

The External Auditors Annual Report on the Tayside Pension Fund Accounts 2023/24 was previously considered by the Pension Sub-Committee and Board (Article VI of the Minute of the Meeting of Pension Sub-Committee and Pension Board 23 September 2024, report 273-2024 refers). The action plan to this report noted the Pension Regulators General Code of Practice was introduced on 28 March 2024 and it was agreed a review of the code requirements would be undertaken during the year. It is confirmed that ISIO have been commissioned to undertake this review on behalf of the Fund. This review is underway and the outcome will be presented to the Sub-Committee and Board in a report at a later date. The Pension Sub-Committee and Board are asked to note this item.