

The Single Public Service Pension Scheme

Action Plan 2021/2022

Supporting the Administration of the Single Pension Scheme

Annual Review of Progress during 2021



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1. Executive Summary

In 2021, the Government agreed to the Single Public Service Pension Scheme Action Plan 2021-2022, to drive compliance with the administration of the Scheme through targets and actions agreed by Sectors, to ensure full compliance by end-2022. The four key compliance areas set out in the Action Plan are:

- Pay-period calculation of Single Scheme benefits (termed “referable amounts”)
- Annual Benefit Statement issue to members
- Leaving Service Options issue to members; and
- Onboarding of relevant Scheme member data to the Databank

This is the first Annual Review of the Action Plan. In 2021, significant improvement was made in the issuing of Annual Benefit Statements by Relevant Authorities (RAs). There was some growth in the calculation of Referable Amounts and issuing of Leaver Statements across all Sectors.

At end-2021, according to the Single Scheme Annual Survey:

- Active membership stood at 191,695, up 25,366 (15%) versus 2020
- 256 RAs calculated Referable Amounts in 2021, for an active membership of 174,550. This was broadly the same level of 2020 (248 RAs)
- 238 RAs processed and issued Annual Benefit Statements in 2021, representing an active membership of 164,454, or 86% of total active Scheme members – up from 58% of total active scheme members in 2020
- 216 RAs issued Leaver Statements in 2021, slightly up from 207 (4%) in 2020

The Department of Education has made good progress in the area of Annual Benefit Statement compliance. However, it is still behind schedule in the issuing of a backlog of processed statements and must ensure that it meets its commitment to address this on a phased basis in 2022.

Other areas behind schedule that must be addressed in 2022 are:

- Health Sector to continue addressing delays caused by cyber-attack in May 2021, particularly in issuing Leaver Statements;
- A worrying trend of non-compliance in some Section 38 organisations in the Health Sector
- Dublin City Council is to address all three areas of compliance by Q2 2022, as it continues to validate system reports;
- Health and Education Sectors to catch up on delayed onboarding work for Databank

The Action Plan sets out the time frame for securing all historic member data since the commencement of the scheme to the Databank.

- To-date, 218 RAs have been onboarded, representing 29% of members.
- The remaining 71% members are mostly in the two largest sectors – Health and Education – and work is continuing with these sectors to prepare them for onboarding.

The Single Pension Scheme training programme is being reviewed and the process of partnering with an educational facility to achieve QQI accreditation, to ensure training is recognised as delivering to a high standard, is underway.

2.Introduction

The Single Public Service Pension Scheme or ‘Single Scheme’ was introduced via the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 (hereafter referred to as ‘the 2012 Act’). The aim of the Single Scheme is to drive greater sustainability in the Public Service pension bill for decades to come, in line with changing demographics and demands on Government finances.

Arising from administration challenges highlighted in the Single Scheme Baseline Report (2014) and subsequently the Single Scheme Feasibility Study report 2016/2017, Relevant Authorities have been supported by the Department of Public Expenditure and Reform (DPER) in Scheme administration since 2017, through the provision of training, guidance, online supports with resources for administrators and members and a dedicated Helpdesk to deal with technical queries. While Relevant Authority compliance has grown significantly in recent years, full compliance has yet to be reached. The Single Scheme Action Plan, therefore, is aimed at working towards and delivering full compliance.

The Single Scheme is currently being administered by the various public service employers designated by the Minister of Public Expenditure and Reform via S.I. as ‘Relevant Authorities’ (RAs) with legal responsibility for the administration of the Scheme. There are over 350 designated Relevant Authorities, of which 292 had members by year-end 2021. Membership of the Single Scheme has increased substantially since its introduction in 2013 and currently stands at approximately 192,000 (2022 Annual Survey) active members.

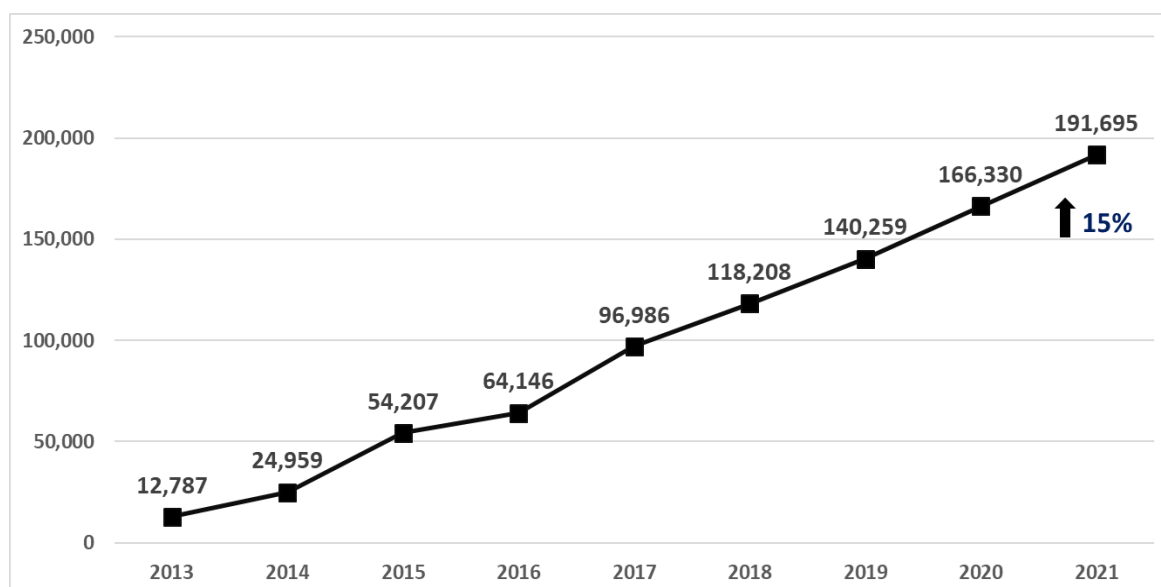


Chart 1: Single Scheme – Active Member Growth (2013 – 2021)

The focus of the Single Scheme Action Plan is to bring about full legislative compliance in the following core administrative areas:

- The calculation and recording of member retirement benefits or “Referable Amounts” in each pay period;
- The issuing of Annual Benefit Statement to all members by 30th June each year; and
- The issuing of Leaving Service Options and Leaver Statement within six months of a member ceasing pensionable employment.

These three areas of compliance reflect Relevant Authorities’ statutory responsibilities under Section 43 of the 2012 Act.

The Action Plan was presented to Government in April 2021, which noted the importance of refocussing Public Service Bodies on the administration of the scheme to ensure all members will receive their entitlements from the Scheme. Government agreed that Ministers would report on the delivery of the targets, the establishment of the Steering Committee and the submission of an Annual Review to Government on the delivery of the targets in the Action Plan.

This is the first Annual Review under the Action Plan, providing an overview of the progress achieved against meeting the targets and actions assigned to each sector.

Accountability for implementation and operation of the Single Scheme is with the individual Relevant Authorities, as set out in Section 43 of the 2012 Act.

Although not an exhaustive list, Relevant Authorities are also responsible for the following administrative actions:

- Assign new hires to the correct pension scheme;
- Enable members to repay refunded contributions and restore former benefits accrued if they re-join the public service in a pensionable capacity;
- Calculate, collect and remit all member contributions monthly;
- Allow members to Purchase extra referable amounts to augment their benefits;
- Allow Transfer Values to be accepted into the Scheme from Revenue approved occupational pension schemes in order to purchase extra referable amounts;
- Submit all member records to the Single Scheme Databank; and
- Calculate and pay member retirement/death benefits.

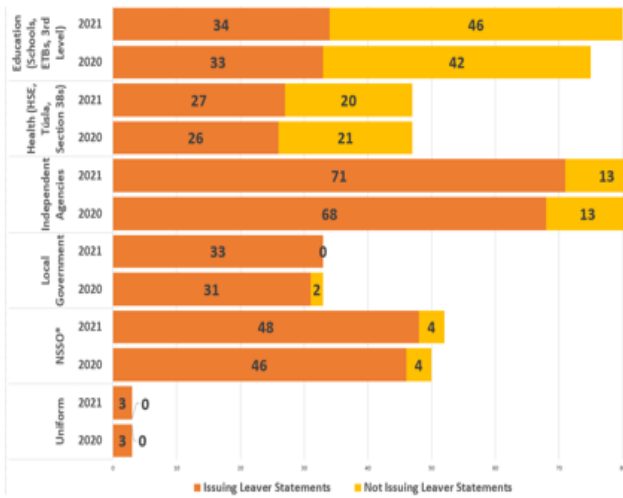
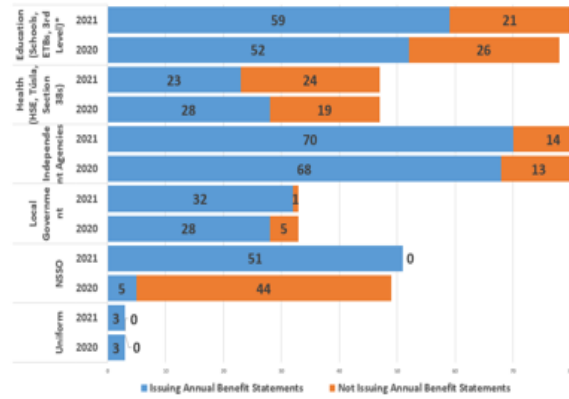
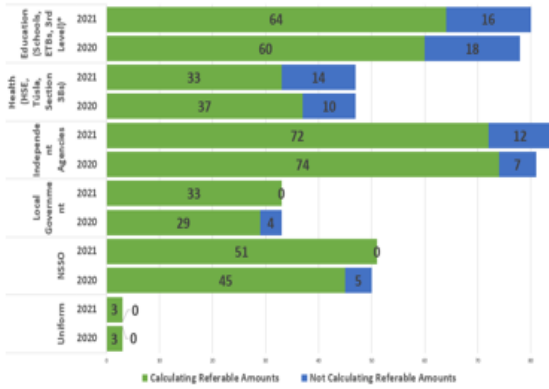
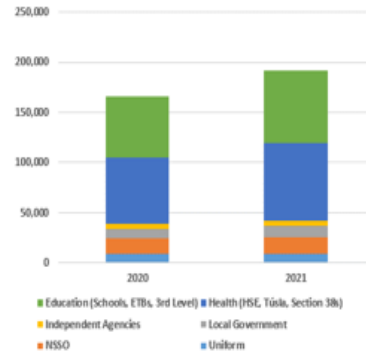
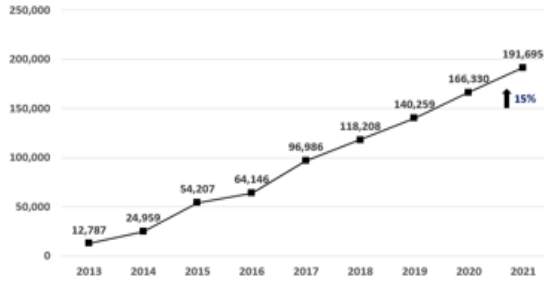
To oversee the implementation of the Action Plan, a comprehensive governance structure was put in place including a Steering Committee comprising of Assistant Secretaries from Sectoral Departments and Shared Services organisations.



Single Scheme Action Plan 2021-2022
Review of Scheme Year 2021

292 RAs administering

Single Scheme Membership 2020-2021



Training in 2021



3. Progress Over 2021

The progress report provides information in relation to the meeting of targets and delivery of actions for each sector. The graphs below represent the overall progress made across the public service in 2021.

Since 2020, the number of active Single Scheme members has risen by 25,366, from 166,329 to 191,695, an increase of 15%. As can be seen from the below graph, there has been significant growth in Health (10,838 or 16%) and Education (10,819 or 18%) active Scheme memberships in 2021, though growth has been seen across all Sectors: Local Government (16%), Independent Agencies (14%), Uniform (8%) and NSSO (5%).

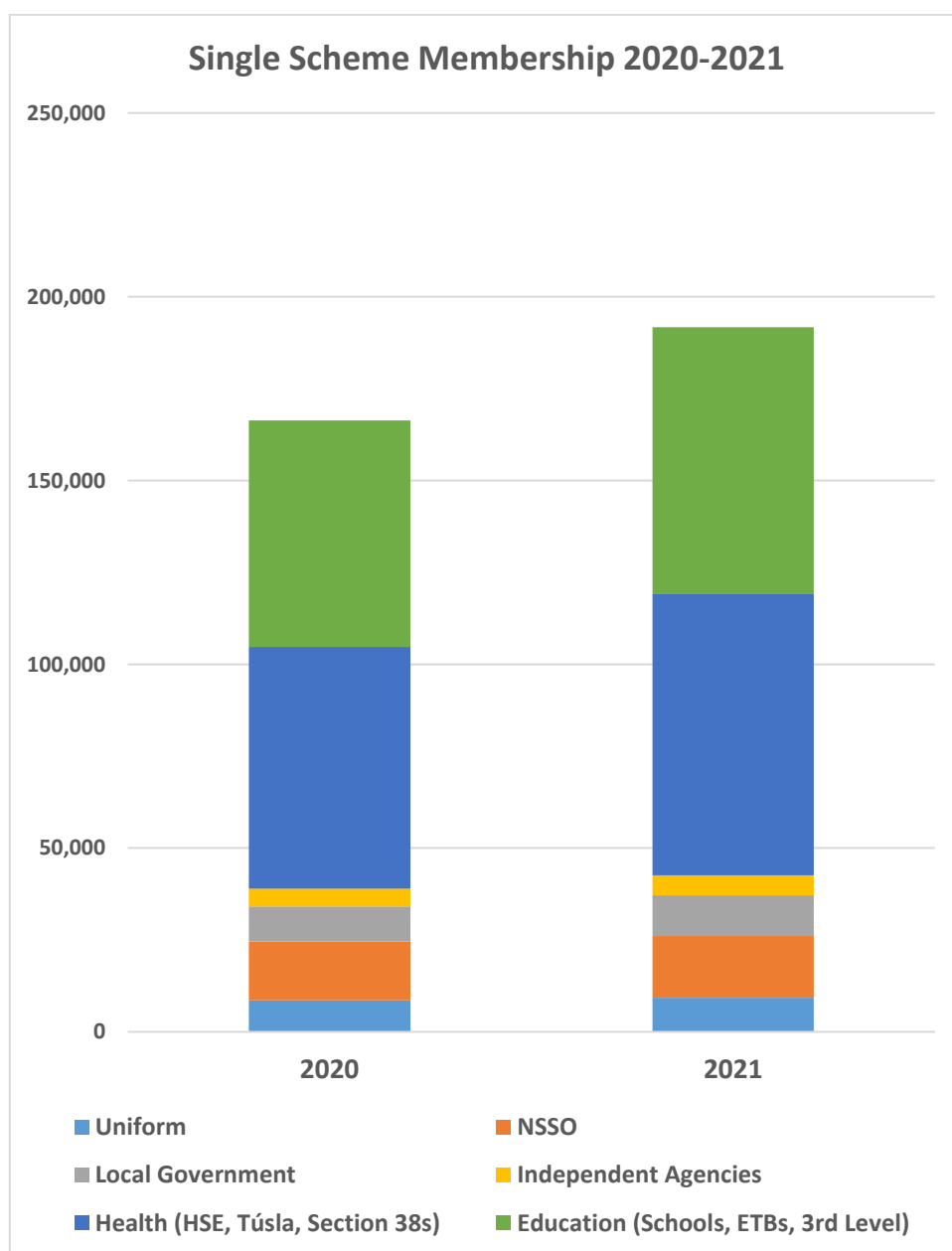


Chart 2: Scheme Membership – Sectoral Breakdown (2021)

Since 2020, the number of Relevant Authorities calculating Referable Amounts has remained broadly the same (256 vs 248), indicative of a good level of compliance with this aspect of scheme administration. These Relevant Authorities represent a membership in 2021 of 174,569. The most notable improvement has been in the Local Government sector, where all RAs calculated Referable Amounts.

The fall in the Health Sector is accounted for by a number of individual Section 38 RAs not calculating Referable Amounts.

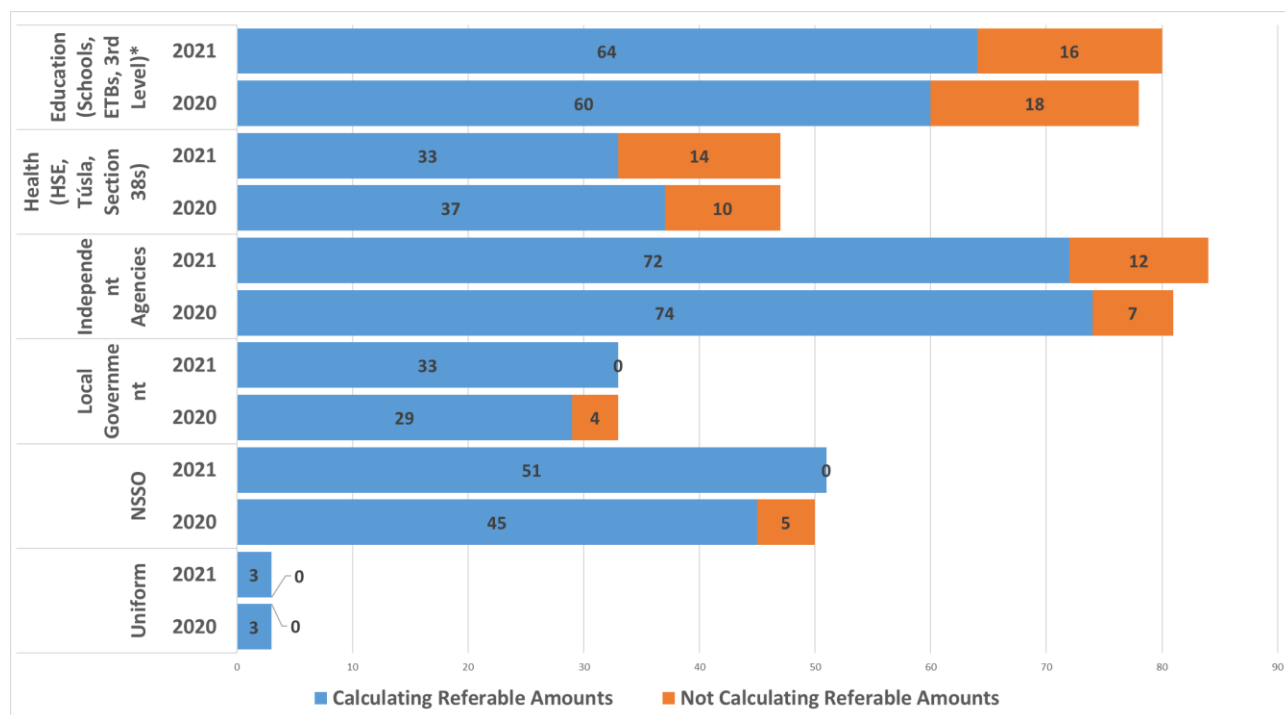


Chart 3: Calculation of Referable Amounts (2020 – 2021)

Note: These numbers are as-at survey returns for the subsequent year’s Annual Survey e.g. 2021 number as recorded in January 2022 survey. Figures above for Relevant Authorities that had calculated and stored Referable Amounts data for 2021 relate to the Referable Amounts used in generating the 2020 Annual Benefit Statement for members (required to be issued prior to 30th June 2021). Similarly, figures for 2020 relate to Referable Amounts used in generating the 2019 Annual Benefit Statements.

There has been an increase in Relevant Authorities issuing member Annual Benefit Statements, increasing from 184 in 2020 to 238 in 2021, representing an active Scheme membership of 164,454. The Education Sector made progress in catching up on the processing of Annual Benefit Statements up to 2020 and will issue these by end-Q2 2022. The NSSO Sector has also made significant improvement, issuing 2020 Annual Benefit Statements for all RAs, compared with only five RAs in the shared service doing so in 2020.

It is also notable that the Local Government Sector is almost fully compliant in this regard, with only one non-compliant RA.

Again, the fall in the Health Sector is attributed to a number of individual Section 38 RAs not yet issuing Annual Benefit Statements. In some cases, this is due to Covid-19 affecting resourcing, whilst issues with payroll providers are also evident.

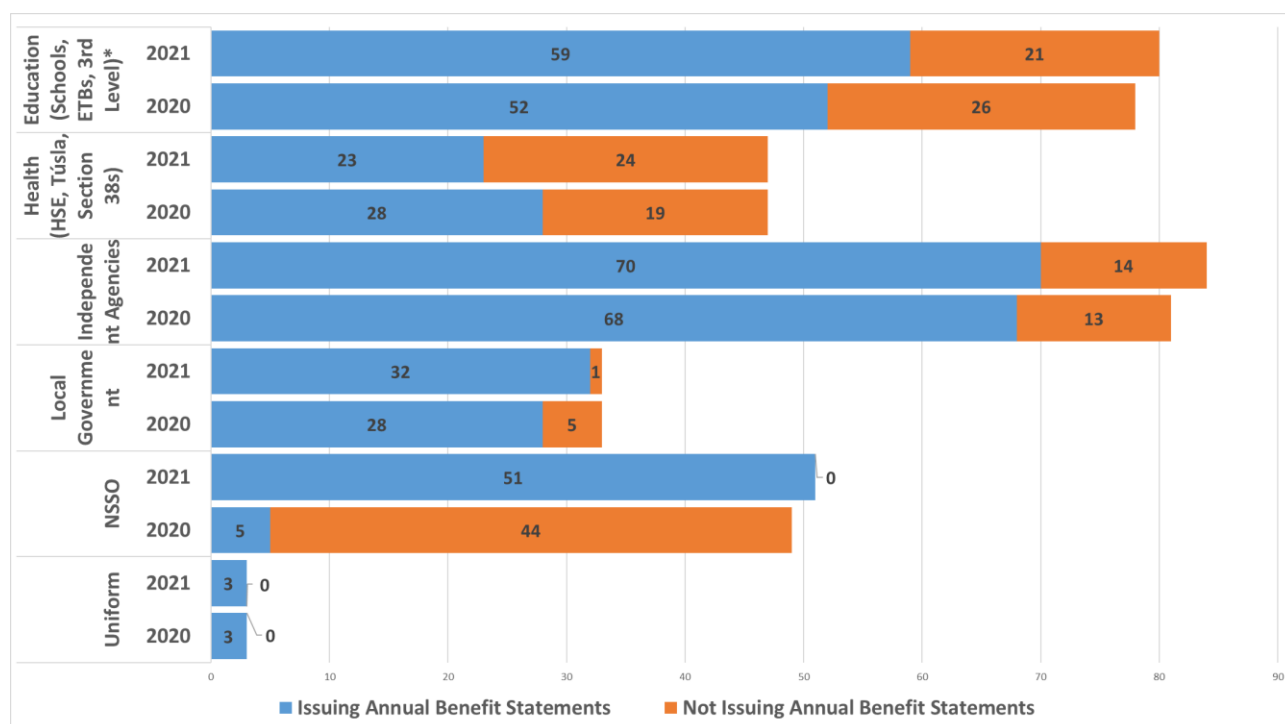


Chart 4: Growth in RAs issuing ABS (2020 – 2021)

Note: These numbers are as-at survey returns for the subsequent year’s Annual Survey e.g. 2021 number as recorded in 2022 survey.

* for Education Sector in 2021, some RAs have processed their members’ ABS and will issue by end-Q2 2022.

In 2021, 216 Relevant Authorities issued Leaver Statements, up from 207 (4%) in 2020. However, the Health and Education Sectors have critical work to do in addressing the shortfalls in this area caused by (a) cyber-attack in May 2021 delaying system development work in Health Sector, and (b) the need to develop solutions for the Department of Education’s cohort of atypical members (e.g. substitute teachers).

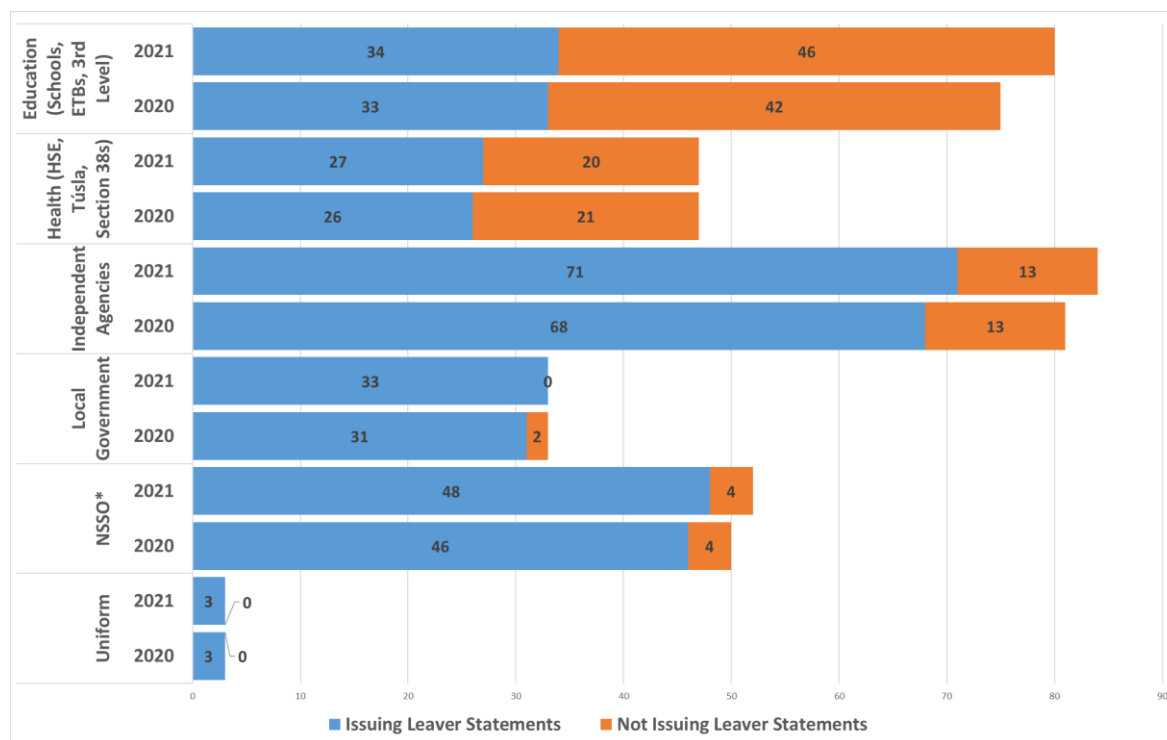


Chart 5: Growth in RAs issuing Leaver Statements (2020 – 2021)

Note: These numbers are as-at survey returns for the subsequent year’s Annual Survey e.g. 2021 number as recorded in 2022 survey.

* The 4 remaining NSSO RAs did not receive full service from the NSSO; the RAs themselves were responsible for the issuing of Leaver Statements

Overleaf, the progress across four of the largest Single Scheme sectors – Education, Health, Local Government and NSSO – is examined, looking at compliance across the above three areas, as well as how targets set out in the Action Plan were met and whether new or revised targets are being set, as well as the reasoning for those.

4. Sectoral Focus

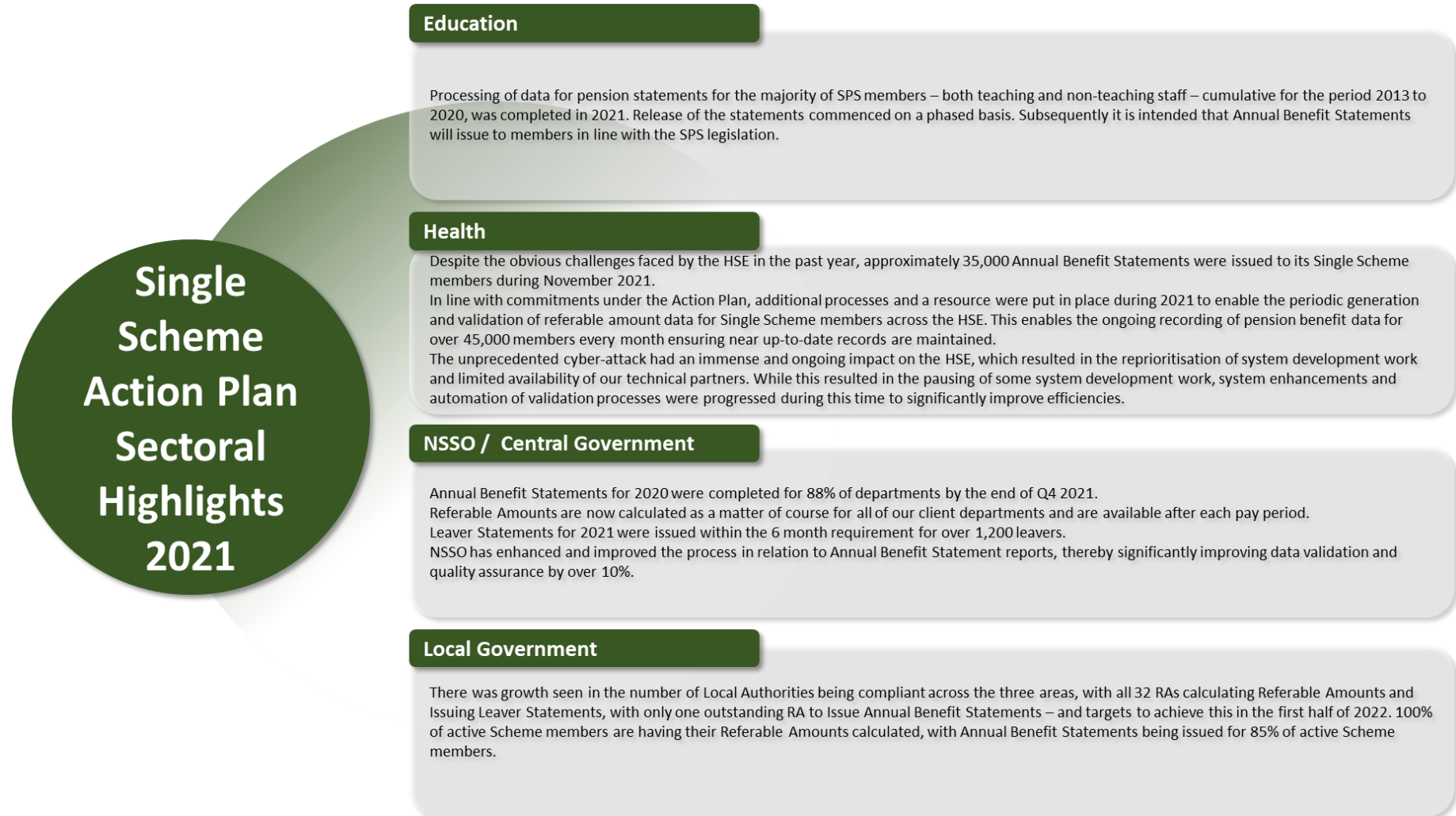


Figure 2: Single Scheme Action Plan highlights 2021

4.1. Education Sector

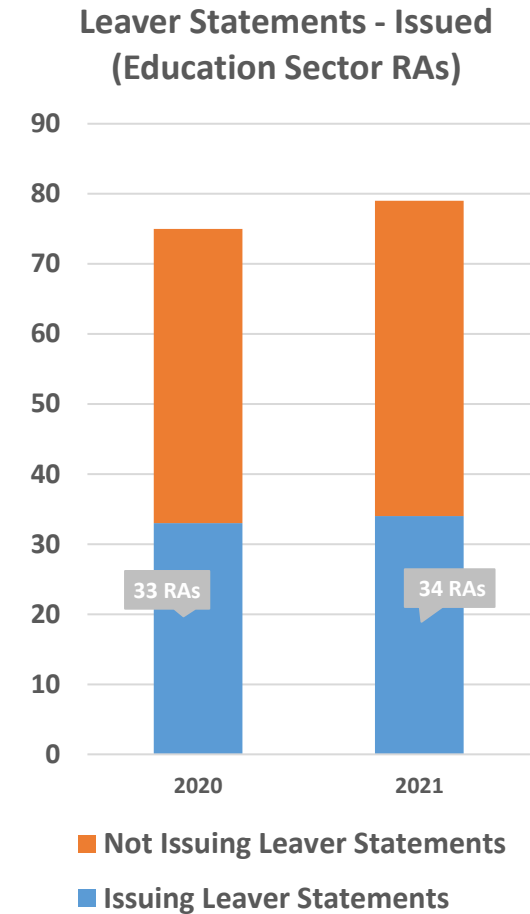
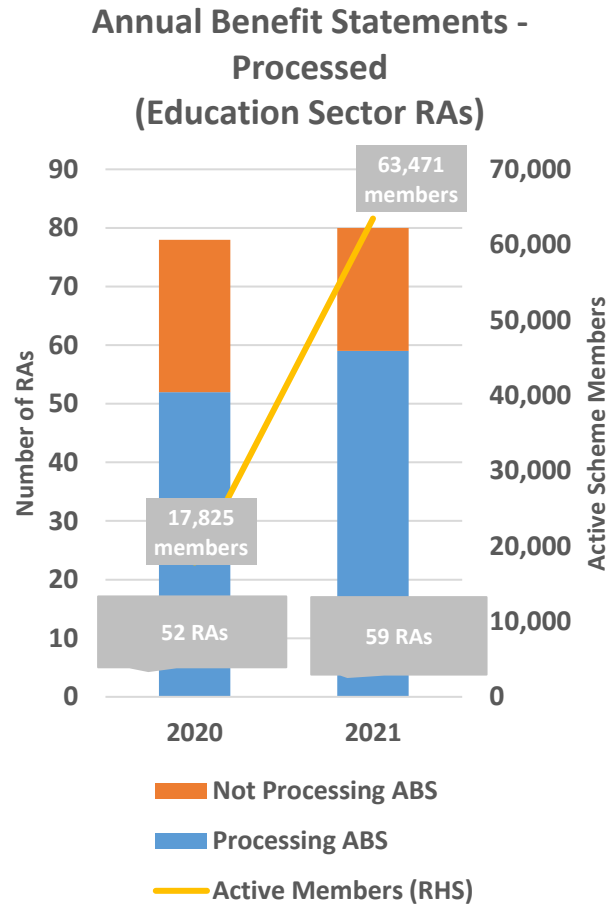
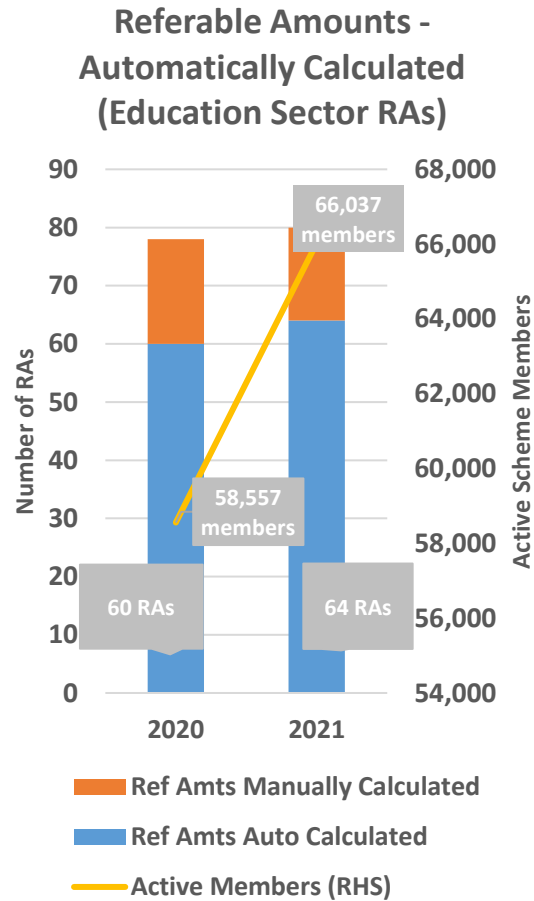


Chart 6: Education Sector – Referable Amounts, ABS and Leaver Statement Comparison (2020 – 2021)

Note: Whilst 63,471 members in the Education sector have had their ABS processed in 2021, ~5,000 of these have been issued to-date. The remainder will issue by end-Q2 2022.

Between 2020 and 2021, the Education Sector saw an increase in Active Scheme members of 10,819 to 72,448, up 18%. Whilst, overall, only four additional RAs are calculating Referable Amounts in 2021, this is starting from a high base level and includes the Department of Education (Schools Teaching and Non-Teaching Staff), which has 45,262 active members in 2021. In 2021, the 64 RAs were calculating for 66,037 active members (91% of total Education Sector active members). This represents a year-on-year increase in active members having Referable Amounts calculated of 7,480 (13%).

The Department of Education (Schools Teaching and Non-Teaching Staff) cohort has had its backlog of Annual Benefit Statements processed in 2021, contributing to the large increase in active Scheme members who will receive statements, despite only an additional seven RAs processing versus 2020. In 2020, 52 RAs processed Annual Benefit Statements for 17,825 active members (29% of total Education Sector active members). In 2021, 59 RAs processed Annual Benefit Statements for 63,471 active members (88% of total Education Sector active members). This is an increase of 45,646 (256%) active members having Annual Benefit Statements processed. The 21 outstanding RAs not processing Annual Benefit Statements have an active membership of 8,977 (13% of total Education Sector active members).

For the period 2013-2020 backlog, a total of 67,007 cumulative Annual Benefit Statements have now been generated by the Department of Education. 57,127 of these are single employments statements, of which 5,000 of these statements have already issued and the remaining 52,127 statements will issue by the end Q2 2022. A further 9,880 are multiple/simultaneous employments and these will issue in Q3 2022. While it is evident from this progress that the Department carried out the actions contained in the Action Plan, this work was delayed and milestones were missed.

2021 Annual Benefit Statements will issue in Q2 2022, in line with the statutory obligation.

Notwithstanding this significant increase in active Education Sector members having Annual Benefit Statements processed, the Sector has seen a number of challenges with solutions development and resourcing in 2021, as well as Covid-related issues. It remains the position that the Education Sector is behind target in issuing ABS to its members – this will be addressed through issuing the backlog on a phased basis in 2022, with targets of:

- 52,127 remaining 2013-2020 single employment statements in Q2
- 2021 Annual Benefit Statements in Q2
- 9,880 multiple / simultaneous employment 2013-2020 cumulative Annual Benefit Statements in Q3.

It is also problematic that the issue of Leaver Statements has not been addressed for Schools Teaching and Non-Teaching staff, with the actions contained in the original Action Plan not achieved in the planned timeframe. The Education Sector revised target is to begin issuing Leaver Statements in Q3 2022, with actions outlined in Table 3 below.

RAG Description	Colour
Complete / On Track	Green
Delayed	Yellow
Not complete	Red

Table 1: Education Sector Single Scheme Action Plan 2021/2022 Targets (Referable Amounts)

Compliance Target Area		Target Date for Compliance	Was Target Achieved?	Explanatory Comments	Revised Target Date	Compliance with Target at start 2022
Referable Amounts	Department of Education Athlone	Q2 2021	Yes	Referable Amounts from 2013-2021 have been processed for all Teachers / SNAs. Recalculation of simultaneous / multiple employments from 2012-2020 will be completed by end-Q2 2022.	N/A	Green
	ETBs – Shared Service	Q4 2021	No	Development and testing of software changes for contribution calculations has been progressed during 2021; the plan is to deploy approved changes to the live system by Q4 2022.	Q4 2022	Yellow
	ETBs – Dublin City	Q4 2022	N/A	On track to migrate to Shared Service payroll in Q4 2022.	N/A	Green
	Institutes of Technology	N/A	N/A		N/A	Green
	Universities	N/A	N/A		N/A	Green

Table 2: Education Sector Single Scheme Action Plan 2021/2022 Targets (Annual Benefit Statements)

Compliance Target Area		Target Date for Compliance	Was Target Achieved?	Explanatory Comments	Revised Target Date	Compliance with Target at start 2022
Annual Benefit Statement	Department of Education Athlone	Q2 2021	No	<p>Processing of data for pension statements for the majority of SPS members – both teaching and non-teaching staff – cumulative for the period 2013 to 2020, was completed in December 2021. The release of these statements then commenced and will continue on a phased basis as outlined above.</p> <ul style="list-style-type: none"> • Q2 2022 – remaining 52,127 single employment statements to issue • Q3 – 9,880 multiple / simultaneous employment 2013-2020 cumulative statements to issue <p>The Department of Education is on target to issue 2021 ABS in Q2 2022.</p>	Q2/Q3 2022	
	ETBs – Shared Service	Q4 2021	No	<p>Work on the development and implementation of the pensions improvement programme – previously delayed by resourcing issues – is continuing with ESBS. Development and testing of software changes has been progressed during 2021.</p>	Q3 2022	
	ETBs – Dublin City	N/A	N/A		N/A	
	Institutes of Technology	Q2 2021	Yes		N/A	
	Universities	Q4 2021	Yes		N/A	

Table 3: Education Sector Single Scheme Action Plan 2021/2022 Targets (Leaver Statements)

Compliance Target Area		Target Date for Compliance	Was Target Achieved?	Explanatory Comments	Revised Target Date	Compliance with Target at start 2022
Leaver Statement	Department of Education Athlone	Q4 2021	No	Review underway of appropriate approach to issuing Leaver Statements to cohort of staff in Education sector e.g. substitute teachers <ul style="list-style-type: none"> • Data examination Q2 • Solution development Q2 • Statements issued Q3 	Q3 2022	
	ETBs – Shared Service	Q4 2021	No	Work on the development and implementation of the pensions improvement programme – previously delayed by resourcing issues – is continuing with ESBS. <ul style="list-style-type: none"> • Leaver Statements to issue Q3 2022 	Q3 2022	
	ETBs – Dublin City	Q4 2022	N/A	Approximately 70% of Leaver Statements have been issued	Q4 2022	
	Institutes of Technology	N/A	N/A		N/A	
	Universities	Q4 2021	Yes		N/A	

Table 4: Education Sector Single Scheme Actions to be progressed in 2022

Owner	Departmental Commitment	For Action By	Action Area	Revised Target	Explanatory Comment
Dept. of Education	To devise a process for resolving issues with contributions and referable amounts arising from multiple and simultaneous employments.	Dept. of Education	Compliance – Referable Amounts	Q4 2022	To establish the correct approach to multiple and simultaneous employments for the Education Sector (e.g. primary and post-primary service) and develop further the IT system to automate the appropriate calculations. <ul style="list-style-type: none"> • Data examination Q2 • Solution development Q2 • Automatic Referable Amounts calculation for cohort Q3

4.2. Health Sector

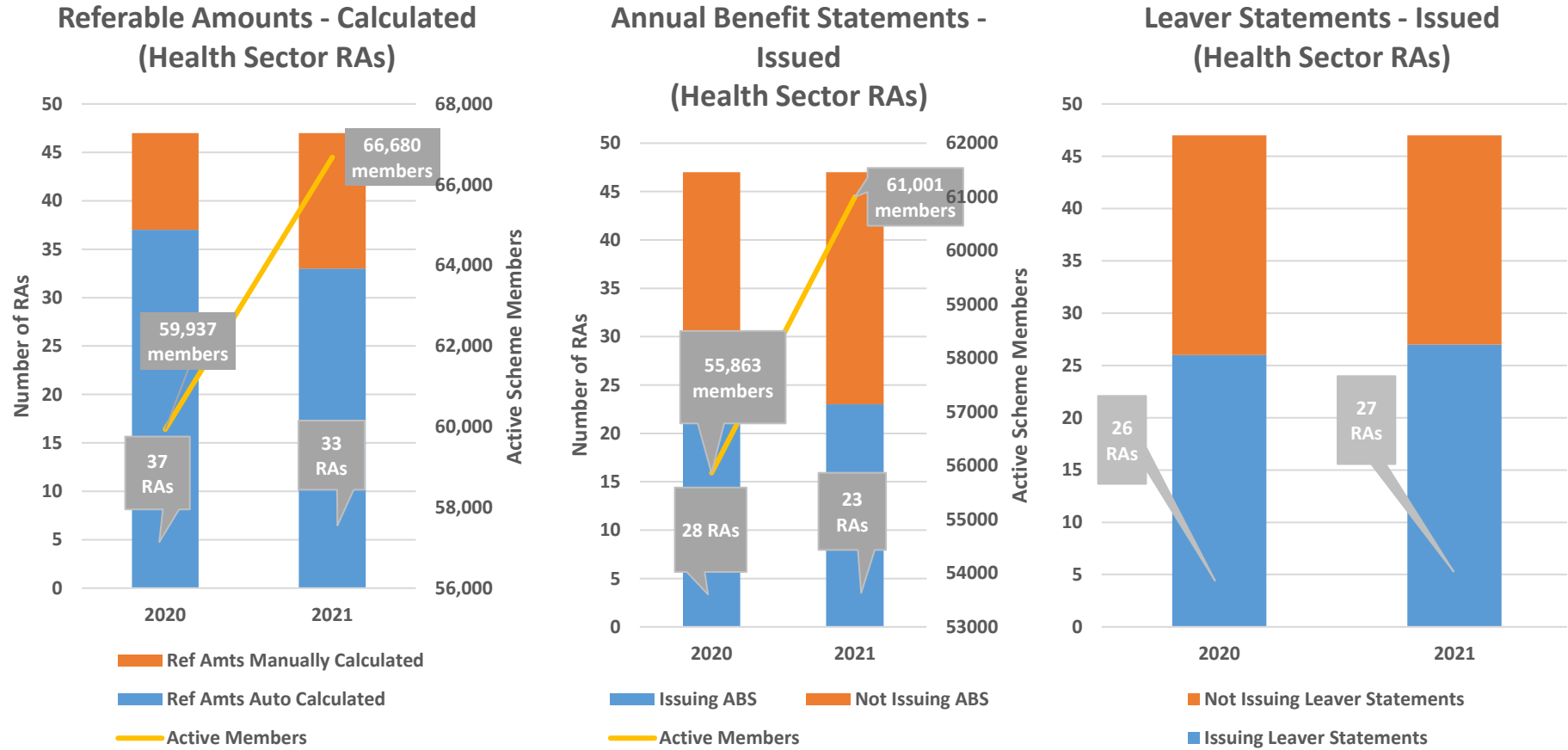


Chart 7: Health Sector – Referable Amounts, ABS and Leaver Statement Comparison (2020 – 2021)

Between 2020 and 2021, the Health Sector saw an increase in Active Scheme members of 10,838 to 76,619, up 16%. In 2021, 33 RAs were calculating Referable Amounts, representing an Active Scheme membership of 66,680 (87% of total Health Sector active members). This was an increase of 6,743 members (11%) having their Referable Amounts automatically calculated from 2020, when the 37 RAs represented an Active Scheme membership of 59,937 (91% of total Health Sector active members).

The Health Sector saw a decrease in Relevant Authorities issuing Annual Benefit Statements, down from 28 to 23. Although the 23 Relevant Authorities represent an active scheme membership of 61,001 – a 5,138 increase on 2020 – these account for 80% of the total Health Sector active members. The Department’s Action Plan action around automated processes for Referable Amount generation and storage was met for employees in the HSE and Túsla.

It is clear that the cyber-attack experienced by the HSE in May 2021 had a significant effect on the Health Sector’s compliance. Whilst it has done good work in overcoming these challenges, the Sector must make a concerted effort to continue improvement in 2022, especially as it is the Sector with the largest Single Scheme membership.

The Department of Health action in the Action Plan, related to the issuing of Leaver Statements, required system developments to enable the recording and integration of refund/restoration data. These developments were delayed by the cyber-attack, and now have the following timetable:

- Q1 2022 – Data generation and validation in place for Resource Link and SAP areas
- Q2 2022 – System development work ongoing
- Q3 2022 – Leaver’s statements ready to be generated for approximately 10,000 members (excluding refunds) once resources are available to complete

During 2021, ongoing compliance issues continued to be identified with certain Section 38 organisations in the wider Health Sector.

There were some Section 38 organisations who made progress over 2021 (e.g. Our Lady’s Hospice, St. John of Gods Hospital) and others who continued to be compliant with the provisions of the Single Scheme (e.g. St. Vincent’s University Hospital and Brothers of Charity), some larger Section 38 organisations made no progress over 2021, failing to issue Annual Benefit Statements (e.g. Tallaght Hospital, Beaumont Hospital).

Significant progress must be made in 2022 for non-compliant Section 38 organisations to achieve full compliance by the end of this year. Otherwise, the risks include Single Scheme members not having proper account of the contributions they are paying and the referable amounts they have accrued, leading to significant disadvantage for them. RAs also face the risk of financial penalties from the Pensions Authority for continued non-compliance, together with reputational damage. Additional actions specific to Section 38 organisations have been set out in order to address concerns relating to these bodies reaching full compliance. These are described in Table 9 below.

Table 5: Health Sector Single Scheme Action Plan 2021/2022 Targets (Referable Amounts)

Compliance Target Area		Target Date for Compliance	Was Target Achieved?	Explanatory Comments	Revised Target Date	Compliance with Target at start 2022
Referable Amounts	HSE	N/A	N/A	Compliance in this area was maintained and in line with commitments under the Action Plan, additional processes and a resource were put in place during 2021 to enable the periodic generation and validation of referable amount data for Single Scheme members.	N/A	
	Túsla	N/A	N/A		N/A	
	S38 Bodies – SAP	N/A	N/A		N/A	
	S38 Bodies - Other	Q3 2021		Compliance varies across this group of bodies, with a majority being compliant or working towards being so. A number of individual S38 bodies have reported cyber-attacks, which have hampered delivery.	Q3 2022	

Note: SAP is a HR / Payroll / Pensions system used by bodies across the Health Sector, whilst some bodies continue to use other bespoke or off-the-shelf systems.

Table 6: Health Sector Single Scheme Action Plan 2021/2022 Targets (Annual Benefit Statements)

Compliance Target Area		Target Date for Compliance	Was Target Achieved?	Explanatory Comments	Revised Target Date	Compliance with Target at start 2022
Annual Benefit Statement	HSE	N/A	N/A	Despite the obvious challenges faced by the HSE in the past year, compliance in this area was maintained and approx. 25,000 annual benefit statements issued to Single Scheme members during November 2021.	N/A	
	Túsla	N/A	N/A	Despite the obvious challenges faced by the Health Sector in the past year, compliance in this area was maintained and approx. 2,000 annual benefit statements issued to Single Scheme members during November 2021.	N/A	
	S38 Bodies – SAP	N/A	N/A		N/A	
	S38 Bodies - Other	Q3 2021		Compliance varies across this group of bodies, however over half were not compliant in 2021 and must make concerted efforts to be so. A number of individual S38 bodies have reported cyber-attacks, which have hampered delivery.	Q3 2022	

Table 7: Health Sector Single Scheme Action Plan 2021/2022 Targets (Leaver Statements)

Compliance Target Area		Target Date for Compliance	Was Target Achieved?	Explanatory Comments	Revised Target Date	Compliance with Target at start 2022
Leaver Statement	HSE	Q1 2022	No	Leaver’s statements are currently issuing on request. Historical Leaver’s Statements (excluding refunds) are due to be generated in Q1 2022. Required system developments were delayed due to the impact of the unprecedented cyber-attack on the HSE systems. Work on these system developments is due to re-commence Q1 2022.	Q3 2022	
	Túsla	Q1 2022	No		Q3 2022	
	S38 Bodies – SAP	N/A	N/A		N/A	
	S38 Bodies - Other	Q3 2021		Compliance varies across this group of bodies, with a majority being compliant or working towards being so. A number of individual S38 bodies have reported cyber-attacks, which have hampered delivery.	Q3 2022	

Table 8: Health Sector Single Scheme Actions to be progressed in 2022

Owner	Departmental Commitment	For Action By	Action Area	Revised Target	Explanatory Comment
Dept. of Health	Complete system development with HSE SAP Centre of Excellence (local SAP systems experts) to enable production of leaver statements. <ul style="list-style-type: none"> System development to enable the inclusion of refund data by Q3 2022 Leaver Statement generation systems/processes/resources in place by Q3 2022 	HSE	Compliance – Leaver Statements	Q3 2022	Leaver’s statements are currently being issued on request. Historical Leaver’s Statements (excluding refunds) are due to be generated in Q1 2022. Required system developments, to enable the recording and integration of refund/restoration data, were delayed due to the impact of the cyber-attack on the HSE. Work on this necessary development is due to re-commence in Q1 2022. <ul style="list-style-type: none"> Q1 2022 – Data generation and validation in place for Resource Link and SAP areas Q2 2022 – System development work ongoing Q3 2022 – Leaver’s statements ready to be generated for approximately 10,000 members (excluding refunds) once resources are available to complete
DCEDIY	Complete system development with HSE SAP Centre of Excellence (local SAP systems experts) to enable production of leaver statements. <ul style="list-style-type: none"> System development to enable the inclusion of refund data by Q3 2022 Leaver Statement generation systems/processes/resources in place by Q3 2022 	TúsIa/HSE	Compliance – Leaver Statements	Q3 2022	

Table 9: Additional Actions specific to Section 38 organisation to be progressed in 2022

Sectoral Department	Facilitator	Action	Target	Explanatory Comment
Dept. of Health	HSE	HSE to leverage existing relationships and experience / understanding of systems landscape in the establishment a Section 38-specific compliance group.	Q2 2022	Group to highlight issues in achieving compliance and develop a suite of actions to address this. Group to be assisted by Dept. of Health and DPER.
Dept. of Health	HSE	Report on compliance status and actions required to be taken by the RAs to reach compliance. Section 38s are responsible for the achievement of compliance in accordance with agreed governance structures in the Action Plan	Q2 2022	Single Scheme Action Plan Steering Group to review updates as required.

4.3. Local Government Sector

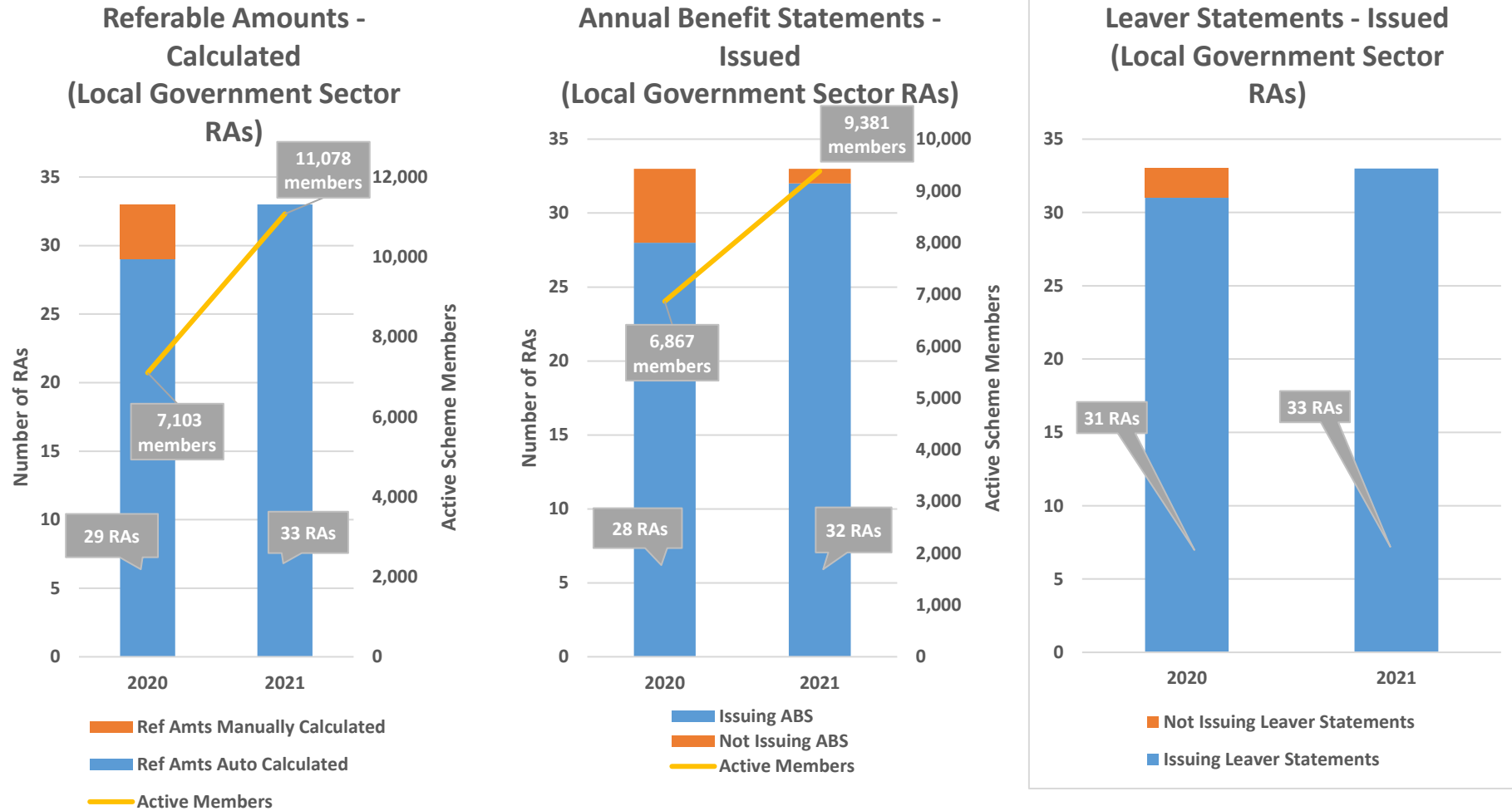


Chart 8: Local Government Sector – Referable Amounts, ABS and Leaver Statement Comparison (2020 – 2021)

Between 2020 and 2021, the Local Government Sector saw an increase in Active Scheme members of 1,563 to 11,078 (16%). There was an increase in Relevant Authorities calculating Referable Amounts, from 29 in 2020 to 33 in 2021. This saw an increase in active Scheme members having their Referable Amounts calculated of 3,975, from 7,103 in 2020 to 11,078 in 2021 – up 56%. In 2020, these 7,103 active Scheme members represented 56% of the total Local Government Sector active members, whilst in 2021, 100% of the total active members were having their Referable Amounts calculated.

The number of Local Government Sector Relevant Authorities issuing Annual Benefit Statements rose from 28 Relevant Authorities in 2020 to 32 in 2021. In 2020, these 28 RAs represented an active Scheme membership of 6,867 (72% of total Local Government Sector active members), whilst in 2021, this rose by 37% to 9,381 (85% of total Local Government Sector active members).

It is evident that there has been an improvement in Scheme administration in the Local Government Sector. However, Dublin City Council must improve in its compliance across the three areas, as it has been lagging behind for some time now.

The actions in the Action Plan for the Local Authorities, both in MyPay and outside MyPay, were completed in 2021. However, as explained in the tables below, Dublin City Council is behind target with its processes and systems development.

Table 10: Local Government Single Scheme Action Plan 2021/2022 Targets (Referable Amounts)

Compliance Target Area		Target Date for Compliance	Was Target Achieved?	Explanatory Comments	Revised Target Date	Target Compliance at start 2022
Referable Amounts	MyPay	Q4 2021	Yes		N/A	
	Other LAs	Q4 2021	Yes		N/A	
	Dublin City Council	Q4 2021	No	DCC continue validation of system reports as planned which continues to highlight some issues of concern requiring manual re-calculations / adjustments where appropriate. Makodata is calculating the ref amts on a per pay period basis after data validation.	Q2 2022	

Table 11: Local Government Single Scheme Action Plan 2021/2022 Targets (Annual Benefit Statements)

Compliance Target Area		Target Date for Compliance	Was Target Achieved?	Explanatory Comments	Revised Target Date	Target Compliance at start 2022
Annual Benefit Statement	MyPay	N/A	Yes		N/A	
	Other LAs	Q2 2021	Yes		N/A	
	Dublin City Council	Q4 2021	No	DCC continue validation of system reports as planned which continues to highlight some issues of concern requiring manual re-calculations / adjustments where appropriate. Plan to issue benefit statements by 15 th April 2022. Manual benefit statements are being generated on request.	Q2 2022	

Table 12: Local Government Single Scheme Action Plan 2021/2022 Targets (Leaver Statements)

Compliance Target Area		Target Date for Compliance	Was Target Achieved?	Explanatory Comments	Revised Target Date	Target Compliance at start 2022
Leaver Statement	MyPay	N/A	Yes		N/A	
	Other LAs	Q2 2021	Yes		N/A	
	Dublin City Council	Q4 2021	No	DCC continue validation of system reports as planned which continues to highlight some issues of concern requiring manual re-calculations / adjustments where appropriate. All leaver statement are currently being manually generated since Q2 2021.	Q2 2022	

4.4. NSSO Sector

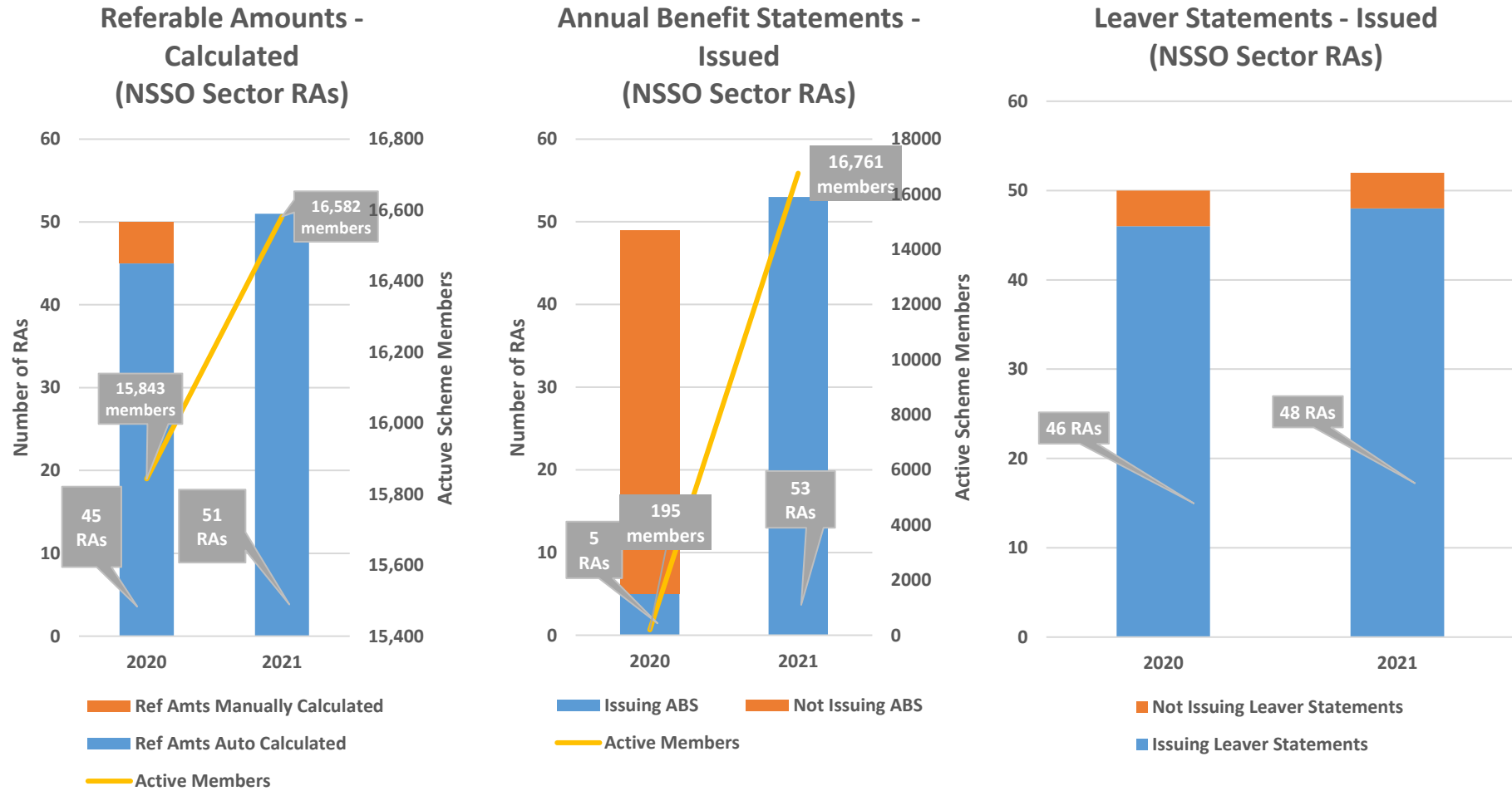


Chart 9: NSSO Sector – Referable Amounts, ABS and Leaver Statement Comparison (2020 – 2021)

The NSSO Sector grew by 746 active Scheme members, from 16,005 in 2020 to 16,761 in 2021 (5%). There were six additional RAs automatically calculating Referable Amounts in 2021 versus 2020, increasing from 45 to 51. In 2021, these 45 RAs represented an active Scheme membership of 16,582 (99% of total NSSO Sector active Scheme members). This was an increase of 739 (5% y-on-y) versus 2020, which was also 99% of NSSO Sector total Scheme membership for that year.

The more impressive improvement in the NSSO Sector was for RAs issuing Annual Benefit Statements. In 2020, the NSSO were issuing Annual Benefit statements on behalf of 5 RAs for 195 active Scheme members (1% of total Sector active Scheme members for that year). For 2021, the NSSO issued Annual Benefit statements on behalf of all 53 RAs, representing 16,761 active Scheme members (100% of total NSSO Sector active Scheme members).

It should be noted that, of the four RAs not issuing Leaver Statements for this sector, these did not receive full service from the NSSO and the issuing of Leaver Statements was the responsibility of the RAs themselves.

In terms of the NSSO Action Plan actions, manual processing for ABS has now been completely implemented and this is complemented by a level of automation. NSSO is working with Makodata to develop further automation.

Table 13: NSSO – Single Scheme Action Plan 2021/2022 Targets (Referable Amounts)

Compliance Target Area		Target Date for Compliance	Was Target Achieved?	Explanatory Comments	Revised Target Date	Compliance with Target at start 2022
Referable Amounts	NSSO (Active Members Only)	N/A	N/A	This is an ongoing piece of work, the goal of the team is to remain compliant with producing referable amounts for each of our client RAs.	N/A	

Table 14: NSSO – Single Scheme Action Plan 2021/2022 Targets (Annual Benefit Statements)

Compliance Target Area		Target Date for Compliance	Was Target Achieved?	Explanatory Comments	Revised Target Date	Compliance with Target at start 2022
Annual Benefit Statement	NSSO (Active Members Only)	Q4 2021	No	Annual Benefit Statements were issued for 36 out of 41 departments by the end of Q4 2021. The remainder were completed by 14/02/2022.	14/02/2022	

Table 15: NSSO – Single Scheme Action Plan 2021/2022 Targets (Leaver Statements)

Compliance Target Area		Target Date for Compliance	Was Target Achieved?	Explanatory Comments	Revised Target Date	Compliance with Target at start 2022
Leaver Statement	NSSO (Active Members Only)	N/A	N/A	This is an ongoing piece of work, the goal of the team is to remain compliant with issuing Leaver Statements for each of our RAs within 6 months.	N/A	

Table 16: NSSO Sector Single Scheme Actions to be progressed in 2022

Owner	Departmental Commitment	For Action By	Action Area	Revised Target	Explanatory Comment
Department of Public Expenditure and Reform	NSSO to issue Annual Benefit Statements for 2021 for all RAs by end of Q2 2022.	NSSO	Compliance – Annual Benefit Statements	30 th June 2022	<p>The process for issuing Annual Benefit Statements has been refined and solidified during 2021.</p> <p>It is expected that all 2021 Statements will be delivered by end of Q2, 2022.</p>
Department of Public Expenditure and Reform	NSSO to continue with onboarding of RAs for the Databank as agreed with DPER.	NSSO	Databank	31 st December 2022	<p>Onboarding has commenced for 4 further departments as part of wave 11.4 of onboarding project.</p> <p>Work will continue in 2022 in line with the requirements set out by and agreed with DPER Single Scheme team.</p>

5. Single Scheme Databank

During 2021, work continued to on-board Relevant Authorities to the Single Scheme Databank. The Databank is an interim risk mitigation measure intended to secure all summary data for Single Scheme members in a common standard. Relevant Authorities are required to submit data for their members from 2013 – Present.

Since going live in late 2019, onboarding has focused on an initial catch up activity to collect required member data from 2013 – 2019. Relevant Authorities have been placed into 13 waves and training supports, reference materials, data quality assurance and other supports when required, have been provided on an ongoing basis to support them in uploading their member data. DPER has hosted over 20 individual onboarding training sessions, with further sessions planned over the course of 2022.

As planned, 2021 has seen Relevant Authorities in waves 1 – 11 achieve near 100% compliance their requirement to submit data to the Single Scheme Databank. These waves have included a number of shared service organisations such as MyPay for Local Authorities and the NSSO for Central Government and chart 9 below reflects the successful completion of the initial onboarding years for those bodies.

Although there has been positive engagement from Relevant Authorities, as of January 2022 data from 218 relevant authorities representing 29% of member data has been onboarded. The two outstanding waves, HSE and Education contain the majority of the outstanding member data. During 2021 the HSE was greatly impacted by the cyberattack and engagement to date supports the revised dates as indicated on the plan (Chart 9). While training has been provided to the Department of Education, their resources were initially allocated to the preparation of Annual Benefit Statements for their members and 2022 will see a renewed focus on the completion of Databank returns. It is now expected that the Department of Education will commence uploading data from Quarter 3 2022, at the very latest.

Databank – Onboarding and Data Quality – Progress

Total RAs contributing data – 297 Total Members @ end 2021 – approx. 191k			2021				2022				2023				
Group	Group Stats	Main RAs involved	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
1-5	89 (30%) of RAs 27.4k (16.4%) of members	Completed in late 2019 & 2020 NSSO, MyPay & Agencies	Complete QA complete for onboarded files												
6	21 (7%) of RAs 8.8k (5.3%) of members	An Garda Siochana, LAs & Other Bodies	96% files onboarded 4% files in 5 RAs outstanding QA complete for onboarded files												
7	23 (7.7%) of RAs 3.7k (2.3%) of members	LAs, S38 and Other Bodies	98% files onboarded 2% files in 5 RAs outstanding QA complete for onboarded files												
8	25 (8.4%) of RAs 5.5k (3.3%) of members	LAs, NSSO, Section 38s & Other Bodies	99% files onboarded <1% files in 2 RAs outstanding QA complete for onboarded files												
9	26 (8.8%) of RAs 5.3k (3.2%) of members	LAs, Third Level and Other Bodies	98% files onboarded 2% files in 3 RAs outstanding QA complete for onboarded files												
10	21 (7.1%) of RAs 6.2k (3.7%) of members	LAs, S38s and Other Bodies	100% files onboarded QA complete for onboarded files												
11	35 (11.8%) of RAs 15.1k (9.1%) of members	LAs, NSSO, Section 38s & Other Bodies	Currently Onboarding QA ongoing												
12	6 (2%) of RAs 45k (27.1%) of members	HSE, S38 Hospitals and Tusla	HSE Preparation Work – Delayed (Impacted by Cyber Attack)								TUSLA & S38 Hospitals QA Planned		HSE QA Planned		
13	51 (17.2%) of RAs 49.1k (29.5%) of members	Education Sector – Schools, Teachers, ETBs	Education Preparation Work – Underway (Delayed)								Onboarding Department of Education Athlone QA Planned		Onboarding ETBs QA Planned		

Note: Each RA will submit membership files across a number of years

Chart 10: Databank onboarding schedule and progress for Relevant Authorities

6. Training, Policy Guidance & Engagement

Training

During 2021, the Single Scheme Policy and Support Unit continued to develop policy and provide training / supports to scheme administrators. The Unit continued to deliver virtual training to scheme administrators ensuring continued engagement during periods where restrictions were imposed. Training modules were delivered online via a series of 24 webinars to over 1,800 attendees across 165 Relevant Authorities. A ‘Single Scheme Town Hall’ was held during the year with approximately 700 online attendees and contributions from key stakeholders including the Pensions Authority. Supporting materials for scheme policy and administration continue to be developed and made available via the dedicated Single Pension Scheme website.

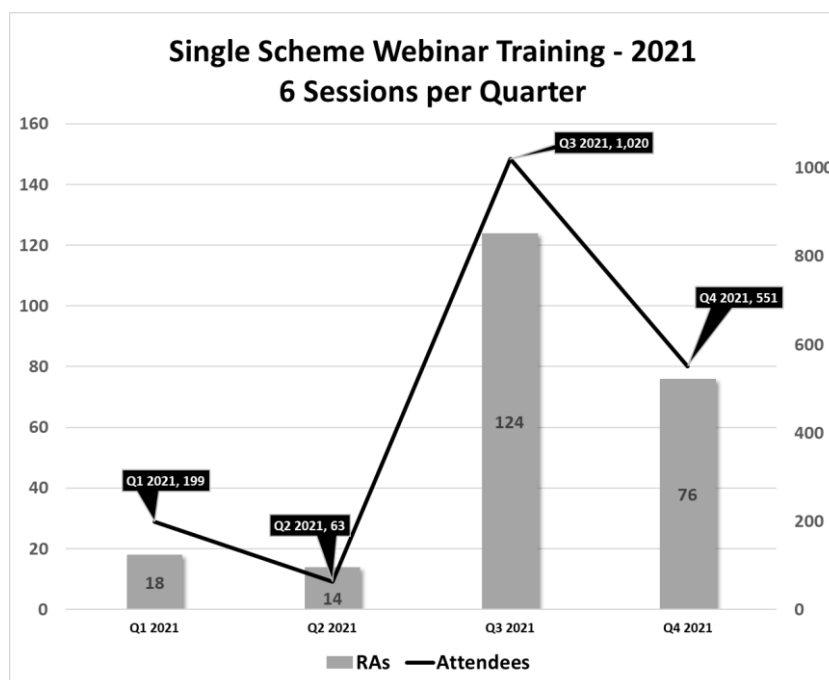


Chart 11: Single Scheme Webinar Training 2021

Helpdesk

A dedicated Helpdesk for administrator queries was established in early 2018. During 2021, The Helpdesk received approximately 1,300 requests for assistance across two main areas (Scheme Administration and the Single Scheme Databank). The average resolution rate for these queries is just under two days. The charts below demonstrate the monthly activity in these areas.

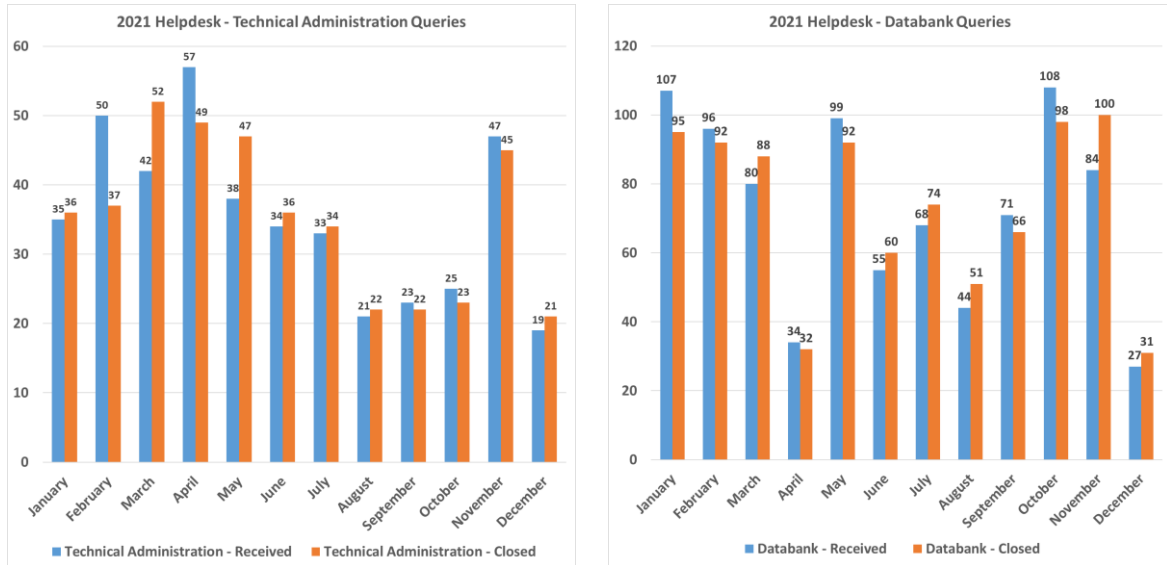


Chart 12: Single Scheme Helpdesk Activity – 2021

Website

A dedicated Single Scheme website is provided for Members and Administrators. The site went live in 2017 with the number of monthly users during 2021 accessing the site running at approx. 1,500 users with an average of 12,000 page views. The website continues to provide resources for both members and administrators, containing guidance on how to administer the scheme and scheme information for members including estimators and membership information booklets.

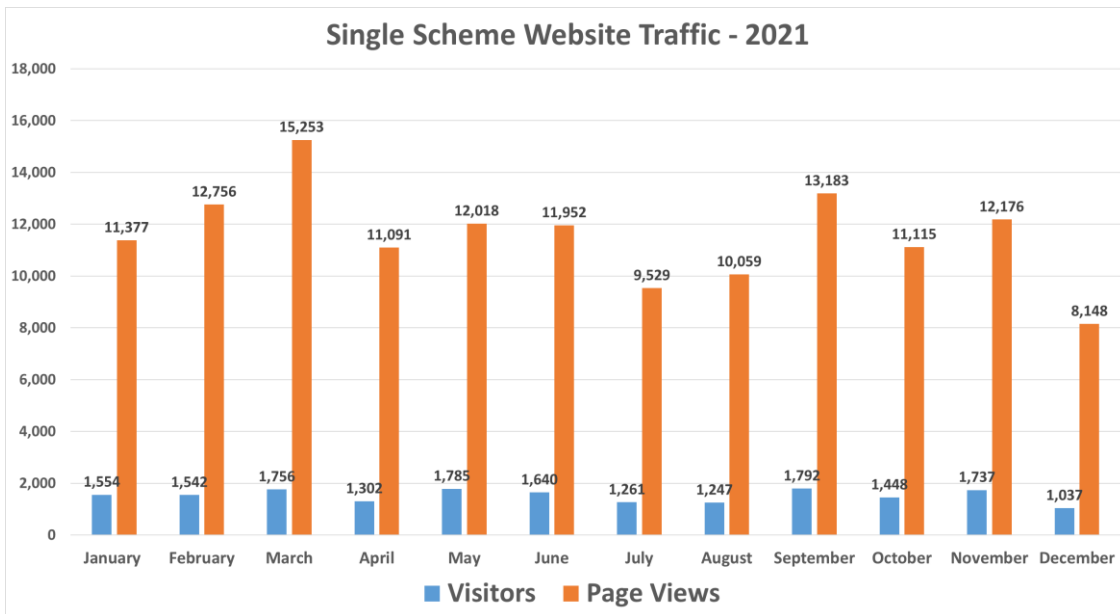


Chart 13: Single Scheme Website Traffic – 2021

7.Actions - Databank, Training, Policy Guidance & Engagement

The actions outlined below are to be undertaken centrally in the 2021/2022 Action Plan, the current status of these actions and related comments.

Table 17: Single Scheme Action Plan 2021/2022 Actions

Action Area	Tasks to Achieve Action	Target	Comment	Revised Target Date for 2022	Compliance with Target at start 2022
Training	Continued delivery of existing training supports: <ul style="list-style-type: none"> • Six webinar modules based on expressions of interest from RAs • Production of additional training videos for Administrators as well as Member information videos 	Q1 2021 / ongoing			
Training	Return to classroom based training as public health guidelines permit in 2021	Q3/4 2021	Public health guidelines throughout 2021 did not allow classroom-based training to take place up to the end of 2021. Logistics for returning to classroom-based training will be examined and put in place.	Q3/Q4 2022	
Training	Achieve QQI accreditation for Single Scheme training Administrators who successfully complete training to receive certification aligned with the National Framework of Qualifications <ul style="list-style-type: none"> • Requirements Definition – Q2 2021 • Identification of Educational Partner (Procurement) – Q4 2021 	Q2 2022	As part of the Department’s examination of QQI accreditation options for the development and delivery of a Single Scheme training programme, delays against the initial target deadline set out in the Action Plan arose, due to the need for a more thorough approach.	Q4 2022	

Action Area	Tasks to Achieve Action	Target	Comment	Revised Target Date for 2022	Compliance with Target at start 2022
	<ul style="list-style-type: none"> Curriculum Development and Attainment of QQI Standard – Q2 2022 		<p>A Request for Information document will be published on the e-tenders website in Q1 2022, responses to which will inform a subsequent Request for Tender (RFT).</p> <p>The RFT will then issue and procurement will proceed in Q2 2022.</p> <p>Assessment of tenders and award of contract by Q4 2022.</p>		
Policy Guidance	<p>Prepare and publish detailed policy guidance for State Pension Age and will develop new regulations as required</p> <ul style="list-style-type: none"> Engage with stakeholders – Q1/Q2 2021 Prepare Regulations – Q3 2021 Publish detailed policy guidance – Q4 2021 	Q4 2021	Action here depends on decisions to be made by Government, based on the report of the Commission on Pensions.	TBD	
Policy Guidance	<p>Drafting of regulations regarding the treatment of Social Welfare Benefits in the accrual of Single Scheme Benefits to be published in 2021. Detailed guidance will accompany the Regulations in the form of a circular</p> <ul style="list-style-type: none"> Stakeholder engagement & prepare draft Regulations – Q3 2021 Publish detailed guidance in the form of a circular – Q4 2021 	Q4 2021	Collaboration continues with Office of the Attorney General. This will be completed by Q3 2022.	Q3 2022	

Action Area	Tasks to Achieve Action	Target	Comment	Revised Target Date for 2022	Compliance with Target at start 2022
Policy Guidance	Engage with stakeholders across the Division and Sectors to review pension appeals mechanisms for the Single Scheme <ul style="list-style-type: none"> Options documented – Q4 2021 	Q4 2021	Engagement will continue with Public Sector Pensions Policy to agree on future direction. This will be completed by Q2 2022.	Q2 2022	
Website, Helpdesk and Quarterly Comms.	Scope, drive and advance planning work for options to consolidate existing DPER public service pension websites (i.e. currently www.cspensions.gov.ie) and www.singlepensionscheme.gov.ie to (1) better resource public pension administrators with knowledge and information and, (2) ensure members of public service pension schemes have access to information, support and guidance. Updates on progress to form part of Sectoral Focus Group and Pensions Network agendas <ul style="list-style-type: none"> Scoping and planning – Q2/Q3 2021 Requirements documented and planning with OGCI0 for website design – Q4 2021 Build, Test and Deploy website – Q2 2022 	Q2 2022	Work is ongoing on this action with planning carried out during Q3/4 2021 and liaison with OGCI0 in progress.		

8. Conclusion

Reviewing progress made in the first year of the Single Scheme Action Plan, it is clear that a lot of good work has been done by the various Relevant Authorities and Sectors, with still more room – and desire – for improvement. The good work that has been seen to-date in meeting goals and targets despite significant obstacles is encouraging and provides a member-centric approach into the future. This will help to ensure that Relevant Authorities will be well positioned to correctly administer the Single Pension Scheme into the future.

Particular recognition should be given to those working in the Health Sector, who have delivered high levels of work and engagement, despite the significant and long-lasting impacts of the cyber-attack on HSE systems in May 2021. Other sectors deserve praise, too, for high achievement levels throughout the year. As we continue into the second year of the Action Plan, it will be important to maintain this momentum and in areas where there still needs to be significant progress, that this will be achieved over 2022.

The governance structures to oversee the implementation of the Action Plan, the Sectoral Focus Group and Steering Committee, have proven to be good fora for the discussion of issues and problem-solving in a collegiate manner. As we continue into the second year of the Action Plan in 2022, we look forward to further constructive discussion of issues relating to the difficulties associated with administering the scheme.

As we approach a decade of the Single Public Service Pension Scheme, the Unit in DPER will continue to provide the highest levels of service to members and administrators through training, support and policy guidance.

