NILGOSC
NORTHERN IRELAND LOCAL GOVERNMENT OFFICERS' SUPERANNUATION COMMITTEE

GOVERNANCE POLICY STATEMENT

Reviewed: April 2025

Approved: May 2025

1. INTRODUCTION

1.1 The Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC) is required by Section 62 of the Local Government Pension Scheme Regulations (Northern Ireland) 2014 (the Regulations) (as amended) to prepare, maintain and publish a Governance Policy Statement setting out details about whether it delegates its function or part of its function in relation to maintaining a pension fund to a sub-committee or an officer of NILGOSC.

2. CONSTITUTION AND STATUTORY FRAMEWORK

2.1 NILGOSC is a Non-Departmental Public Body managed by a Management Committee (the Committee), established by the Local Government Superannuation Act 1950. The constitution and powers of the Committee are set out in Schedule 3 of the Regulations. The sponsor Department is the Department for Communities.

2.2 NILGOSC is a body corporate with perpetual succession and a common seal. The Committee is charged with performing such functions as assigned to it by the Regulations. Furthermore, it must also manage a fund in accordance with the Local Government Pension Scheme (Management and Investment of Funds) Regulations (Northern Ireland) 2000 (as amended).

2.3 In accordance with the Local Government Pension Scheme (Governance) (Amendment) Regulations (Northern Ireland) 2015, the Department of the Communities designated the Committee as the Pension Board of the Local Government Pension Scheme for Northern Ireland.

3. COMPOSITION AND APPOINTMENT

3.1 The Committee shall consist of a Chairperson and the following other members:

(a) five members appointed by the Minister for Communities (the Minister) after consultation with such organisations as may be recognised by him as representative of Scheme employers; and

(b) five members appointed by the Minister after consultation with such organisations as may be recognised by him as representative of employees affected by the Regulations.

(c) two members appointed by the Minister who are deemed by him to be appropriate.

4. RESPONSIBILITIES AND AUTHORITY

4.1 The Committee has overall responsibility for the governance and administration of NILGOSC. It also has corporate responsibility for ensuring that NILGOSC complies with any statutory or administrative requirements for the use of public funds and for promoting the efficient, economic and effective use of staff and other resources.

4.2 The powers of the Committee are set out in Schedule 3, Part 2 of the Regulations and its responsibilities in the Terms of Reference for the Committee approved by the Department for Communities.

5. DELEGATION OF AUTHORITY

5.1 Subject to any overriding provision to the contrary, the Committee may delegate responsibility for specified matters to:

(i) A Sub-Committee of the Committee
(ii) A Sub-Committee of Officers
(iii) Any officer

5.2 Committee members serve on a part-time basis. To the extent permitted by the legislation under which the Committee is established, responsibility for day-to-day management matters is delegated to the Secretary so far as is practicable, within a clearly understood framework of strategic control.

5.3 A Scheme of *Delegations of Authority* sets out those matters that are delegated and those matters that are reserved for the Committee. A copy is attached at Appendix A.

6. AVAILABILITY

6.1 This Statement and other related documents (Delegations of Authority, Terms of Reference and Standing Orders) are publicly available through NILGOSC's Publication Scheme in accordance with the Freedom of Information Act (2000). The documents are available on the NILGOSC website at http://www.nilgosc.org.uk/publication-scheme. Alternatively, a copy may be requested from governance@nilgosc.org.uk.

NILGOSC
NORTHERN IRELAND LOCAL GOVERNMENT OFFICERS' SUPERANNUATION COMMITTEE

DELEGATIONS

OF

AUTHORITY

Last Amended: February 2022

Northern Ireland Local Government Officers' Superannuation Committee

DELEGATIONS OF AUTHORITY

1. Matters Reserved for Management Committee Approval

1.1 Governance

1.1.1 The following matters are reserved to the Management Committee:-

(i) Approval of Standing Orders & Delegations of Authority
(ii) Approval of arrangements for dealing with complaints;
(iii) Approval of the Equality Scheme;
(iv) Approval of the Freedom of Information Publication Scheme;
(v) Establishment of Sub-Committees;
(vi) Approval of the Risk Management Policy and Risk Register.

1.2 Strategy, Plans and Budgets

1.2.1 The following matters are reserved to the Management Committee:-

(i) Definition of the Committee's Vision, Mission, Aims and Objectives;
(ii) Approval of Corporate Plan;
(iii) Approval of Annual Budget;
(iv) Monitoring of Performance and Budget on an annual basis.

1.3 Staffing

1.3.1 The following matters are reserved to the Management Committee:-

(i) Appointment or dismissal of the Secretary and Deputy Secretary;
(ii) Approval of the Appointments Procedure;
(iii) Approval of the Disciplinary Procedure;
(iv) Approval of the Grievance Procedure;
(v) Approval of the Redundancy Policy;
(vi) Approval of the Staff Code of Conduct;
(vii) Approval of the Discretionary Policies under the Local Government Pension Scheme Regulations (Northern Ireland) 2014 including the Policy Statement under Regulation 66 and the Discretionary Policy under the Local Government (Early Termination of Employment)(Discretionary Compensation) Regulations (Northern Ireland) 2007;
(viii) Approval of any substantial organisational restructuring which involves any compulsory redundancy.

1.4 Investment Management

1.4.1 The following matters are reserved to the Management Committee:-

(i) Approval of the Statement of Investment Principles;
(ii) Approval of the Funding Strategy Statement;
(iii) Approval of the Responsible Investment Strategy
(iv) Approval of List of Short Term Investment Institutions.
(v) Approval of appointment and termination of Fund Managers or investment in a fund managed by a fund manager new to NILGOSC (with exception noted below)

(vi) Approval of the appointment of a custodian;
(vii) Approval of the appointment of a fund investment advisor;
(viii) Approval of the appointment of the fund actuary;
(ix) Approval of the assumptions for the triennial valuation.

1.4.2 Under matter 1.4.1(v) the Secretary is authorised to approve collaborative infrastructure commitments up to a maximum of ¼% of the total fund per individual investment.

1.4.3 The Secretary is responsible for the authorisation and execution of contracts approved by the Management Committee in line with 1.4.1 above.

1.5 Financial Arrangements

1.5.1 The following matters are reserved to the Management Committee:-
(i) Approval of the writing-off of any loss in excess of £100,000;
(ii) Approval of the Raising Concerns, Anti-Bribery and Anti-Fraud policy.

1.6 Purchasing

1.6.1 The following matters are reserved to the Management Committee:-

(i) Approval of the Purchasing Policy;
(ii) Approval of a contract under which the annual spend exceeds £100,000* or total spend exceeds £500,000*;
(iii) Approval of capital projects of which the annual charge exceeds £100,000* or total spend exceeds £500,000*;
(iv) Approval of IT projects of which the annual charge exceeds £100,000* or total spend exceeds £500,000*;
(v) Approval of single tender actions exceeding £5,000.

** net of VAT*

1.6.2 The Secretary is responsible for the authorisation and execution of contracts approved by the Management Committee in line with 1.6.1 above.

1.7 Auditing and Reporting

1.7.1 The following matters are reserved to the Management Committee:-

(i) Approval of the Annual Report and Audited Financial Statements;
(ii) Appointment of an Internal Auditor;
(iii) Approval of the Terms of Reference of the Audit Committee.

1.8 Pension Scheme

1.8.1 The following matters are reserved to the Management Committee: -

(i) Admission of a Scheme Employer;

(ii) Approval of action following the determination of the Pensions Ombudsman to overturn a decision of the Management Committee or the Internal Dispute Resolution Committee.

2. Delegation of Authority

2.1 The Committee may appoint a sub-committee or an officer employed by the Committee to discharge, with or without restrictions or conditions as the Committee thinks fit, any of the functions assigned to the Committee by the Local Government Pension Scheme (Management and Investment of Funds) Regulations (Northern Ireland) 2000 or the Local Government Pension Scheme Regulations (Northern Ireland) 2014 and the Transitional Regulations.

2.2 The Secretary is responsible for all other matters not precluded under these Delegations of Authority. The Secretary is not restricted from exercising his/her own delegation to NILGOSC officers for any of the matters for which he/she is responsible but is accountable for the actions of all officers exercising a delegation. The Secretary has delegated authority to the Deputy Secretary for all matters not precluded by these Delegations of Authority and this delegation can be rescinded at any time.

2.3 The Fund Managers are responsible for the investment of the fund within the terms of their Investment Management Agreement or equivalent agreement.

2.4 The Management Committee has established a sub-committee to determine Stage II reviews undertaken as part of the Internal Dispute Resolution Procedure. This is a decision making body and the terms of reference are set out at Schedule 1.

2.5 The Committee may appoint a Staff Appeals Committee on an ad-hoc basis to hear staff grievance and disciplinary appeals. The Staff Appeals Committee will consist of three Committee members and, unless otherwise precluded, be chaired by the Deputy Chairperson. The Staff Appeals Committee will have delegated powers to reach a decision on behalf of the Committee.

3. Custody of Seal and Sealing of Documents

3.1 The Secretary shall hold the common seal in a safe place secured under lock.

3.2 All deeds and other documents to which the Common Seal of the Committee shall be required to be affixed shall be sealed and witnessed by the Secretary, Deputy Secretary or Acting Secretary.

3.3 The use of the Seal will be recorded in the Seal Log and will be reported at the next meeting of the Committee.

4. Signature of Documents

4.1 Every document signed by the Secretary, the Deputy Secretary or any other person authorised to act in that behalf will be a document purporting to be an instrument issued by the Committee.

5. Urgent Decisions

5.1 The Secretary is empowered to take urgent action on behalf of the Committee in matters which would normally have been considered by the Committee itself but where no meeting of the Committee is available for that purpose. On all such occasions he/she shall consult first with the Chairperson, or in the absence of the Chairperson with the Deputy Chairperson, or in the absence of the Deputy Chairperson with another Committee member, before taking action and shall seek endorsement of his/her action at the next Committee meeting.

INTERNAL DISPUTE RESOLUTION COMMITTEE

TERMS OF REFERENCE

1. CONSTITUTION

1.1 At a meeting on 24 August 2021, the Northern Ireland Local Government Officers' Superannuation Committee (the Management Committee) resolved to establish a sub-committee which would be responsible for undertaking Stage Two reviews under NILGOSC's Internal Dispute Resolution Procedure (IDRP).

1.2 The sub-committee will be known as the Internal Dispute Resolution Committee (the Committee).

1.3 The Management Committee also resolved to review the establishment of the sub-committee after a period of 12 months.

2. MEMBERSHIP

2.1 The membership of the Committee shall consist of a minimum of 5 members appointed by the Management Committee.

2.2 All members of the Management Committee are eligible to sit on the Internal Dispute Resolution Committee and have voting rights.

2.3 The duties and responsibilities of a member of the Committee are in addition to those set out for a member of the Management Committee.

2.4 The Chairperson of the Committee shall be appointed by the Committee. In the absence of the Chairperson the Committee will appoint a Chairperson to chair the meeting.

2.5 The Chairperson will ensure the orderly conduct of the meeting, deliver a report of the Committee to the Management Committee and sign, on behalf of the Committee, the minutes of the previous meeting once agreed by the Committee. The Chairperson will also have the casting vote in the case of an equality of votes by way of a second vote.

2.6 The Committee will be provided with a secretarial function by the NILGOSC Legal team.

3. AUTHORITY

3.1 The Internal Dispute Resolution Committee is a decision making body.

3.2 Part 2 of Schedule 3 of Regulation 60(2) of the Local Government Pension Scheme Regulations (Northern Ireland) 2014 states that the [Management] Committee may appoint a sub-committee or an officer employed by the [Management] Committee to discharge, with or without restrictions or conditions as the [Management] Committee thinks fit, any of the functions assigned to the [Management] Committee by the Local Government Pension Scheme (Management and Investment of Funds) Regulations (Northern Ireland) 2000(a), or these Regulations and the Transitional Regulations.

3.3 Regulation 86(1) provides that where an application about a disagreement has been made under regulation 84 (right to apply for an appointed person to review a decision), an application may be made to the [Management] Committee to reconsider the disagreement by the person who applied under regulation 84.

3.4 The role of the Committee is to reconsider the application made under Regulation 86(1), under the authority given to it as a sub-committee under Regulation 60(2) and the decision of the Management Committee made on 24 August 2021.

3.5 The Committee will be provided with advice by the NILGOSC Legal Team. The Committee is also authorised to obtain independent advice if it considers this necessary.

4. MEETINGS

4.1 The Committee will meet as, and when, necessary to reconsider applications made under Regulation 86(1) of the Local Government Pension Scheme Regulations (Northern Ireland) 2014.

4.2 A minimum of 3 members of the Committee will be present for the meeting to be deemed quorate.

4.3 Committee meetings will normally be attended by a member of the NILGOSC legal team.

4.4 A minute will be kept of each meeting of the Committee and agreed by the Committee at its next available meeting.

5. RESPONSIBILITIES

5.1 The Committee will make a decision on matters raised by an application under regulation 86(1).

5.2 The Committee will ensure that it has all such information that it considers necessary before it makes such a decision.

5.3 The Committee will ensure that a record is maintained of the rationale for its decision and that the decision is issued to the parties to the disagreement in writing.

5.4 Separately, the Committee will note, without any investigation, any service delivery issues that could have significant implications for the organisation and bring those to the attention of the Management Committee.

6. REPORTING

6.1 The Chairperson will provide a written report of the work of the Committee at the next available meeting of the Management Committee. The report will entail:

i. The quantum of Stage II reviews undertaken by the Committee since the last report
ii. The quantum of Stage II reviews which remain unreviewed

iii. Brief, and anonymised, description of the type of each application reviewed and the outcome of the review
iv. An alert if the Committee has made a decision that could have further ramifications outside of its terms of reference
v. An alert if the application identified any service delivery issues that could have significant implications for the organisation.