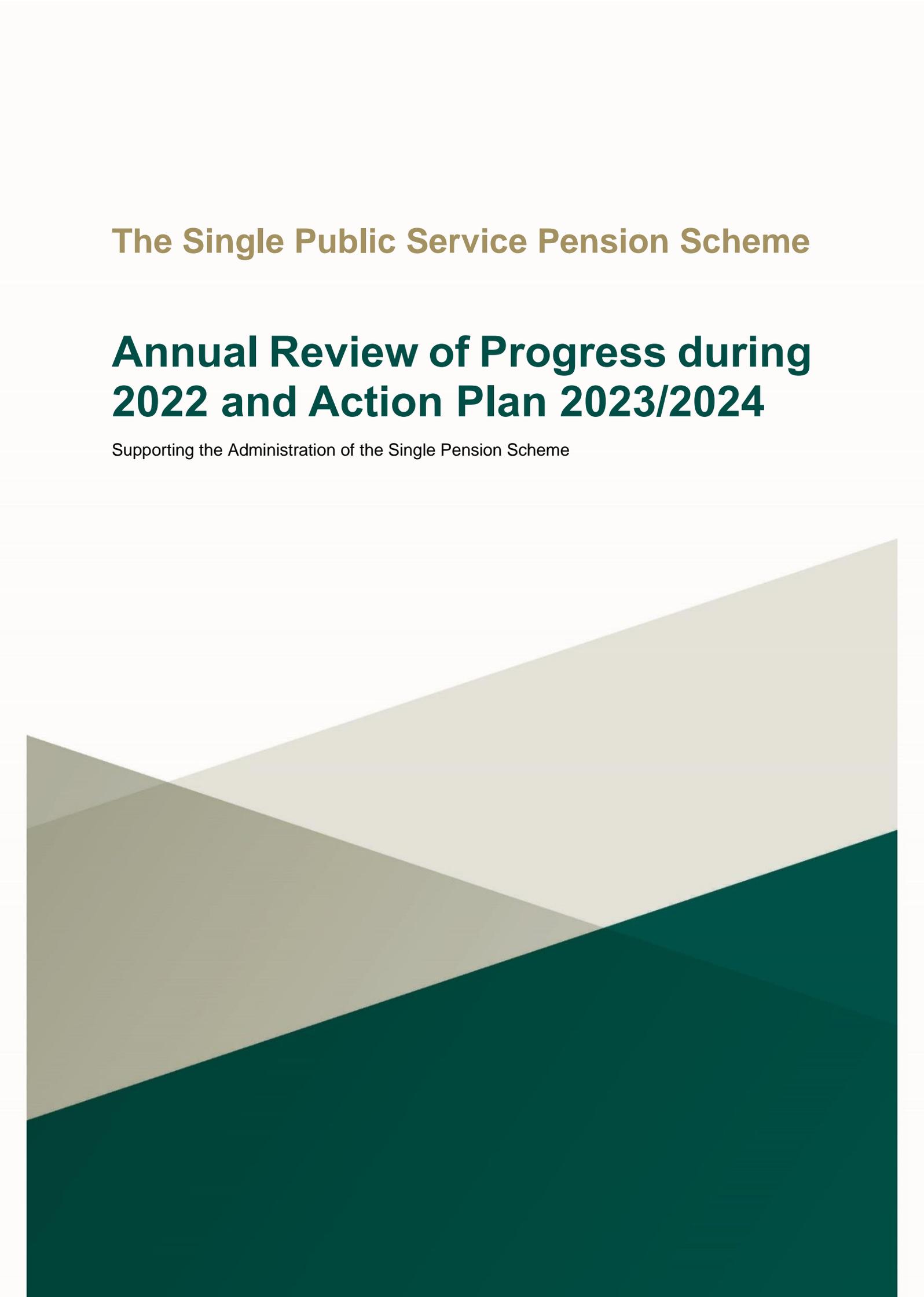# The Single Public Service Pension Scheme

Annual Review of Progress during 2022 and Action Plan 2023/2024

Supporting the Administration of the Single Pension Scheme

Table of Contents

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 second Annual Review of the Action Plan. Over 2022 and the course of the Action Plan, there has been a great improvement across the range of sectors in terms of compliance by Relevant Authorities. Whilst there has been a relatively small growth in compliance in Referable Amounts Calculation and Annual Benefit Statements and Leaver Statements issuing in 2022 compared with 2021, it is a much more impressive growth when viewed versus the position at end-2020, when the Action Plan was devised. This indicates that DPENDR and the Sector representatives have worked well together and that the Action Plan can be viewed as having had a positive impact on compliant administration of the Single Scheme.

At end-2022, according to the Single Scheme Annual Survey:

- Active membership stood at 210,685, up 18,990 (10%) versus 2021 and 44,355 (27%) versus 2020.
- 273 RAs calculated Referable Amounts in 2022, for an active membership of 193,869, or 92% of total active Scheme members. This is compared with 256 RAs (174,550 members, 91% of total) in 2021 and 248 RAs (79,093, 48% of total) in 2020.
- 251 RAs processed and issued Annual Benefit statements in 2022, representing an active membership of 173,883, or 83% of total active Scheme members. This compares with 238 RAs (164,454 members, 86%) in 2021 and 184 RAs (80,865 members, 49% members) in 2020.
- 227 RAs issued Leaver statements in 2022, slightly up from 216 in 2021 and 207 in 2020.

However, that is not to say that full compliance has been reached with all RAs and there are some areas of concern outstanding. Therefore, at Section 9 of this document, a new Action Plan for 2023-2024 has been produced, with a focus in particular on Section 38 RAs in the Health Sector and ETB RAs in the Education Sector. These specific actions and targets – as well as continuing to drive compliance in other sectors and RAs – will help us to deliver a Single Scheme that is centred on the member and ensure that their rights and benefits are protected.

The Action Plan also sets out the timeframe for securing all historic member data since the commencement of the Scheme to the Databank.

- To date, 236 RAs have been onboarded, representing one-third of members

- The remaining two-thirds of members are mostly in the two largest sectors – Health and Education – and work is continuing with these sectors to prepare them for onboarding. This forms part of DPENDR's own actions for the 2023/2024 Action Plan.

The 2023/2024 Action Plan also references ongoing work for DPENDR in agreeing and developing a Future Administration solution, to make administration more seamless and uniform across all RAs and sectors. This will be a major piece of work for the Single Scheme Policy and Support Unit in DPENDR over the coming years, in collaboration with relevant stakeholders.

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 in the Single Scheme Feasibility Study report 2016/2017, Relevant Authorities have been supported by the Department of Public Expenditure NDP Delivery and Reform (DPENDR) 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 2021/22, was 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 NDP Delivery 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 307 had active members by year-end 2022. Membership of the Single Scheme has increased substantially since its introduction in 2013 and currently stands at approximately 211,000 (2023 Annual Survey) active members.
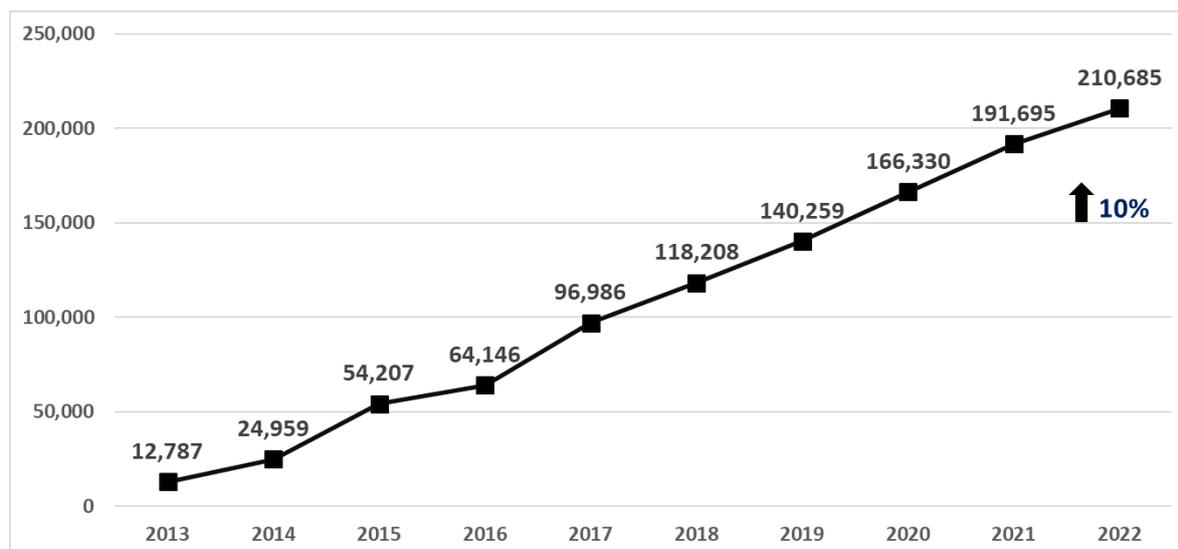
Chart 1: Single Scheme – Active Member Growth (2013 – 2022)

The focus of the Single Scheme Action Plan 21/22 was 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.

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. The first Annual Review was presented to Government in April 2022 and noted that some progress had been made over 2021.

This is the second Annual Review under the Action Plan, providing an overview of the progress achieved against meeting the targets and actions assigned to each year. This Review will also measure the overall success of the two-year Action Plan, as well as setting out a new Action Plan for 2023/2024, which is contained at Section 9 of this document. This new Action Plan will focus, in particular, on Single Scheme compliance in the Section 38 RAs in the Health Sector and Education and Training Boards (ETBs) RAs in the Education Sector. It will aim to build on the progress made to-date in the Action Plan 2021/2022 and deliver a Single Scheme that puts the member's rights and benefits at the centre.

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.

Relevant authorities who fail to issue member benefit statements in line with their statutory disclosure obligations may be reported to the Pensions Authority and, if found to be in breach of their obligations, may be subject to regulatory intervention by the Authority.

In addition to the administration areas listed above, Relevant Authorities are also responsible for the following administrative actions:
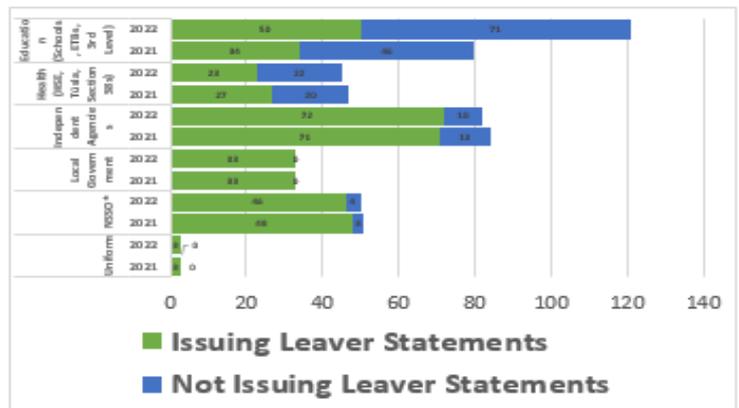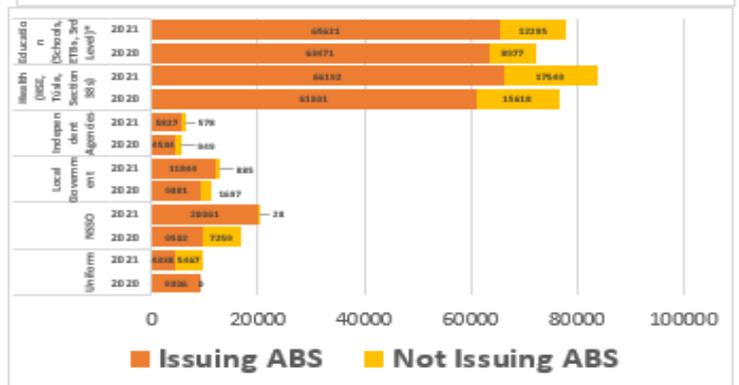
- Assign new hires to the correct pension scheme;
- Enable members to repay refunded contributions and restore former benefits accrued if they re-join the public service in a pensionable capacity;
- Calculate, collect and remit all member contributions monthly;
- Allow members to Purchase extra referable 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 Assistance Secretaries from Sectoral Departments and Shared Services organisation.

An Roinn Caiteachais Phoiblí
Sheachadadh PFN agus Athchóirithe
Department of Public Expenditure
NDP Delivery and Reform

Review of Single Scheme Action Plan 2021-2022

307 RAs Administering

Chart 1 (line graph): 12,787 (2013), 24,959 (2014), 54,207 (2015), 64,146 (2016), 96,986 (2017), 118,208 (2018), 140,259 (2019), 166,330 (2020), 191,695 (2021), 210,685 (2022) ↑ 10%

Single Scheme Membership 2021-2022

- Uniform
- NSSO
- Local Government
- Independent Agencies
- Health (HSE, Túsla, Section 38s)
- Education (Schools, ETBs, 3rd Level)

■ **Calculating Referable Amounts**
■ **Not Calculating Referable Amounts**

■ **Issuing ABS** ■ **Not Issuing ABS**

■ **Issuing Leaver Statements**
■ **Not Issuing Leaver Statements**

Training in 2022

18 webinars delivered to

1,800 attendees

From 155 RAs

7

3. Progress Over 2022

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 2022.

Since 2021, the number of active Single Scheme members has risen by 18,990, from 191,695 to 210,685**,** an increase of 10%. As can be seen from the below graph, there has been significant growth in NSSO (3,328 or 20%), Health (7,122 or 9%) and Education (5,468 or 8%) active Scheme memberships in 2022, though growth has been seen across all Sectors: Local Government (15%), Independent Agencies (17%) and Uniform (5%).

**Chart 2:** Scheme Membership – Sectoral Breakdown (2022)

Since 2021, the number of Relevant Authorities calculating Referable Amounts has risen slightly (273 vs 256), indicative of a good level of compliance with this aspect of scheme administration. These Relevant Authorities represent a membership in 2022 of 193,869.

It should be noted that, whilst there was an increase in the number of Education RAs calculating Referable Amounts, there was also an increase in the number of RAs responding that they are not calculating. This is because, in the latest Single Scheme survey, responses were sought from a cohort of Community Schools that were previously excluded in annual surveys and, so, have skewed the data. However, it should also be noted that these RAs have very few Single Scheme members; many have no members at all and, of those that do, they number between one and five. These members relate to school staff such as caretakers etc., whilst teachers are included in the Department of Education RA. Chart 4, therefore, sets out the numbers of active members in RAs calculating Referable Amounts.

This does not negate the fact that work must be done to address the issues of compliance within this cohort, but seeks to explain that it is a small number of members spread out amongst a relatively large number of RAs.
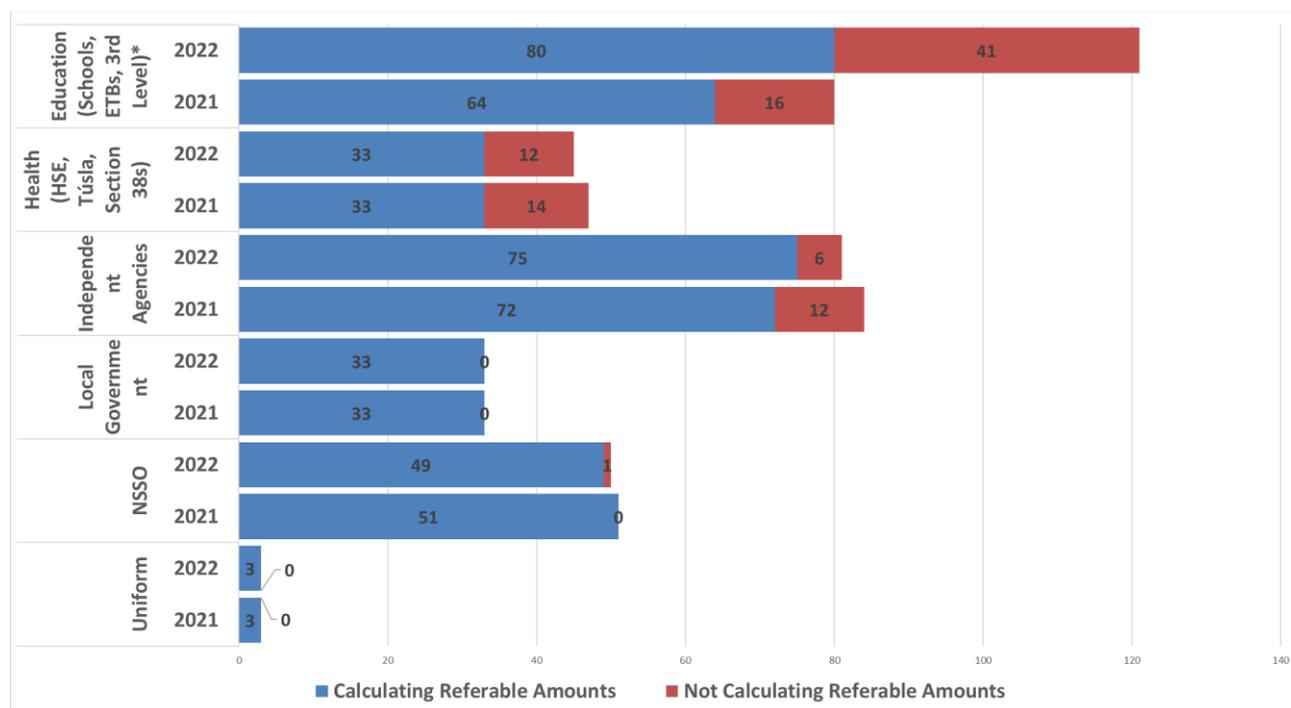
Chart 3: Calculation of Referable Amounts – Relevant Authorities (2021 – 2022)
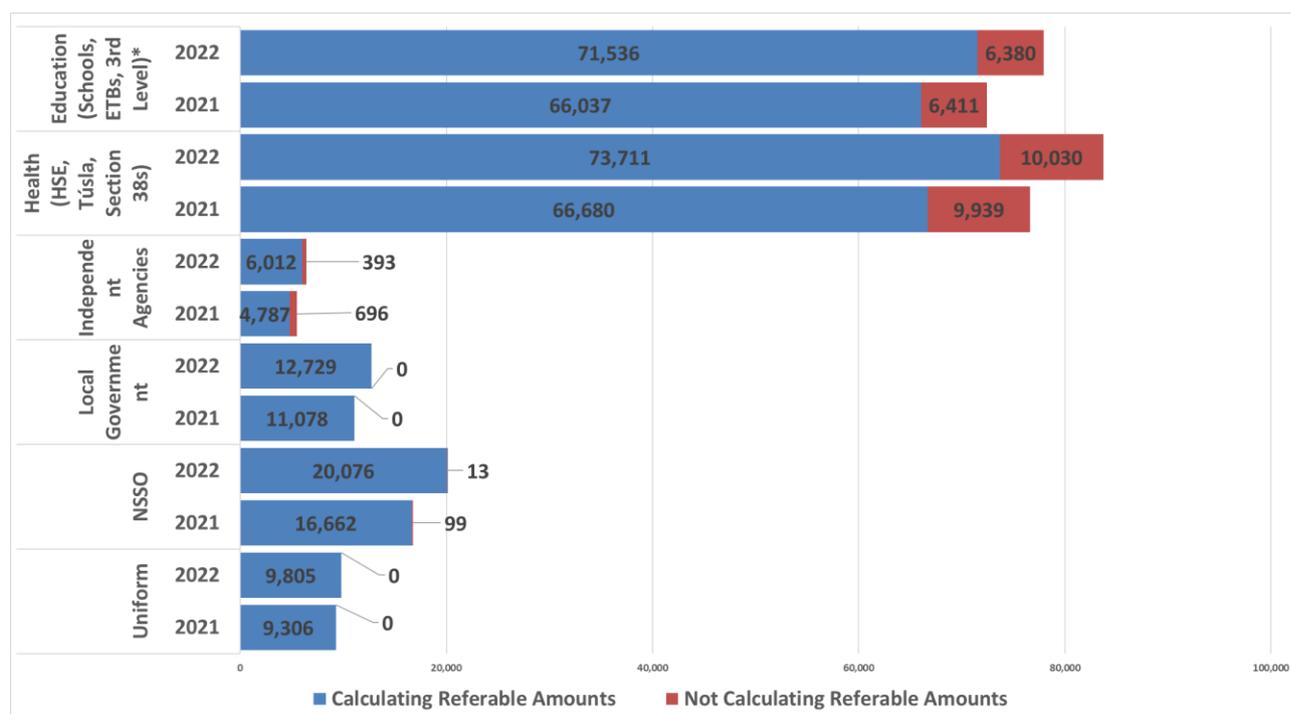
Chart 4: Calculation of Referable Amounts – Members (2021 – 2022)

Note: These numbers are as-at survey returns for the subsequent year's Annual Survey e.g. 2022 number as recorded in January 2023 survey. Figures above for Relevant Authorities that had calculated and stored Referable Amounts data for 2022 relate to the Referable Amounts used in generating the 2021 Annual Benefit Statement for members (required to be issued prior to 30th June 2022). Similarly, figures for 2021 relate to Referable Amounts used in generating the 2020 Annual Benefit Statements.

There has been an increase in Relevant Authorities issuing member Annual Benefit Statements, increasing from 238 in 2021 to 251 in 2022, representing an active Scheme membership of 173,883. The Education Sector made progress in catching up on the processing of Annual Benefit Statements up to 2020 and issued these by end-Q2 2022. The NSSO Sector has also made significant improvement, issuing 2021 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 two non-compliant RAs at end-2022.

The issue around Community School RAs (mentioned above) also skews the data for Annual Benefit Statements for the Education Sector. Therefore, Chart 6 again compares the number of active members in RAs issuing or not issuing Annual Benefit Statements.

The fall in the number of Uniform RAs issuing Annual Benefit Statements is attributable to An Garda Síochána, which has been explained as being due to staffing issues. This is an issue that DPENDR is aware of and is confident will be addressed in the early part of 2023. This issue was brought to the attention of DPENDR through the governance structures of the Sectoral Focus Group and Steering

Committee. An Garda Síochána have improved resourcing in the administration of the Single Pension Scheme and will issue Annual Benefit Statements for 2021 and 2022 in June 2023.
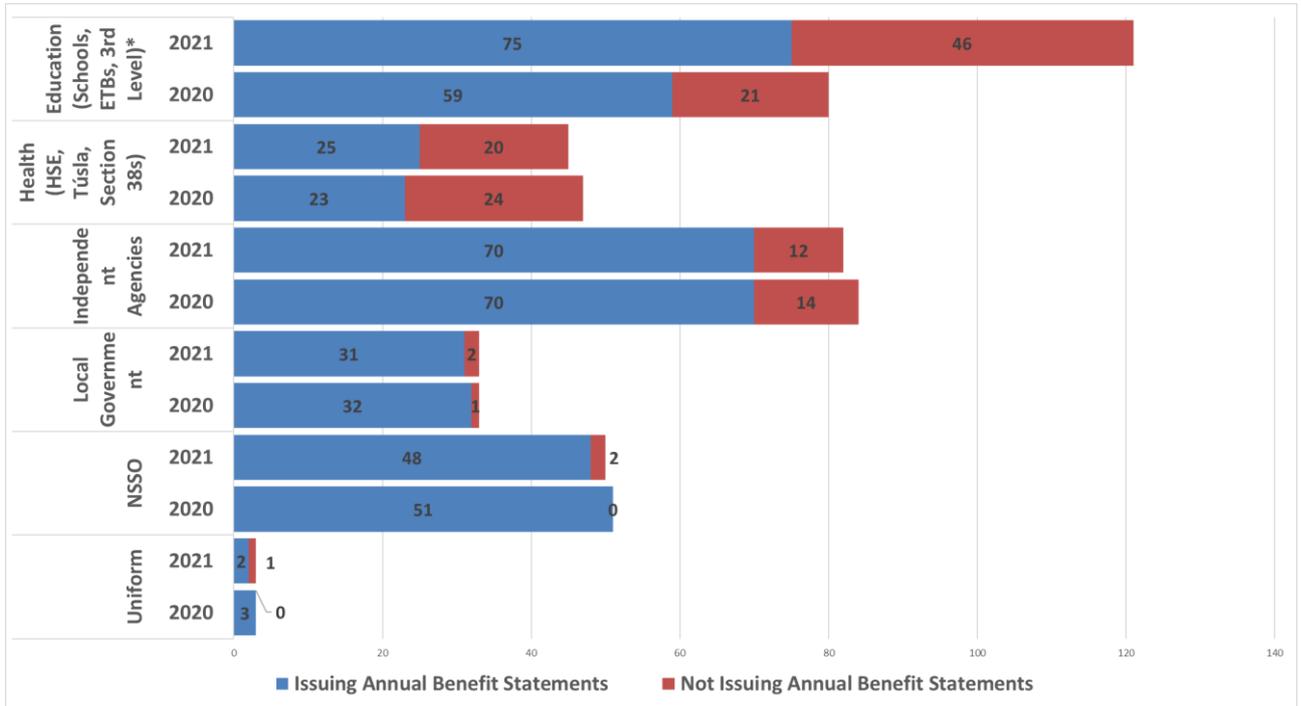

Chart 5: Issuing of ABS – Relevant Authorities (2020 – 2021)
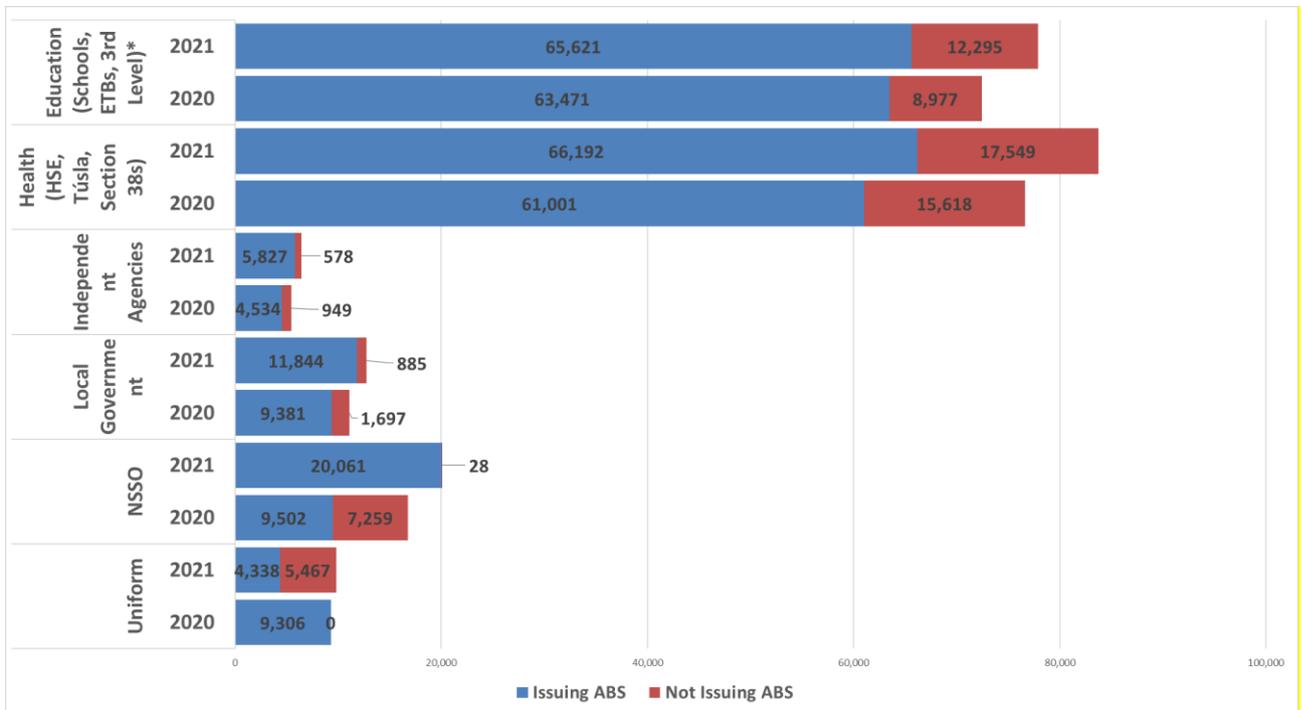
Chart 6: Issuing of ABS – Members (2020 – 2021)

Note: These numbers are as-at survey returns for the subsequent year's Annual Survey e.g. 2021 ABS issued in 2022 number, as recorded in 2023 survey.

In 2022, 227 Relevant Authorities issued Leaver Statements, up from 216 (5%) in 2021. The Department of Education made progress in 2022, commencing the issuing of Leaver Statements in December 2022. However, the Health Sector and ETBs in the Education Sector have critical work to do in addressing the shortfalls in this area.
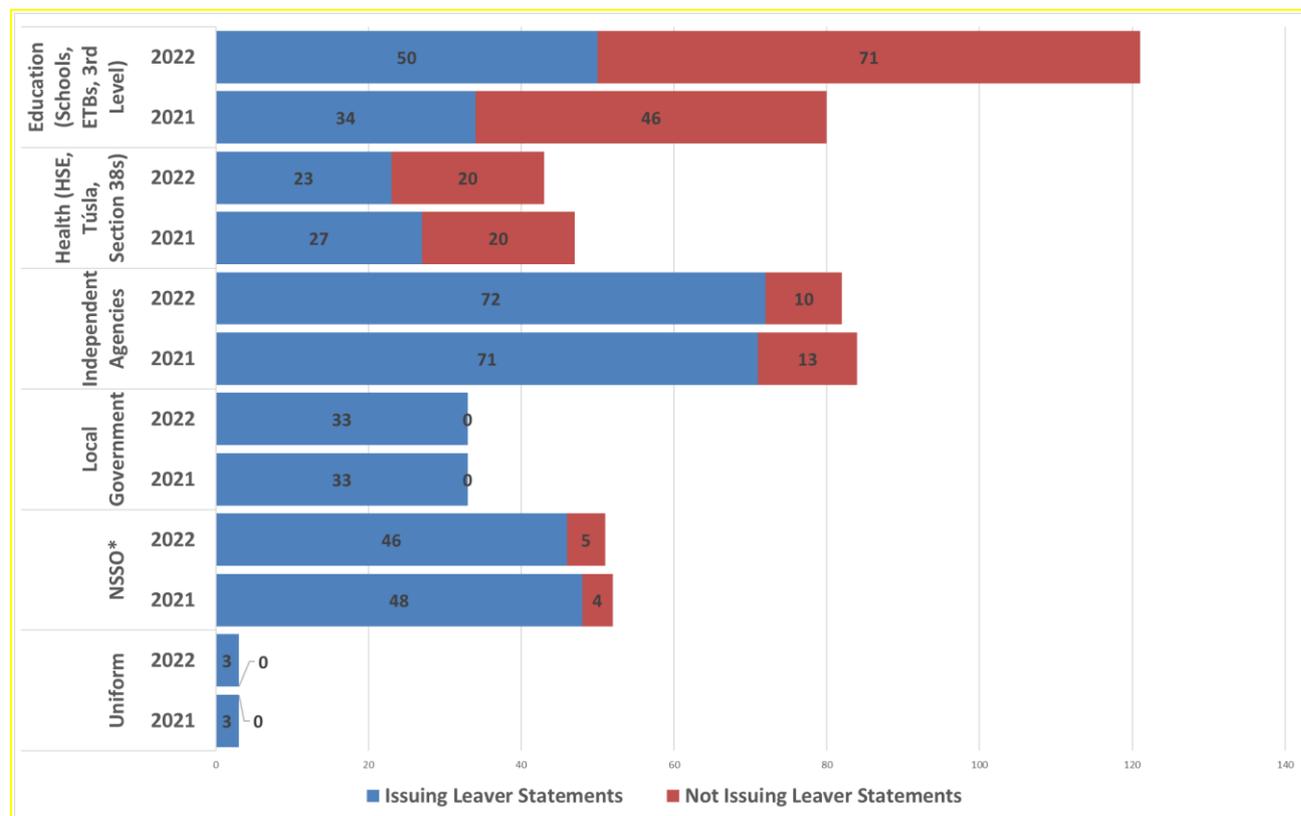
Chart 7: Growth in RAs issuing Leaver Statements (2021– 2022)

Note: These numbers are as-at survey returns for the subsequent year's Annual Survey e.g. 2022 number as recorded in 2023 survey.

* The 5 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 how new or revised targets set in the 2021 Annual Review have progressed.

4. Sectoral Focus

Single Scheme Action Plan Sectoral Highlights 2022

Education

For Dept. of Education, following significant development of DE databases, 2013-2021 Annual Benefit Statements issued to majority of members in 2022. Databank migration was completed for all years and Leaver Statements issued from system in Q4 2022.

For the ETB Sector, System Developments to calculate correct SPS Contributions for 95% of SPS Members on ESBS/ETB Payroll. Further, agreed calculations of SPS contributions and referable amounts which is compliant with the SPS legislation. We documented a user guide to assist ETBs using the DPER calculator correctly.

Health

Despite the challenges faced by the HSE in the past year, approximately 42,500 Annual Benefit Statements for 2021 were issued to Single Scheme members for HSE and Tusla during September 2022.

During 2022, key processes and workflows were developed and implemented to improve administration in relation to many priority areas. This work continues in 2023.

Despite the significant resourcing challenges for the HSE the SAP (Phase 3) development was progressed throughout the Q3 and Q4 of 2022. The majority of this development work has now been completed (March 2023) and this will allow the HSE to update a SPSPS member's record to reflect a number of key areas. Some work is still required on developing functionality.

Work has commenced with SAP CoE and other key stakeholders on the development of functionality to enable upload of member and beneficiary / benefit data to the databank in line with revised timelines agreed with DPER (Q3 2023).

NSSO / Central Government

NSSO developed a reporting solution in collaboration with MakoData to facilitate mass membership upload to the Databank.

NSSO was compliant in the timely provision of Leaver Statements on an ongoing basis and in the provision of 2021 Annual Benefit Statements in advance of 30 June 2022.

Local Government

For the Local Authorities being serviced by MyPay, there was 100% compliance in 2022.

For the other, non-MyPay Local Authorities, the highlights for the year were that Dublin City Council and 11 of the other 13 Local Authorities were compliant for the year, with the remaining two Local Authorities agreeing timelines with DPENDR for compliance.

Figure 2: Single Scheme Action Plan highlights 2022

4.1. Education Sector
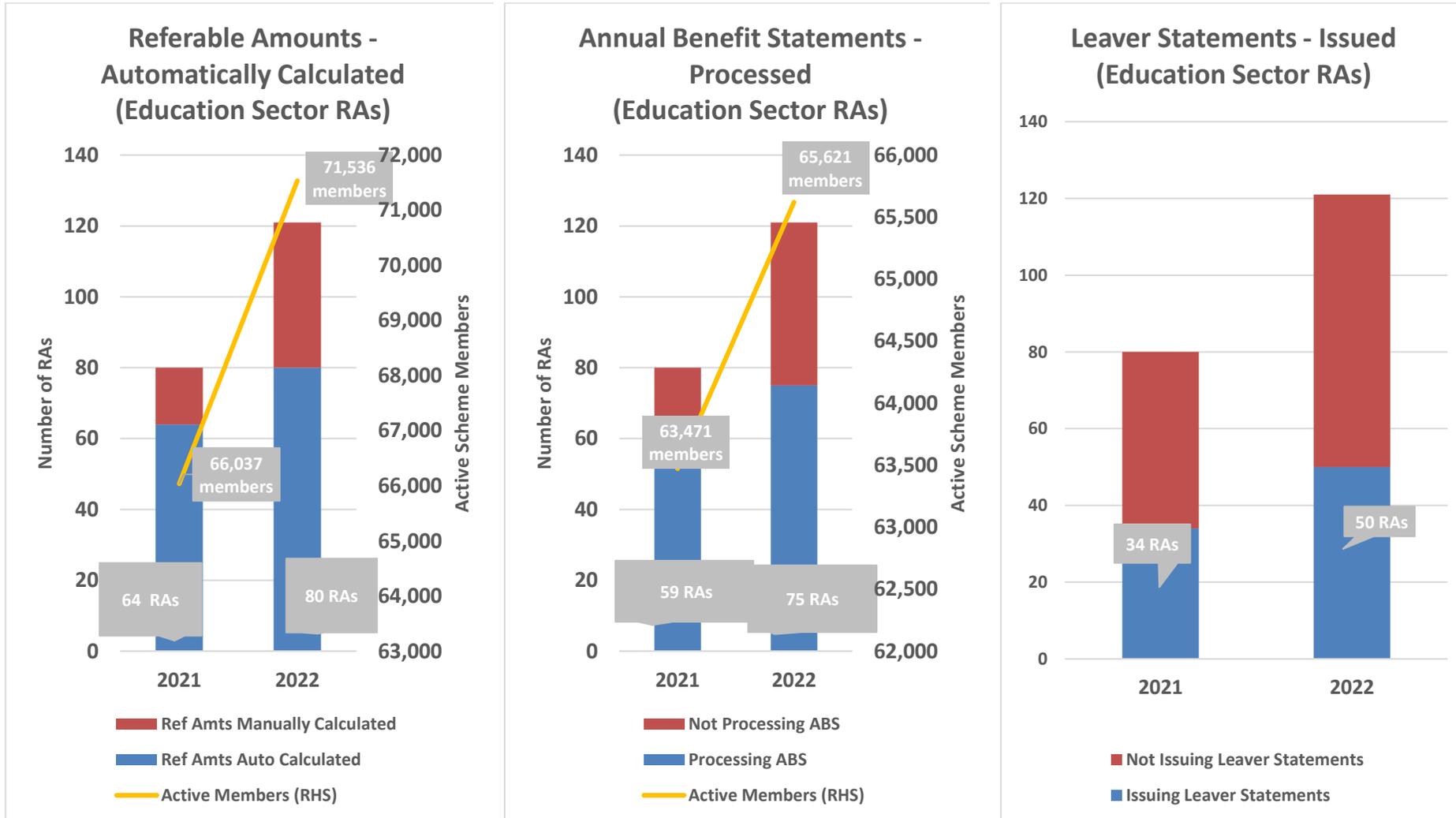
Chart 8: Education Sector – Referable Amounts, ABS and Leaver Statement Comparison (2021 – 2022)

Between 2021 and 2022, the Education Sector saw an increase in Active Scheme members of 5,468 to 77,916, up 8%. As explained in Chapter 3, the data for RA compliance across the three areas of compliance – calculating Referable Amounts, issuing Annual Benefit Statements and issuing Leaver Statements – is skewed in this year's review, because of the inclusion of a cohort of Community School RAs in the results of the 2023 survey.

Overall, 16 additional RAs are calculating Referable Amounts in 2022, including the Department of Education (Schools Teaching and Non-Teaching Staff), which has 46,825 active members in 2022. In 2022, the 80 RAs were calculating for 71,536 active members (94% of total Education Sector active members). This represents a year-on-year increase in active members having Referable Amounts calculated of 5,499 (8%).

In 2021, 59 RAs processed Annual Benefit Statements for 63,471 active members (88% of total Education Sector active members). In 2022, 75 RAs processed Annual Benefit Statements for 65,621 active members (84% of total Education Sector active members). This is an increase of 2,150 (3%) active members having Annual Benefit Statements processed. The 46 outstanding RAs not processing Annual Benefit Statements have an active membership of 12,295 (16% of total Education Sector active members).

The Department of Education successfully issued the backlog of Annual Benefit Statements for the period 2013-2020 on a phased basis in 2022. A total of 67,007 cumulative Annual Benefit Statements were issued in the year; 57,127 of these were single employments statements, with a further 9,880 being multiple/simultaneous employments.

2022 Annual Benefit Statements will issue in Q2 2023, in line with the statutory obligation.

The Department of Education commenced issuing Leaver Statements for its teaching and non-teaching staff in December 2022, addressing a longstanding issue of non-compliance in this area.

The next iteration of a Single Scheme Action Plan will include specific actions and targets to address issues of non-compliance in the ETB RAs, including the issuing of cumulative Annual Benefit Statements to members for the years 2013-2022. The lack of compliance amongst the Community Schools cohort of RAs will also be addressed, in consultation with the Department of Education.

RAG Description	Colour
Complete / On Track	
Delayed	
Not complete	

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 2023
Referable Amounts	Department of Education Athlone	Q2 2021	Yes	Referable Amounts for multiple and simultaneous employment members are calculated and were manually checked to ensure 1 WTE was not exceeded.	N/A	
	ETBs – Shared Service	Q4 2022	Yes	Manual Calculations have been agreed and user guide for ETBs using DPENDR calculator shared for use (if required). Calculations agreed and used in SPS programme to remediate contributions and calculate referable amounts which will be loaded to the Databank. Work has commenced to finalise the process to load Referable Amounts to the databank commencing with a pilot ETB (TETB). Test loads have commenced in Q1 2023 and the aim is to complete final returns in Q2 2023 and then progress to work with further ETBs.	N/A	
	ETBs – Dublin City	Q4 2022	Yes	CDETB is now included in Shared Services update since its payroll migration to ESBS in February 2023.	N/A	
	Institutes of Technology	N/A	N/A		N/A	
	Universities	N/A	N/A		N/A	

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 2023
Annual Benefit Statement	Department of Education Athlone	Q2/Q3 2022	Substantially Achieved	The majority of 2013 to 2021 statements have issued. Some statements withheld due to membership issues and cases which require further verification.	Q2 2023	
	ETBs – Shared Service	Q4 2023	No	Access to previous data and confirmation of calculation rules took longer than expected. Annual Benefit Statements for 9 former Manser ETBs to be available by end-Q3 2023. Annual Benefit Statements for 5 former Core ETBs to be available by end-Q4 2023. Annual Benefit Statements for 2 former Bespoke ETBs to be available by end-Q1 2024.	Q1 2024 for all 16 ETBs	
	ETBs – Dublin City	N/A	N/A	CDETB is now included in Shared Services update since its payroll migration to ESBS in February 2023.	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)

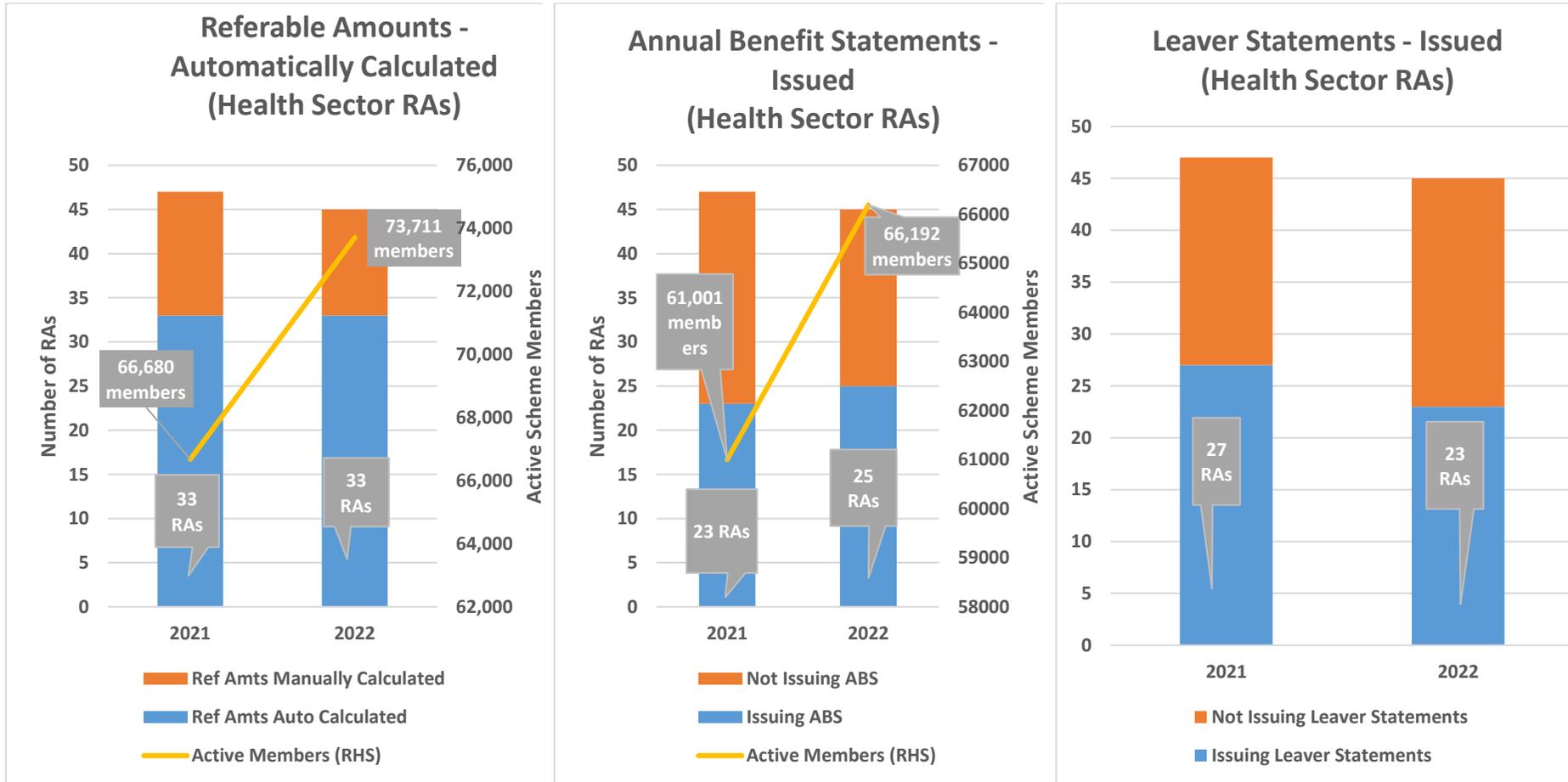| Compliance Target Area		Target Date for Compliance	Was Target Achieved?	Explanatory Comments	Revised Target Date	Compliance with Target at start 2022
Leaver Statement	Department of Education Athlone	Q3 2022	Yes	Commenced issuing Leaver Statements in December 2022		
	ETBs – Shared Service	Q4 2022	No	Access to previous data and confirmation of calculation rules took longer than expected. Leavers' data from legacy Manswer systems to be provided in Phase 2 of data.	Q1 2024	
	ETBs – Dublin City	Q4 2022	No	CDETB is now included in Shared Services update since its payroll migration to ESBS in February 2023.	N/A	
	Institutes of Technology	N/A	N/A		N/A	
	Universities	Q4 2021	Yes		N/A	

4.2. Health Sector

Chart 9: Health Sector – Referable Amounts, ABS and Leaver Statement Comparison (2021 – 2022)

Between 2021 and 2022, the Health Sector saw an increase in Active Scheme members of 7,122 to 83,741, up 9%. In 2022, 33 RAs were calculating Referable Amounts, representing an Active Scheme membership of 73,711 (88% of total Health Sector active members). This was an increase of 7,031 members (11%) having their Referable Amounts automatically calculated from 2021, when the 33 RAs represented an Active Scheme membership of 66,680 (87% of total Health Sector active members).

The Health Sector saw an increase in Relevant Authorities issuing Annual Benefit Statements, up from 23 to 25. The 25 Relevant Authorities represent an active scheme membership of 66,192 – a 5,191 increase on 2021 – and account for 79% of the total Health Sector active members. The Department's Action Plan action around automated processes for Referable Amount generation and storage continued to be maintained for employees in the HSE and Tusla.

It is clear that the cyber-attack experienced by the HSE in May 2021 had a significant effect on the compliance of RAs in the Health Sector over the past few years. Whilst the RAs and Sector have done good work in overcoming these challenges, it is imperative that this concerted effort continues to deliver further improvement in 2023, especially as it is the Sector with the largest Single Scheme membership.

The HSE action in the Action Plan, relating 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 in 2021. A new timetable for completion of actions was included in the Action Plan Annual Review of 2021, to be finalised by Q3 2022. Whilst Leaver Statements are currently issuing on request, the overall timeline for completion of this work has now been set as Q3 2023. See Table 6 below for further detail.

Following the Action Plan Annual Review of 2021, a worrying trend of non-compliance was highlighted across the Section 38 RAs. This led to the establishment of a Section 38 Compliance Forum, to allow DPENDR, the Department of Health and the HSE to liaise directly with the Section 38 RAs and to give the RAs the opportunities to share their compliance issues and learnings and experiences to overcome these. The Compliance Forum met twice in 2022 and has generally been received positively. However, it is clear that this is the early stages of the Forum and the results from this year's Annual Review indicate that there is still much work to be done in this cohort of RAs.

Therefore, work will continue under a new Single Scheme Action Plan 2023-2024, focusing on improving the compliance situation for this cohort. Included in this will be individual actions for three of the larger Section 38 RAs with non-compliance issues (Beaumont Hospital, Tallaght University Hospital and St John of Gods Community Services). Each of these RAs have non-compliance issues over the past few years, with Beaumont Hospital and Tallaght University Hospital being non-compliant for calculating Referable Amounts and issuing Annual Benefit Statements since the introduction of the Single Scheme in 2013. Based on the 2022 Single Scheme Survey (as the RA did not provide a response to the 2023 Survey), St John of God Community Services has been non-compliant for calculating Referable Amounts since 2017 and for issuing Annual Benefit Statements since 2013.

The aim of targeting these three RAs for individual actions is to help bring about compliance to benefit large numbers of Single Scheme members, whilst also working with RAs that have the resources to make improvements and share any lessons, experiences and specific actions with smaller RAs with non-compliance issues. In this way, the Action Plan actions will be able to have a larger impact than for just the chosen RAs.

It is important to note that there were some Section 38 organisations who made progress over 2022 (e.g. CHI at Crumlin and Dublin Dental Hospital Board) and others who continued to be compliant with the provisions of the Single Scheme. It should also be noted that, for some of the RAs with non-compliance issues, this is only for the most recent years and they have been otherwise compliant prior to this. Therefore, in these cases, it is clear that there are timing issues involved and this must be acknowledged in the wake of Covid and issues such as cyber attacks that have affected this sector in the last number of years.

Significant progress must be made in 2023 and 2024 for non-compliant Section 38 organisations to achieve full compliance. 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.

Table 4: 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 2023
Referable Amounts	HSE	N/A	N/A	Compliance in this area was maintained and in line with commitments under the Action Plan. Data generation and validation in place for Resource Link and other SAP areas.	N/A	🟩
	Tusla	N/A	N/A		N/A	🟩
	S38 Bodies – SAP	N/A	N/A	All RAs except Tallaght University Hospital compliant.	Varies	🟩
	S38 Bodies - Other	Q3 2021		Compliance varies across this group of bodies, with a majority being compliant or working towards being so.	Varies	🟧

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 5: 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 2023
Annual Benefit Statement	HSE	N/A	N/A	Compliance in this area is maintained and approximately 40,474 Annual Benefit Statements issued to Single Scheme members during September 2022. 2022 ABS will issue by end-Q2 2023.	N/A	
	Tusla	N/A	N/A	Compliance in this area was maintained and approximately 2,145 ABS issued to Single Scheme members during September 2022. 2022 ABS will issue by end-Q2 2023.	N/A	
	S38 Bodies – SAP	N/A	N/A	All RAs except Tallaght University Hospital compliant.	Varies	
	S38 Bodies - Other	Q3 2021		Compliance varies across this group of bodies, however over half were not compliant in 2022 and must make concerted efforts to be so.	Varies	

Table 6: 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 2023
Leaver Statement	HSE	Q1 2022	No	Leaver's statements are currently issuing on request.	Q3 2023	
	Tusla	Q1 2022	No	Process work is underway to issue Leavers Statements in compliance with requirements by the revised target date as system developments are now completed for the management of refunds, purchase, refund of purchase – partial, transfer, restoration of refund – same RA, PAO and local adjustments through SAP. System development work is ongoing for the restoration of a refund for another RA.	Q3 2023	
	S38 Bodies – SAP	N/A	N/A	Compliance varies across this group of bodies	N/A	
	S38 Bodies - Other	Q3 2021		Compliance varies across this group of bodies.	Q3 2022	

Table 7: Additional Actions specific to Section 38 Relevant Authorities in 2022

Compliance Target Area	Facilitators	Target Date for Compliance	Was Target Achieved?	Explanatory Comments	Revised Target Date	Compliance with Target at start 2023
All	DPENDR Dept. of Health HSE	Q2 2022	Yes	HSE to leverage existing relationships and experience / understanding of systems landscape in the establishment of a Section 38-specific compliance group.	N/A	
	DPENDR Dept. of Health HSE	Q2 2022	Yes	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.	N/A	

4.3. Local Government Sector
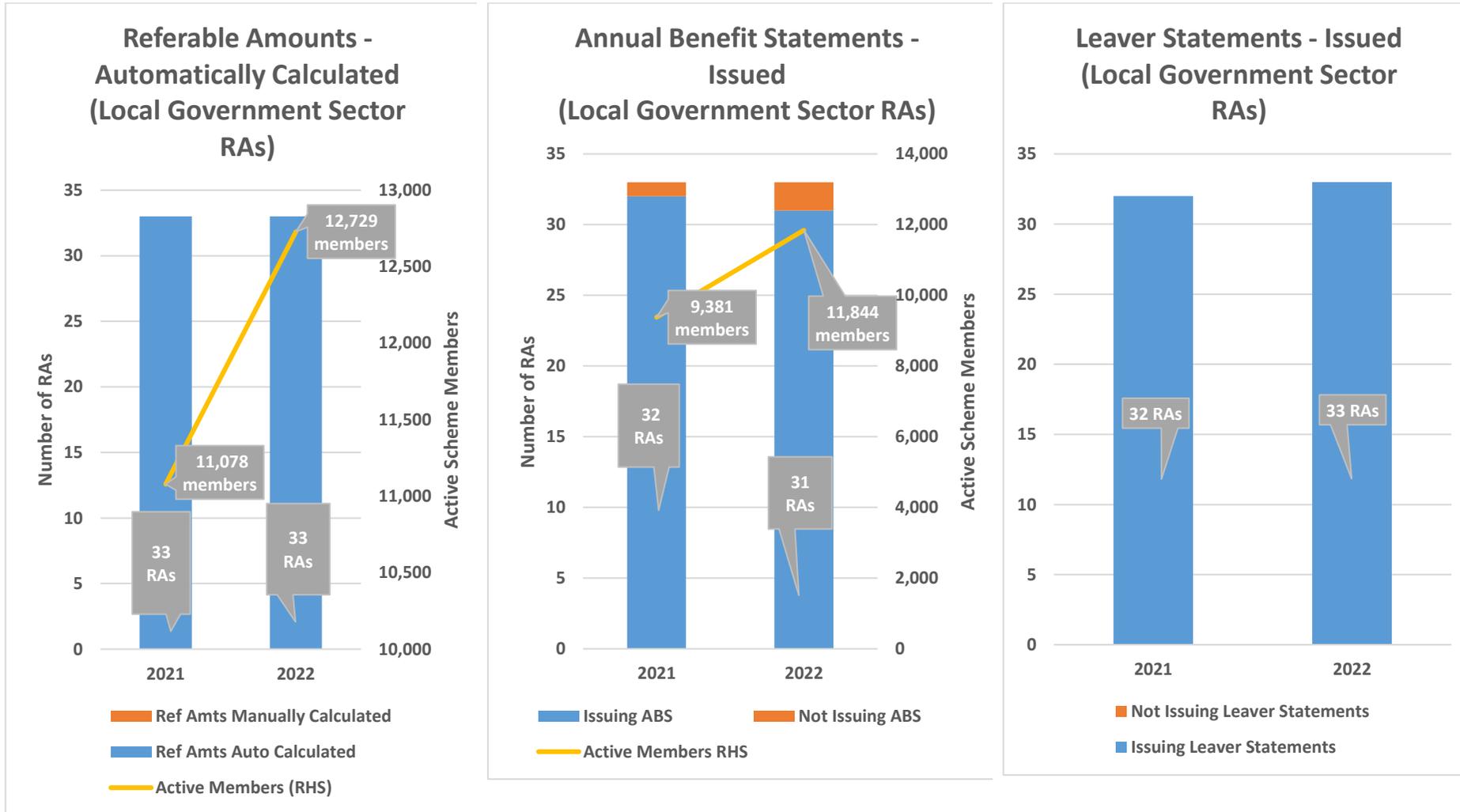
Chart 10: Local Government Sector – Referable Amounts, ABS and Leaver Statement Comparison (2021 – 2022)

Between 2021 and 2022, the Local Government Sector saw an increase in Active Scheme members of 1,651 to 12,279 (15%). The number of Relevant Authorities calculating Referable Amounts remained stable at 33, consistent with 2021 figures. In 2022, as in 2021, 100% of the total active members were having their Referable Amounts calculated, which is a significant achievement.

The number of Local Government Sector Relevant Authorities issuing Annual Benefit Statements has dropped slightly from 32 RAs in 2021 to 31 in 2022. As a result, while the overall number of active members in receipt of Annual Benefit Statements has increased (from 9,381 in 2021 to 11,844 in 2022, an increase of 26%), the number not in receipt of statements has also increased to 885 in 2022, representing 7% of total Local Government Sector active members. However, the ongoing transition of Local Authorities into the MyPay system and streamlining of administration systems should see continued improvements that address this irregularity. In 2022, the number of RAs issuing Annual Benefit Statements represented an active Scheme membership of 11,844 (93% of total Local Government Sector active members). This is an increase of 26% over the figure of 9,381 in 2021, when 85% of active members in the sector received Annual Benefit Statements.

Overall, there has been a strong improvement in the Scheme administration in the Local Government Sector over recent years. Good work has been carried out in organisations such as Dublin City Council, which had previously been an outlier in the sector with regard to its processes and systems development for Single Scheme compliance. While two County Councils remain non-compliant with required Annual Benefit Statement timelines at end-2022 (Cavan and Fingal County Councils, it is expected that compliance will be achieved in June 2023. The Local Government Sector is performing well with regards its overall compliance and the actions it was set in the Single Scheme Action Plan 2021-2022.

Table 8: 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 2023
Referable Amounts	MyPay	Q4 2021	Yes		N/A	
	Other LAs	Q4 2021	Yes	11 of 13 Local Authorities completed. 2 Local Authorities outstanding at end-2022, with extensions notified to DPENDR.	N/A	
	Dublin City Council	Q2 2022	Yes		N/A	

Table 9: 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 2023
Annual Benefit Statement	MyPay	N/A	Yes		N/A	
	Other LAs	N/A	Yes	11 of 13 Local Authorities completed. 2 Local Authorities outstanding at end-2022, with extensions notified to DPENDR.	N/A	
	Dublin City Council	Q2 2022	Yes		N/A	

Table 10: Local Government Single Scheme Action Plan 2021/2022 Targets (Leaver Statements)

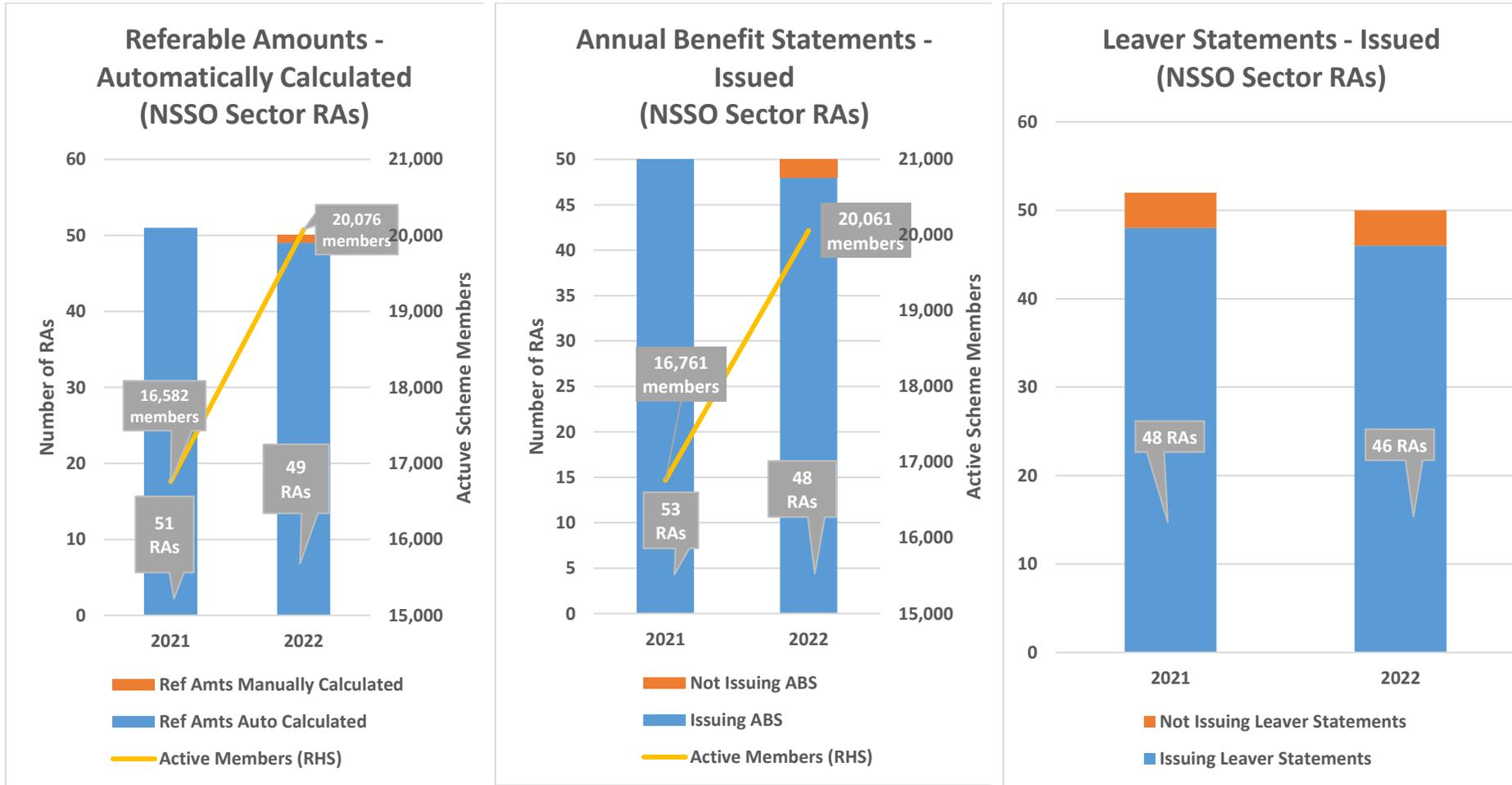| Compliance Target Area		Target Date for Compliance	Was Target Achieved?	Explanatory Comments	Revised Target Date	Target Compliance at start 2023
Leaver Statement	MyPay	N/A	Yes		N/A	
	Other LAs	Q2 2021	Yes		N/A	
	Dublin City Council	Q2 2022	Yes		N/A	

4.4. NSSO Sector

Chart 11: NSSO Sector – Referable Amounts, ABS and Leaver Statement Comparison (2021 – 2022)

The NSSO Sector grew by 3,328 active Scheme members, from 16,761 in 2021 to 20,089 in 2022 (20%). While there was a slight reduction in the number of RAs automatically calculating Referable Amounts in 2022 versus 2021, the number of members affected was low. It should be noted that the affected RA does not have full service arrangement with the NSSO, having a local HR function instead.

In 2022, the 49 RAs that calculated Referable Amounts represented an active Scheme membership of 20,076 (99% of total NSSO Sector active members). This was an increase of 3,615 (21%) versus 2021, which was also 99% of NSSO active members for that year.

A similar increase can be seen in the number of Annual Benefit Statements issued. In 2021, the NSSO issued statements on behalf of 53 RAs for 16,761 active Scheme members. In 2022, while the NSSO issued Annual Benefit Statements on behalf of 48 RAs, 3,300 more members received ABS. Again, it should be noted that the four non-compliant RAs do not have full service arrangements with the NSSO, rather having their own local HR 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 11: 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 2023
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 12: 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 2023
Annual Benefit Statement	NSSO (Active Members Only)	14/02/2022	Yes	Annual Benefit Statements were issued for all RAs that receive full service from NSSO.	N/A	

Table 13: 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 2023
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	

5. Single Scheme Databank

During 2022, work continued to on-board Relevant Authorities to the Single Scheme Databank. The Databank remains an interim risk mitigation measure, intended to secure all summary data for Single Scheme members, while also ensuring a common data standard across all RAs. In addition to submitting catch-up data since 2013, each RA is also required to submit a file annually to the Databank.

Since going live in late 2019, onboarding has focused on an initial catch up activity to collect required member data from 2013-2019. Initially, RAs were 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. DPENDR has hosted over 25 individual onboarding training sessions, with further sessions planned over the course of 2023.

Thanks to continued positive engagement from RAs, as of January 2023, data from 236 RAs has been uploaded to the Single Scheme Databank. This represents approximately one-third of member data across the whole Single Pension Scheme. The remaining two-thirds of member data is contained within the HSE and Department of Education. Engagement with representatives from those bodies throughout 2022 has laid the groundwork for their onboarding to be undertaken in 2023.

2022 has seen a continuation of RAs in Waves 1-11 achieving near 100% compliance with their requirement to submit annual 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. Chart 12 below reflects the successful completion of the initial onboarding years for those bodies. The Single Scheme Databank team continues to engage with RAs who have outstanding submissions, while also assisting all RAs with any Databank-related queries, 364 of which were completed in 2022.

**Chart 12:** Databank onboarding schedule and progress for Relevant Authorities

6. Training, Policy Guidance & Engagement

Training

During 2022, the Single Scheme Policy and Support Unit continued to develop policy and provide training and supports to scheme administrators throughout the public service. The Unit delivered virtual training to scheme administrators ensuring continued engagement with RAs throughout the year. Training modules were delivered online via a series of 18 webinars to over 1,800 attendees across 155 Relevant Authorities. Supporting materials for scheme policy and administration continue to be developed and made available via the dedicated Single Pension Scheme website.

Helpdesk

A dedicated Helpdesk for administrator queries was established in early 2018. During 2022, the Helpdesk received approximately 1.700 requests for assistance across two main areas (Scheme Administration and the Single Scheme Databank). This is an increase in engagement of 31% over 2021, when 1,300 requests for assistance were dealt with. The average resolution rate for these queries is about one and a half days, versus just under two days in 2021. The charts below demonstrate the monthly activity in these areas in 2022.
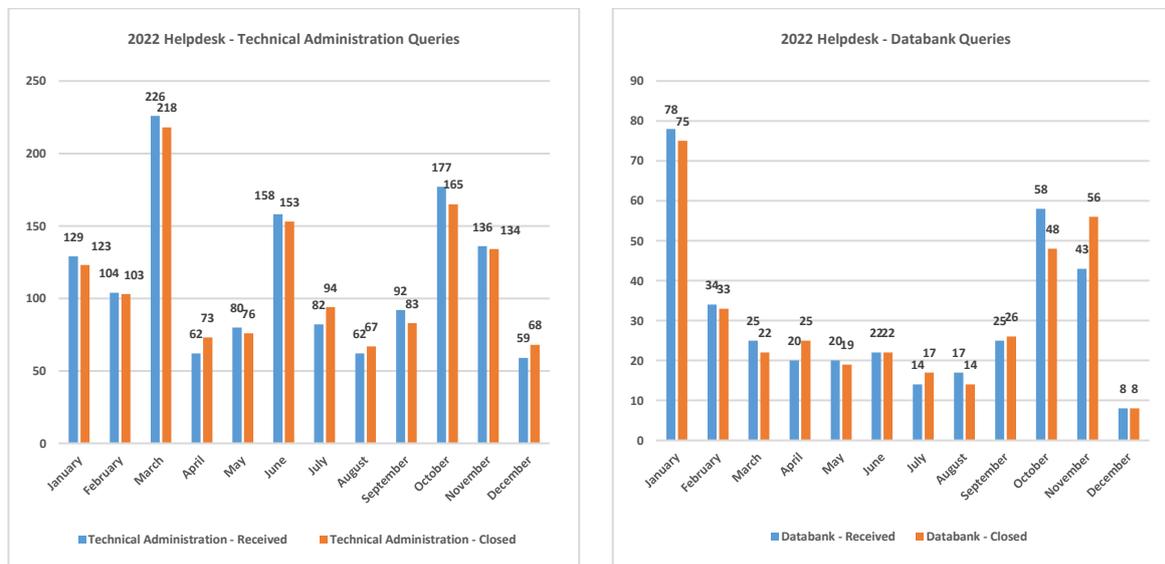
Chart 13: Single Scheme Helpdesk Activity – 2022

Website

A dedicated Single Scheme website is provided for Members and Administrators. The site went live in 2017 and 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.

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 14: Single Scheme Action Plan 2021/2022 Actions

Action Area	Tasks to Achieve Action	Target	Comment	Revised Target Date for 2023	Compliance with Target at start 2023
Training	Continued delivery of existing training supports: • 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		N/A	
Training	Return to classroom based training as public health guidelines permit in 2021	Q3/4 2021	While public health restrictions have relaxed and been removed, the ease and speed of access of online training for RAs would not be replicated by classroom-based training. It is DPENDR's intention to continue with online training to ensure as many RAs as possible can access training.	N/A	N/A
Training	Achieve QQI accreditation for Single Scheme training Administrators who successfully complete training to receive certification aligned with the National Framework of Qualifications • Requirements Definition – Q2 2021 • Identification of Educational Partner (Procurement) – Q4 2021	Q2 2022	In early 2022, DPENDR engaged in the beginnings of a process to explore delivering QQI-accredited Single Scheme training. However, the costs established in the Request for Information stage indicated high costs. The Single Scheme Policy and Support Unit, therefore, decided that the better approach would be to continue offering virtual training to	N/A	

Action Area	Tasks to Achieve Action	Target	Comment	Revised Target Date for 2023	Compliance with Target at start 2023
	• Curriculum Development and Attainment of QQI Standard – Q2 2022		Single Scheme administrators across the public service, whilst exploring the possibility of increasing the Single Scheme element of the existing Public Service Pensions Management Training Course. This course is already QQI accredited and contains a module on the Single Scheme. It is proposed that this could be expanded to give more in-depth information on the Single Scheme, benefitting from the existing QQI accreditation.		
Policy Guidance	Prepare and publish detailed policy guidance for State Pension Age and will develop new regulations as required • Engage with stakeholders – Q1/Q2 2021 • Prepare Regulations – Q3 2021 • Publish detailed policy guidance – Q4 2021	Q4 2021	Government decided against increasing the State Pension Age on a phased basis to 67 and 68. Instead, in September 2022, it was announced that the State Pension Age would remain at 66, with a flexible policy beyond. From January 2024, this will allow individuals to choose to retire between the ages of 66 and 70, with a higher State Pension (Contributory) rate for those retiring at a later date. The Single Scheme Policy and Support Unit will review the implications of this decision on the Single Scheme during 2023.	Q4 2023	N/A due to change in Government policy
Policy Guidance	Drafting of regulations regarding the treatment of Social Welfare Benefits in the accrual of Single	Q3 2022	This work was delayed during 2022 due to the legal advices received from the Office of the	Q4 2023	

Action Area	Tasks to Achieve Action	Target	Comment	Revised Target Date for 2023	Compliance with Target at start 2023
	Scheme Benefits to be published in 2021. Detailed guidance will accompany the Regulations in the form of a circular • Stakeholder engagement & prepare draft Regulations – Q3 2021 • Publish detailed guidance in the form of a circular – Q4 2021		Attorney General, as well as resource availability in the Single Scheme Policy and Support Unit. The Department of Social Protection has agreed to take carriage of any necessary amendments to primary legislation to enable Regulations under the Public Service Pensions (Single Scheme and other Provisions) Act 2012 to be as comprehensive as necessary. It is aimed that the proposed regulations will be advanced during 2023.		
Policy Guidance	Engage with stakeholders across the Division and Sectors to review pension appeals mechanisms for the Single Scheme • Options documented – Q4 2021	Q2 2022	Engagement will continue with Public Sector Pensions Policy to agree on future direction. This will be completed by Q4 2023. However, it is important to note that, following engagement with the Pensions Authority during 2022, it is expected that existing appeals procedures for pre-existing public service pension schemes would continue to occur for Single Scheme members, until specific regulations are introduced. This was conveyed to the Sectoral Focus Group and Steering Committee.	Q4 2023	
Website, Helpdesk and Quarterly Comms.	Scope, drive and advance planning work for options to consolidate existing DPENDR public service pension websites (i.e. currently www.cspensions.gov.ie) and www.singlepensionscheme.gov.ie to (1) better	Q2 2022	During 2022, work advanced on developing a new website for the pre-existing pensions (currently www.cspensions.gov.ie).		

Action Area	Tasks to Achieve Action	Target	Comment	Revised Target Date for 2023	Compliance with Target at start 2023
	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 • Scoping and planning – Q2/Q3 2021 • Requirements documented and planning with OGCIO for website design – Q4 2021 • Build, Test and Deploy website – Q2 2022		As part of this work, it was decided that maintaining the existing www.singlepensionscheme.gov.ie would be the optimal approach for the Single Scheme material, given the positive feedback that that has been received on the website. Material continues to be updated and maintained on this site.		

8. Conclusion

Reviewing progress made over the course of the Single Scheme Action Plan 2021-2022, there has been some excellent work across Relevant Authorities and Sectors to increase compliance across the board and ensure that Single Scheme members are enjoying the statutory rights under the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

There are, of course, some obvious areas that need to addressed to increase compliance further. A new Single Scheme Action Plan, covering 2023 and 2024 will cover these actions, with a particular focus on Section 38 RAs in the Health Sector, ETBs in the Education Sector and actions for DPENDR as the policy lead for the Single Scheme.

Particular recognition should be given to those working in the four sectors focused on in the existing Action Plan. They have delivered impressive levels of compliance and improvements and demonstrated a willingness and desire to continue working on the required areas. We are confident that high levels of engagement will continue in the next Action Plan 2023-2024 and that further improvements will be delivered for Single Scheme members.

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 new Action Plan in 2023 and 2024, we look forward to further constructive discussion of issues relating to the difficulties associated with administering the scheme.

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

9. Action Plan 2023/2024

As has been demonstrated in the review of the previous Action Plan 2021-2022, significant progress has been made towards Single Scheme compliance across the sectors and RAs, helping to ensure that Single Scheme members are receiving all rights and benefits that are due to them. The Action Plan and its structures have proven a great conduit for driving this compliance and offering avenues for sharing issues and experiences, as well as problem-solving.

However, issues of non-compliance remain across cohorts of RAs within some of the sectors. This means that new actions, targets and timelines must be set or existing ones extended for these cohorts and, so, a new Action Plan 2023-2024 is being formed.

This Action Plan 2023-2024 will continue to see cooperation between DPENDR and relevant stakeholders, through the existing Governance Structures and roles i.e. Steering Committee, Sectoral Focus Group, Section 38 Compliance Forum.

Annual Reviews of the new Action Plan will continue to be carried out, under the same parameters as the Action Plan 2021-2022. These will outline compliance levels attained by each sector and progress made in the year under review.

It is important to ensure that statutory responsibility for the correct administration of the Single Scheme rests with each individual Relevant Authority.

Whilst it is critical that the levels of compliance reached over the previous Action Plan are maintained by sectors – and this will continue to be monitored through the established channels and in the Annual Reviews – the new Action Plan 2023-2024 will have a particular focus on two cohorts of RAs: Section 38 organisations in the Health Sector and Education and Training Boards (ETBs) in the Education Sector.

Actions, targets and timelines will be set out for each of these cohorts in separate sections below and will cover all areas of compliance measurement:

- Calculation and recording of member retirement benefits or "Referable Amounts" in each pay period;
- Issuing of Annual Benefit Statement to all members by 30th June each year;
- Issuing of Leaving Service Options and Leaver Statement within six months of a member ceasing pensionable employment; and
- Uploading member data for safeguarding to the DPENDR Databank.

Actions and targets will also be set for DPENDR over this period, including a renewed focus on addressing issues that have continued from the previous Action Plan.

9.1 Outstanding Actions from Action Plan 2021/2022

The Action Plan 2023/2024 sets out actions for the specific cohorts of RAs over the coming period (Section 38s, ETBs and DPENDR) in order to continue driving improved compliance rates for Single Scheme administration. It is also expected that the levels of compliance attained to-date by sectors will continue to be met and maintained and that any actions / targets / timelines yet to be fully achieved under the Action Plan 2021/2022 will be progressed.

The outstanding actions by sector are set out below. This work must continue to be pursued, measured and reported. This will be done through the existing governance and reporting structures, which will continue on a periodic basis.

Table 15: Extended Education Sector Single Scheme Action Plan 2021/2022 Targets

Compliance Target Area		Target Date for Compliance	Was Target Achieved?	Explanatory Comments	Revised Target Date	Compliance with Target at start 2023
Annual Benefit Statement	Department of Education Athlone	Q2/Q3 2022	Substantially Achieved	The majority of 2013 to 2021 statements have issued. Some statements withheld due to membership issues and cases which require further verification.	Q2 2023	
Annual Benefit Statement	ETBs – Shared Service	Q4 2023	No	Access to previous data and confirmation of calculation rules took longer than expected. Annual Benefit Statements for 9 former Manser ETBs to be available by end-Q3 2023. Annual Benefit Statements for 5 former Core ETBs to be available by end-Q4 2023. Annual Benefit Statements for 2 former Bespoke ETBs to be available by end-Q1 2024.	Q1 2024 for all 16 ETBs	
Leaver Statement	ETBs – Shared Service	Q4 2022	No	Access to previous data and confirmation of calculation rules took longer than expected. Leavers' data from legacy Manwer systems to be provided in Phase 2 of data.	Q1 2024	

Table 16: Extended Health Sector Single Scheme Action Plan 2021/2022 Targets

Compliance Target Area		Target Date for Compliance	Was Target Achieved?	Explanatory Comments	Revised Target Date	Compliance with Target at start 2023
Referable Amounts	S38 Bodies - Other	Q3 2021		Compliance varies across this group of bodies, with a majority being compliant or working towards being so.	Varies	
Annual Benefit Statement	S38 Bodies – Other	Q3 2021		Compliance varies across this group of bodies, with a majority being compliant or working towards being so.	Varies	
Leaver Statement	HSE	Q1 2022	No	Leaver's Statements are currently issuing on request.	Q3 2023	
	Tusla	Q1 2022	No	Process work is underway to issue Leaver's statements in compliance with requirements by the revised target date as system developments are now completed for the management of refunds, purchase, refund of purchase – partial, transfer, restoration of refund – same RA, PAO and local adjustments through SAP. System development work is ongoing for the restoration of a refund for another RA.	Q3 2023	
Leaver Statement	S38 Bodies – SAP	N/A	N/A	Compliance varies across this group of bodies.	N/A	
Leaver Statement	S38 Bodies – Other	Q3 2021		Compliance varies across this group of bodies.	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 17: Extended DPENDR Single Scheme Action Plan 2021/2022 Targets

Action Area	Tasks to Achieve Action	Target	Comment	Revised Target Date for 2023	Compliance with Target at start 2023
Training	Achieve QQI accreditation for Single Scheme training Administrators who successfully complete training to receive certification aligned with the National Framework of Qualifications • Requirements Definition – Q2 2021 • Identification of Educational Partner (Procurement) – Q4 2021 • Curriculum Development and Attainment of QQI Standard – Q2 2022	Q2 2022	In early 2022, DPENDR engaged in the beginnings of a process to explore delivering QQI-accredited Single Scheme training. However, the costs established in the Request for Information stage indicated high costs. The Single Scheme Policy and Support Unit, therefore, decided that the better approach would be to continue offering virtual training to Single Scheme administrators across the public service, whilst exploring the possibility of increasing the Single Scheme element of the existing Public Service Pensions Management Training Course. This course is already QQI accredited and contains a module on the Single Scheme. It is proposed that this could be expanded to give more in-depth information on the Single Scheme, benefitting from the existing QQI accreditation.	N/A	
Policy Guidance	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	Q3 2022	This work was delayed during 2022 due to the legal advices received from the Office of the Attorney General, as well as resource availability in the Single Scheme Policy and Support Unit.	Q4 2023	

Action Area	Tasks to Achieve Action	Target	Comment	Revised Target Date for 2023	Compliance with Target at start 2023
	• Stakeholder engagement & prepare draft Regulations – Q3 2021 • Publish detailed guidance in the form of a circular – Q4 2021		An approach is being developed with DPENDR legal advice and it is the aim that the proposed regulations will be advanced during 2023.		
Policy Guidance	Engage with stakeholders across the Division and Sectors to review pension appeals mechanisms for the Single Scheme • Options documented – Q4 2021	Q2 2022	Engagement will continue with Public Sector Pensions Policy to agree on future direction. This will be completed by Q4 2023. However, it is important to note that, following engagement with the Pensions Authority during 2022, it is expected that existing appeals procedures for pre-existing public service pension schemes would continue to occur for Single Scheme members, until specific regulations are introduced. This was conveyed to the Sectoral Focus Group and Steering Committee.	Q4 2023	

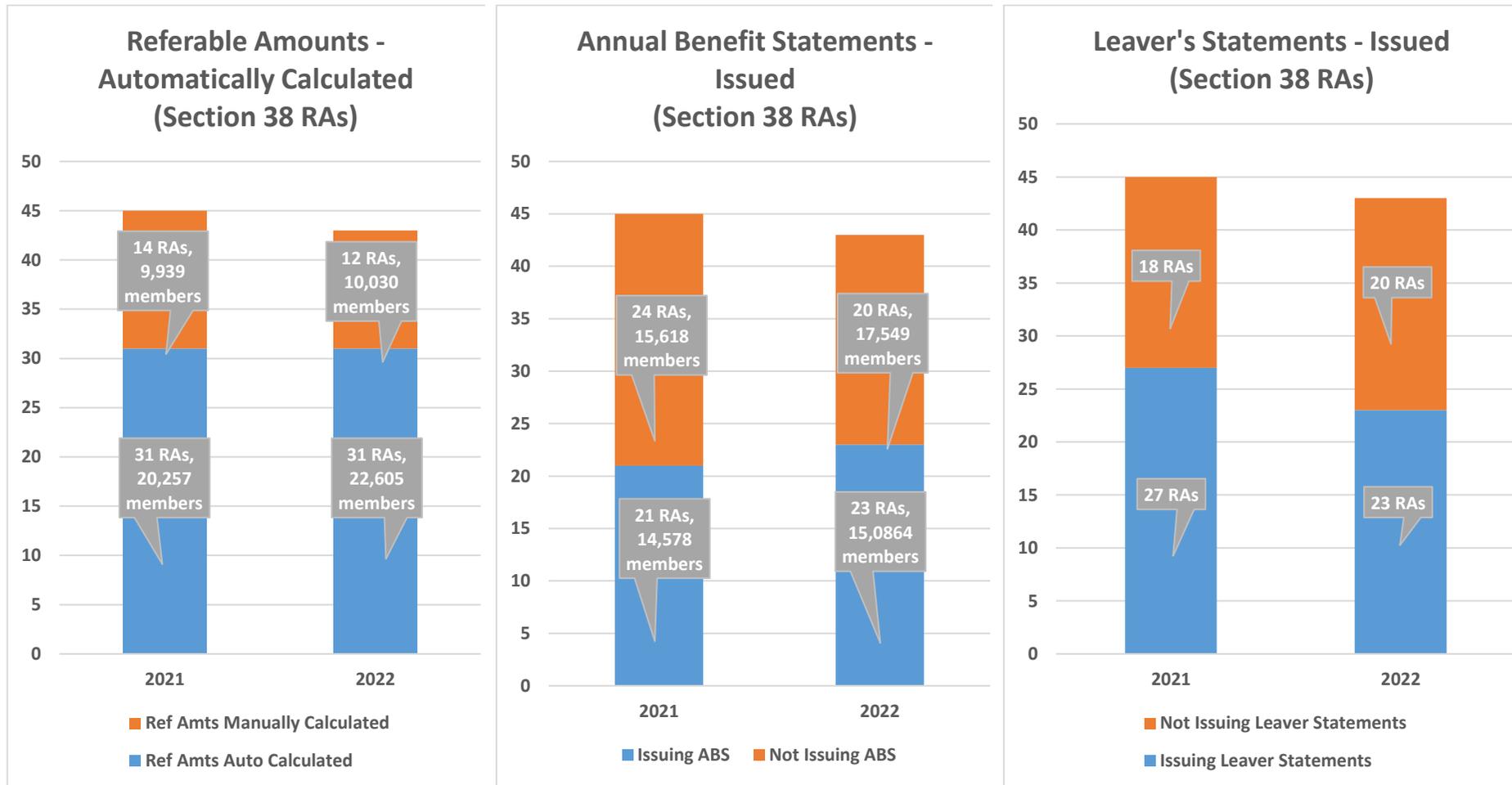# 9.2 Section 38 and Health Sector Actions

Chart 14: Section 38 RAs – Referable Amounts, ABS and Leaver Statement Comparison (2021 – 2022)

Section 38 organisations are public sector bodies funded under Section 38 of the Health Act 2004, through the HSE and Department of Health. They provide a range of healthcare services throughout the country. There are approx. 32,000 active Single Scheme members across 44 RAs at year-end 2022.

Following the Single Scheme Survey 2022 and during the production of the Annual Review for 2021 of the Single Scheme Action Plan, a worrying trend of non-compliance with the statutory responsibilities of the Single Scheme was identified. DPENDR, in collaboration with the Department of Health and HSE, agreed that a focused approach would be required to address the non-compliance issues in Section 38 RAs.

This resulted in the formation of the Section 38 Compliance Forum, as explained in Section 4.2 above. The Forum met virtually twice in 2022, in July and October, and has been seen to be a good facility for the exchange of ideas amongst the RAs, particularly in allowing those RAs that are compliant with the Single Scheme to share their journeys and processes.

However, the latest Single Scheme Survey at year-end 2022 highlights that there continue to be issues of non-compliance across this cohort of RAs. Whilst some RAs have made improvements or continue to be compliant with the Scheme, others continue to have longstanding issues.

Therefore, DPENDR, the Department of Health and the HSE have agreed that a focused approach with the largest RAs with non-compliance issues will be the best method to make significant in-roads. This will allow longstanding issues in these RAs to be addressed, whilst experiences and pathways from this work will provide guidance for other RAs in reaching full compliance with their statutory responsibilities. This work will continue alongside the Section 38 Compliance Forum, whilst an additional Section 38-specific Single Scheme Survey will take place during 2023 and 2024 to measure compliance improvement.

It should be noted that, whilst there are some Section 38 RAs with longstanding non-compliance issues, some RAs have seen non-compliance issues arise in the past number of years. It is important to acknowledge the impacts of Covid-19 on this cohort of RAs, with resultant significant strains on resources. Other issues include various cyber attacks on RAs, as well as on the HSE. These will have, understandably, caused unforeseen obstacles and problems in the organisations as a whole and will have diverted attention to critical areas. However, as we emerge from the immediate crises, it is also critical that focus is returned to Single Scheme compliance, to ensure that members are receiving their full benefits and rights under the Scheme.

Tables 18, 19 and 20 below sets out the actions, targets and timelines for the Section 38 RAs over the period 2023-2024, including for the three focus RAs. These RAs are Beaumont Hospital, Tallaght University Hospital and St John of Gods Community Services.

Table 18: Section 38 – Single Scheme Action Plan 2023/2024 Targets (Compliance Measurement and Reporting)

Owner	Commitment	Action Area	Target	Explanatory Comment
DPENDR	Complete additional Section 38-specific Single Scheme Survey	Compliance Measurement and Reporting	Q3 2023 and Q2 2024	DPENDR will conduct an additional Section 38-specific Single Scheme Survey at a midway point during the years 2023 and 2024. This will allow us to measure compliance improvements in Section 38 RAs throughout the year, report on same to the Single Scheme Steering Committee and identify and address any emerging issues. DPENDR will design, circulate and collect the Survey results in the same manner as the wider, year-end Single Scheme Survey. DPENDR will analyse and report on the findings to the Single Scheme Steering Committee and other relevant stakeholders.

Table 19: Section 38 – Single Scheme Action Plan 2023/2024 Targets (Referable Amounts)

Owner	Commitment	Action Area	Target	Explanatory Comment
Beaumont Hospital	Calculate Referable Amounts for all years 2013-2022	Compliance – Referable Amounts	30 June 2023	Beaumont Hospital will address its backlog issue of non-compliance in relation to the calculation of Referable Amounts for members.
Beaumont Hospital	Develop automated system for the calculation of Referable Amounts	Compliance – Referable Amounts	30 August 2023	Beaumont Hospital will develop and implement an automated system for the calculation of member Referable Amounts, supported by the established DPENDR methodology.
Tallaght University Hospital	Calculate Referable Amounts for all years 2013-2022	Compliance – Referable Amounts	31 March 2024	Tallaght University Hospital, working with HSE SAP Centre of Excellence, will address its backlog issue of non-compliance in relation to the calculation of Referable Amounts for members.
Tallaght University Hospital	Develop automated system for the calculation of Referable Amounts	Compliance – Referable Amounts	29 February 2024	Tallaght University Hospital will develop and implement an automated system for the calculation of Referable Amounts, in collaboration with HSE SAP Centre of Excellence.
St John of God Community Services	Calculate Referable Amounts for all years 2017-2022	Compliance – Referable Amounts	31 December 2023	SJOG CS will address its backlog issue of non-compliance in relation to the calculation of Referable Amounts for members.
St John of God Community Services	Develop automated system for the calculation of Referable Amounts	Compliance – Referable Amounts	31 December 2023	SJOG CS will develop and implement an automated system for the calculation of member Referable Amounts

Table 20: Section 38 – Single Scheme Action Plan 2023/2024 Targets (Annual Benefit Statements)

Owner	Commitment	Action Area	Target	Explanatory Comment
Beaumont Hospital	Issue Annual Benefit Statements for all years 2013-2022	Compliance – Annual Benefit Statements	30 August 2023	Beaumont Hospital will issue backlog Annual Benefit Statements to members for all years 2013 to 2022.
Beaumont Hospital	Develop automated system for the issuing of Annual Benefit Statements	Compliance – Annual Benefit Statements	30 June 2023	Beaumont Hospital will develop and implement a system for the generation of Annual Benefit Statements for Single Scheme members.
Tallaght University Hospital	Issue Annual Benefit Statement for all years 2013-2022	Compliance – Annual Benefit Statements	31 March 2024	Tallaght University Hospital will issue backlog Annual Benefit Statements to members for all years 2013 to 2022.
Tallaght University Hospital	Develop automated system for the issuing of Annual Benefit Statements	Compliance – Annual Benefit Statements	29 February 2024	Tallaght University Hospital will develop and implement a system for the generation of Annual Benefit Statements for Single Scheme members, in collaboration with HSE SAP Centre of Excellence.
St John of God Community Services	Issue Annual Benefit Statements for all years 2013-2022	Compliance – Annual Benefit Statements	31 December 2023	SJOG CS will issue backlog Annual Benefit Statements to members for all years 2013 to 2022.
St John of God Community Services	Develop automated system for the issuing of Annual Benefit Statements	Compliance – Annual Benefit Statements	31 December 2023	SJOG CS will develop and implement a system for the generation of Annual Benefit Statements for Single Scheme members.

9.3 Education and Training Board and Education Sector Actions
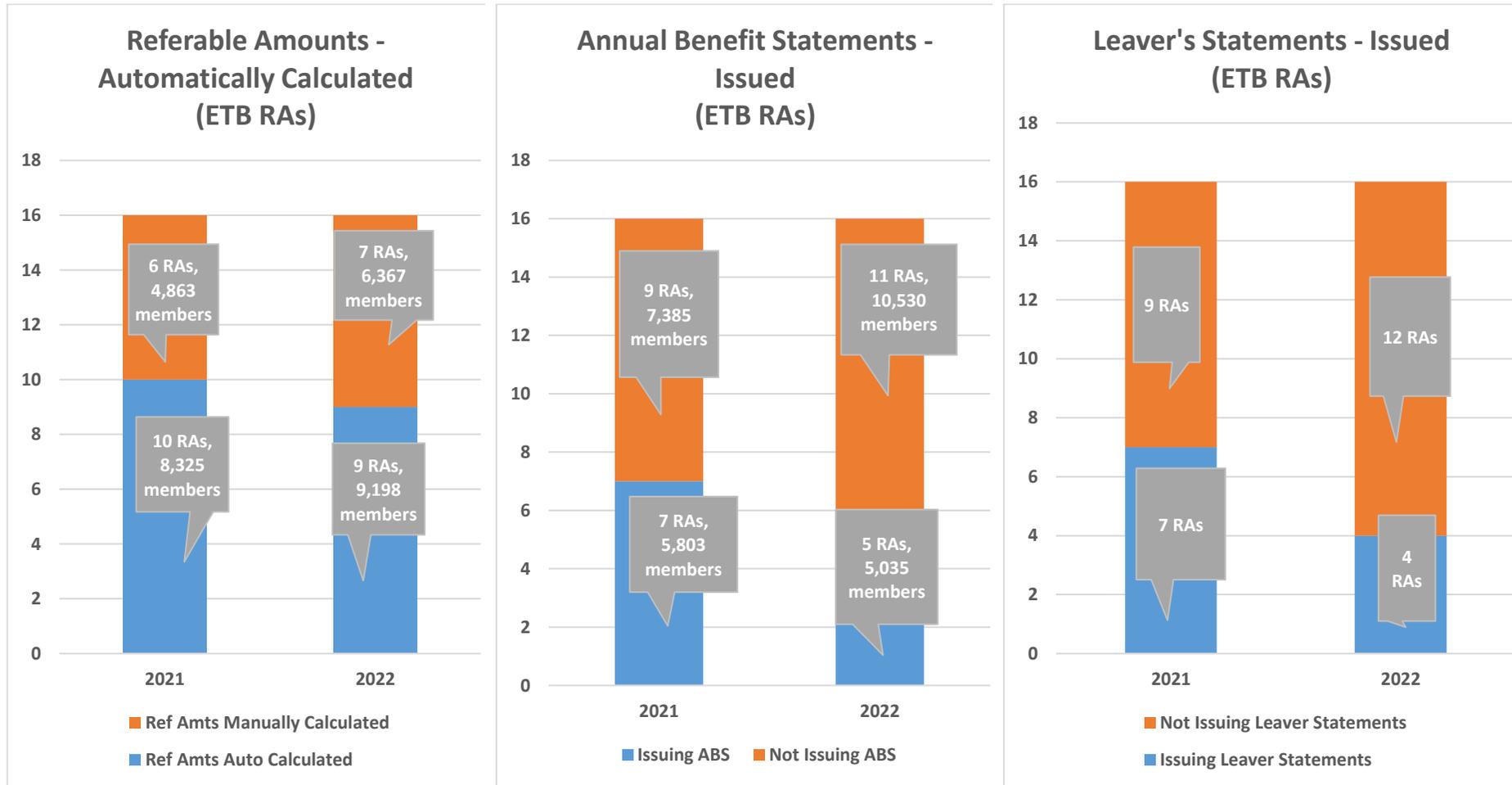

Chart 16: ETB RAs – Referable Amounts, ABS and Leaver Statement Comparison (2021 – 2022)

Education and Training Boards (ETBs) are statutory education authorities established under the Education and Training Boards Act 2013. The 16 ETBs have responsibility for education and training, youth work and a range of other statutory functions. The ETBs manage and operate Community National Schools, Post-Primary Schools, Further Education colleges and a range of adult and further education centres delivering education and training programmes. There are approx. 15,500 active Single Scheme members in these RAs at year-end 2022.

Since the beginning of the Single Scheme Action Plan 2021-2022, there have been a number of actions and targets to address issues of non-compliance in the ETB Shared Service RAs, as well as separate actions and targets for the City of Dublin ETB. There have been advances in calculating Referable Amounts and uploading these to the DPENDR Databank, but timelines have had to be extended for issuing Annual Benefit Statements and Leaver Statements, due to delayed access to data.

Tables 18, 19 and 20 below sets out the actions to be undertaken by the Department of Education and the ETB Sector over the period 2023-2024, including timelines.

Table 21: Education Sector – Single Scheme Action Plan 2023/2024 Targets (Annual Benefit Statements)

Owner	Commitment	Action Area	Target	Explanatory Comment
DoE ETB Sector	Issue Cumulative Benefit Statements to Single Scheme Members in ETB RAs from 2013 to 2022	Compliance – Annual Benefit Statements	Q1 2024	

Table 22: Education Sector – Single Scheme Action Plan 2023/2024 Targets (Leaver Statements)

Owner	Commitment	Action Area	Target	Explanatory Comment
Dept. of Education	DoE will review pilot project on the issue of Leaver Statements	Compliance – Leaver Statements	Q1 2024	

Table 23: Education Sector – Single Scheme Action Plan 2023/2024 Targets (Databank)

Owner	Commitment	Action Area	Target	Explanatory Comment
Dept. of Education	Continue to work with DPENDR on the final queries in regard to transfer of data to Databank 2013-2021	Compliance – Databank	Q3 2023	
Dept. of Education	Review and scope development of system to electronically record data currently not available for Databank	Compliance – Databank	Q3 2024	
DoE ETB Sector	Prepare and load annual files to the Databank for ETBs from 2013 to 2022	Compliance – Databank	Q1 2024	

9.4 DPENDR Actions

As well as seeking to meet any extended timelines for actions and targets from the 2021/2022 Action Plan and continuing to deliver policy and administration guidance and support, there are a number of new actions for DPENDR relating to the Databank and the Future Administration of the Single Scheme.

In late 2014, a Baseline Report was published which assessed progress in implementation and administration of the scheme which had come into place of January the previous year. In late 2016, the DPENDR team was assembled and a Feasibility Study was undertaken which examined 5 future operating models for the scheme. Arising from that work, recommendations went to government and in April 2017, a decision was made to proceed with three parallel phases of work with the goal of moving towards a long term administration model supported by a centralised source of data. A centralised approach mitigates the risk that member data may be lost as members move from one public service employer to another and ensures that correct data will be available to the final employer to enable the payment of the member's pension. It will also prevent the emergence of differing local practices across the sectors. The resulting standardisation ensures the consistent and equitable treatment of members across all sectors. For the Future Administration Model, initial design work commenced in late 2017 involving extensive engagement with stakeholders to map out future business and technical processes that supported the end to end lifecycle of Single Scheme members.

DPENDR have continued to advance this design work alongside key stakeholders in the Revenue Commissioners and the OGCIO and this is now at an advanced stage. In parallel, initiatives are ongoing to engage with an owner for the Future Administration Model while data definition work has commenced with Revenue in leveraging their PAYE Modernisation (PMOD) infrastructure.

The Databank team will continue to engage with and assist all Relevant Authorities in securing member data into the Single Scheme Databank over 2023-2024.

Table 24: DPENDR – Single Scheme Action Plan 2023/2024 Targets (Future Administration)

Owner	Commitment	Action Area	Target	Explanatory Comment
DPENDR	Complete an outline of the high level design in collaboration with the Future Administration Owner, Revenue and the OGCIO	Single Scheme Future Administration	Q4 2024	Complete a programme of work that provides for the design of a solution owner by the Future Administration Owner, complemented by near real-time data from Revenue's PMOD to enable efficient scheme administration by Relevant Authorities.

Table 25: DPENDR – Single Scheme Action Plan 2023/2024 Targets (Databank)

Owner	Commitment	Action Area	Target	Explanatory Comment
DPENDR	Complete onboarding of HSE and Education Sector RAs	Databank	• Dept of Education (Primary, Post-primary and non-teaching staff) – end-Q1 2023 • ETBs and Community and Comprehensive Schools – end-Q3 2023 • HSE – end-Q4 2023	The Department of Education (Primary, Post-primary and non-teaching staff) is due to onboard by end Q1 2023 The 16 ETBs and 96 Community and Comprehensive Schools due by end Q2 2023 The HSE are working towards end Q4 2023 for their members' data to be secured in the Single Scheme Databank