

Complying with the duty to report breaches of the law – code related guidance

Code paragraph 53 – transcript of flowchart

1. **Individual employee of organisation discovers breach. Has this individual previously been designated by the firm as experienced enough to handle reporting decision?**

No – refer to designated person, now go to 2

Yes - go to 2

2. **Designated person investigates whether there is reasonable cause to believe a breach has occurred, check law and facts and liaise with others involved as necessary.**

No – No duty to report

Yes – go to 3

3. **Is there reasonable cause to believe breach is of material significance? Consider code and guidance.**

No - **Green** – No duty to report

Yes – **Red** – Report to The Pensions Regulator

Not sure – **Amber** – If still unsure, discuss with appropriate colleagues, or 'Regulator' committee in larger organisations, to reach decision on whether to report.

No – No duty to report

Yes – Report to The Pensions Regulator.