

### Pensions Committee and Pensions Audit Sub Committee – Proposed Future Agendas

#### Notes:

In addition, the following items are noted for awareness:

- Pensions Administration Strategy – Biennial, next review December 2026.
- Administrations Authority Discretions Policy – Biennial, next review September 2026.
- Funding Strategy Statement – Triennial.
- Actuarial Valuation, LPF and SHPF – Triennial.

#### MARCH 2025

Pensions Committee	Audit Sub Committee
Referrals and Recommendations – Pensions Audit Sub Committee	Draft Year-End Report to Pensions Committee for Consideration
FY25/26 LPF Strategy and Business Plan	Internal Audit Update including any Key Audit Finding Reports in the Reporting Period
FY24/25 Business Plan and Budget Update	FY25/26 Proposed Internal Audit Plan
FY25/26 Proposed Internal Audit Plan	External Audit Annual Plan 2024/25 by External Auditor (including External Audit Fees)
External Audit Annual Plan 2024/25 by External Auditor	Additional Voluntary Contributions (AVC) Review
Cost Benchmarking Report	Confirmation of Non-Audit Services Policy
Quarterly Governance Report (including Knowledge and Development Framework and Policy)	Quarterly Governance Report
Risk and Compliance Update	
<u>Private Agenda Reports</u>	
Employers Participating in Lothian Pension Fund	Risk and Compliance Update
	Global Custody Performance Review

**JUNE 2025**

Pensions Committee	Audit Sub Committee
Year-End Report from Pensions Audit Sub Committee	Internal Audit Update including any Key Audit Finding Reports in the Reporting Period and Annual Internal Audit Report and Opinion
Unaudited Annual Report and Accounts of the Lothian Pension Fund and Scottish Homes Pension Fund (and associated documents)	Unaudited Annual Report and Accounts of the Lothian Pension Fund and Scottish Homes Pension Fund (and associated documents)
FY24/25 Internal Audit Annual Report and Opinion	Quarterly Governance Report
Statement of Investment Principles	
Annual Investment Update – Lothian Pension Fund	
Annual Investment Update – Scottish Homes Pension Fund	
Joint Investment Forum Activity Update	
Quarterly Governance Report, including Annual Review of LPF’s Procedural Standing Orders and Output of Governance Review	
Risk and Compliance Update	
Communications Policy	
Funding Strategy Statement – Provisional	
Pensions Dashboard Update – Provisional	
<b><u>Private Agenda Reports</u></b>	
LPF – Annual Governance Overview Report	Risk and Compliance Update
	IT Information Security and Systems Update

**SEPTEMBER 2025**

Pensions Committee	Audit Sub Committee
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Referrals and Recommendations – Pensions Audit Sub Committee	Internal Audit Update including any Key Audit Finding Reports in the Reporting Period
FY25/26 Business Plan and Budget Update	Investment Income Review – Cross-Border Withholding Tax and EU Tax Recoveries
Audited Annual Report and Accounts of the Lothian Pension Fund and Scottish Homes Pension Fund (and associated documents)	Audited Annual Report and Accounts of the Lothian Pension Fund and Scottish Homes Pension Fund (and associated documents)
Stewardship Code Review and Engagement	Fraud Prevention Report
Supplier Management and Contract Awards Report	Quarterly Governance Report
Quarterly Governance Report	
Risk and Compliance Update	
<b>Private Agenda Reports</b>	
Employers Participating in Lothian Pension Fund, including Employer Covenant Review	Risk and Compliance Update

**DECEMBER 2025**

<b>Pensions Committee</b>	<b>Audit Sub Committee</b>
Referrals and Recommendations – Pensions Audit Sub Committee	Internal Audit Update including any Key Audit Finding Reports in the Reporting Period
LPF Business Plan, Budget and Strategy Update	Investment Income Review – Cross-Border Withholding Tax and EU Tax Recoveries - Provisional
Statement of Responsible Investment Principles Review	Pensions Data Quality
Quarterly Governance Report	Additional Voluntary Contributions (AVC) Review
Risk and Compliance Update	Quarterly Governance Report
<b>Private Agenda Reports</b>	
None.	Risk and Compliance Update
	IT Information Security and Systems Update
	Global Custody Performance Review – Provisional