

New Code of Practice

Response from ICAS to The Pensions Regulator (overview of questions responded to)

May 2021



Introduction

The ICAS Pensions Panel responded to The Pensions Regulator's consultation on a new Code of Practice in May 2021.

The Pensions Panel responded to a selection of the consultation questions in relation to four of TPR's response forms.

In order to help navigate to the Pensions Panel's comments, details of the topics covered in our response are set out below.

Topics covered in the ICAS response

Response form 1, General questions about the new code of practice

The Pensions Panel responded to each question in response form 1.

Response form 2: The 'Governing body' section of the new code of practice

The Pensions Panel responded to the following in response form 2:

- Questions for: Identifying and assessing risks (TGB031).
- Questions for: Assurance of governance and internal controls (TGB033).
- Questions for: Own risk assessment (TGB045).

Response form 5: The 'Communications and disclosure' section of the new code of practice

The Pensions Panel responds to the following in response form 5:

- Questions for: Audit requirements (CAD014).

Response form 6: The 'Reporting to TPR' section of the new code of practice

The Pensions Panel responds to the following in response form 6:

- Questions for: Who must report (RTT003).
- Questions for: Decision to report (RTT044).
- Questions for: How to report (RTT005).

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