).

8 Responsibilities of Employing authorities

- 8.1 Notwithstanding the statutory obligations which apply to Employing Authority's under the Regulations and as a data controller under Data Protection Law, NILGOSC, as Administering Authority for the Fund, expects Employing Authorities participating in the Fund to comply with the responsibilities set out below in relation to Members' Personal Data.
- 8.2 On request, the Employing Authorities will inform the Employer Liaison Officer at NILGOSC of any qualified person appointed to fulfil the role DPO together with contact details for the DPO. If the Employing Authority has not appointed a DPO, the Employing Authority, on request, will inform the Employer Liaison Officer at NILGOSC of the details of a nominated person for GDPR compliance purposes.
- 8.3 The Employing Authority will demonstrate to NILGOSC's satisfaction when dealing with ill health early retirement applications for current employees that explicit Member consent has been received which gives consent to processing by both the Employing Authority and NILGOSC. In the absence of such consent, NILGOSC may not be able to process the Member's application.
- 8.4 The Employing Authority acknowledges the financial penalties that can be imposed by the Information Commissioner's Office in relation to breaches of Data Protection Law

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and will inform NILGOSC as soon as practicable from the point that it becomes aware that the Employing Authority may be liable to pay such a financial penalty.

9 Compliance with the Memorandum of Understanding

9.1 Failure by the Employing Authority to comply with the terms set out in this Memorandum of Understanding may result in NILGOSC taking any or all of the following actions:

- (a) reporting the Employing Authority's non-compliance to the Information Commissioner's Office where a material breach has taken place;
- (b) reporting the Employing Authority's non-compliance to The Pensions Regulator where a material breach has taken place;
- (c) ceasing to share any Members' Personal Data with the Employing Authority until it receives reasonable assurances that adequate controls are in place.

10 Review and Amendment of Memorandum of Understanding

10.1 NILGOSC will review the Memorandum of Understanding from time to time. NILGOSC reserves the right to amend the Memorandum of Understanding at any time and with immediate effect and will provide written notice to the Employing Authority of such amendment. The Employing Authority's consent is not required for any such amendment to be effective.