

Appendix 3 – Changes between the existing and revised Reporting Breaches of the Law Policy

The changes made on review have been made to strengthen the policy and provide more clarification around what constitutes a materially significant breach. More context has also been provided in the appendices to give examples of potential breaches.

Number	Section of policy	Change
9.1	Material Significance	Section expanded to give more detail on cause, effect, reaction and wider implications
9.4 & 9.5	Material Significance	Removed
9.6	Material Significance	Now 9.8
9.4, 9.5, 9.6 & 9.7	Material Significance	Decision tree added which includes a traffic light system to help access what a material breach is. Diagram and detail added. Replaces previous sections.
9.9	Material Significance	Removed
10.1	Guidance on reporting a breaches to the Pensions Regulator	Removed
10.1.10	Guidance on reporting a breaches to the Pensions Regulator	Removed (incorporated under new 9.4)
11.1	Process for reporting and recording material and non-material breaches within Cambridgeshire Pension Fund	Wording amended in table for the urgent and material internal control.
13	Training	Section added
14	Contact details	Previously section 13
15	Further guidance	Section added
Appendix 1	Examples of breaches	Example 2 removed
Appendix 2	Examples of Scheme Disclosures	Added
Appendix 3	Other matters that are likely to be of material significance to the Pensions Regulator	Added

