

| <b>Subject area</b>   | <b>Action required</b>  | <b>Developments since March 2026</b>  |
|---|---|---|
| 1: New strategies and policies  | 1a Schedule review of the existing policies and approval of the new policies taking into account the timing of Board and Committee meetings in the next 6-9 months  | Awaiting finalisation of regs and guidance  |
|   | 1b Wait and see if the new Governance Strategy will replace the current Governance Compliance Statement for the 2025/26 report and accounts   | Awaiting finalisation of regs and guidance  |
| 2. Constitution changes - needed for the senior LGPS officer and independent person | 2a Check the process for approving changes to the Constitution, Terms of Reference, Scheme of Delegation and raise with senior officers e.g. the Section 151 Officer, Monitoring Officer, Chief Executive and possibly the HR Director. Timetable the process to take to full Council and Selection and Member Services Committee | Awaiting finalisation of regs and guidance<br>Officers to meet in June 2026 with KCC's Legal and Democratic Services to discuss |
| 3: Senior LGPS Officer  | 3a Review the current role of Head and Pensions and Treasury and either amend it reflect the new requirements or create a new senior LGPS officer role  | Awaiting finalisation of regs and guidance.<br>Discussions with S.151, KCC HR, Legal and Democratic Services ongoing.           |
|   | 3b Review the Constitution, Scheme of delegation and Pension Fund Committee's Terms of Reference to allow for the role  | Awaiting finalisation of regs and guidance.<br>Discussions with S.151, KCC HR, Legal and Democratic Services ongoing.           |
|   | 3c Review any sub-scheme of delegation to allow for the role  | Awaiting finalisation of regs and guidance.<br>Discussions with S.151, KCC HR, Legal and Democratic Services ongoing.           |
|   | 3d Ensure the senior LGPS officer represents the Fund on any officer working group of Border to Coast Pensions Partnership  | Awaiting finalisation of regs and guidance.<br>Discussions with S.151, KCC HR, Legal and Democratic Services ongoing.           |
|   | 3e Consider what the appointment process will be, which may depend on whether a new role is created or an existing officer role is designated to this role.   | Awaiting finalisation of regs and guidance.<br>Discussions with S.151, KCC HR, Legal and Democratic Services ongoing.           |
|   | 3f Consider the appropriate level of remuneration   | Awaiting finalisation of regs and guidance.<br>Discussions with S.151, KCC HR, Legal and Democratic Services ongoing.           |
|   | 3g Appoint to the new role within 6 months of the regulations coming into force   | Awaiting finalisation of regs and guidance.<br>Discussions with S.151, KCC HR, Legal and Democratic Services ongoing.           |
| 4: Independent  | 4a Review the Constitution and Pension Fund Committee's Terms of Reference to   | Awaiting finalisation of regs and guidance  |

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| Person                            | allow for the role - noting the current expectation that it is a non-voting committee member   |  |
|                                   | 4b Review the scheme of Delegation, sub-scheme of delegation and possibly the Administering Authority's discretions policy, to identify where the independent person's support could or should be included | Awaiting finalisation of regs and guidance |
|                                   | 4c Consider what the appointment process will be, and consider starting the recruitment process early to navigate HR processes   | Awaiting finalisation of regs and guidance |
|                                   | 4d Consider the appropriate level of remuneration  | Awaiting finalisation of regs and guidance |
|                                   | 4e Appoint to the new role within 6 months of the regulations coming into force  | Awaiting finalisation of regs and guidance |
| 5: Knowledge and Understanding    | 5a Build on the Fund's existing approach, keep records of all training and ensure the new training plan is adhered to  | Awaiting finalisation of regs and guidance |
|                                   | 5b Encourage Committee and Board members to feed in thoughts on the existing approach  | Awaiting finalisation of regs and guidance |
|                                   | 5c The senior LGPS officer should ensure training logs are reviewed regularly and identify any non-compliance  | Awaiting finalisation of regs and guidance |
|                                   | 5d Put the new training strategy on the agenda for the Pensions Board and Pensions Committee March meetings  | Awaiting finalisation of regs and guidance |
|                                   | 5e Review and amend the Board and Committee's terms of reference to reflect the new knowledge and understanding requirements   | Awaiting finalisation of regs and guidance |
| 6: Independent Governance Reviews | 6a Consider the previous governance review and if any additional actions should be carried out before the Independent Governance Review  | Awaiting finalisation of regs and guidance |
|                                   | 6b Decide who will carry out the independent governance review   | Awaiting finalisation of regs and guidance |
|                                   | 6c Decide on the scope of the review i.e. whether to include additional areas not required in the final guidance which would nevertheless add value for the Fund   | Awaiting finalisation of regs and guidance |
|                                   | 6d Decide when the first independent governance review will be carried out before 31 March 2028  | Awaiting finalisation of regs and guidance |
|                                   | 6e Consider when the subsequent IGRs will be carried out   | Awaiting finalisation of regs and guidance |
|                                   | 6f Consider if Kent County Council want to enter the LGPS peer support process (this is not just for funds which require active support)   | Awaiting finalisation of regs and guidance |