



The Pension Regulator's General Code



Pegasus is already supporting clients with their preparation for the General Code, which will soon come into force. The trustees of occupational pension schemes, if they haven't already, will need to review any gaps in governance.

Pegasus can help

Pegasus can:

- Review your policies/processes and any gaps.
- Draft policies you don't have, we have many templates ready to tailor so no reinventing the wheel.
- Turn your Effective System of Governance (ESOG) review requirements into a practical plan.
- Review and streamline your risk management processes to make the Risk Management Function right for your scheme.

Why Pegasus?

- We get things done – we are pragmatic and proportionate.
- Independent from advisers.
- Lots of industry and scheme experience to resolve queries on ESOG.

Pegasus

A Law Debenture Company

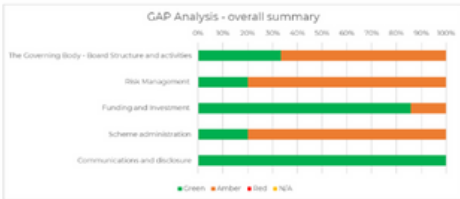
Introduction

This report is a summary of the gap analysis work undertaken by Pegasus which has assessed the Scheme's current system of governance directly against the requirements as set out in the draft Single Code of Practice introduced by the Pensions Regulator in 2023. It is important to note that although the regulator has yet to receive royal assent, it is expected that there will be minimal changes to the existing draft.

This report will summarise the current position using a GAG rating and set out the steps required (where applicable) to ensure compliance. The required actions will fall into two distinct categories: updating existing policies and creating new policies. Where appropriate to do so, we will look to amalgamate policies to help future review processes to become more efficient.

Executive Summary

The results of the analysis are illustrated in the graph below, split into the five main sections of the Code:



Example Gap Analysis Report Example ESOG Planner



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Effective System of Governance (ESOG) Planner

Introduction

The purpose of this report is to provide a summary of the findings of the gap analysis undertaken by Pegasus on behalf of the Scheme. The findings are presented in the table below, which is split into five sections corresponding to the five main sections of the Code. The findings are presented in the table below, which is split into five sections corresponding to the five main sections of the Code. The findings are presented in the table below, which is split into five sections corresponding to the five main sections of the Code.



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