

TEACHERS' PENSIONS

Local authorities that employ teachers are required to deduct pension contributions and send them, along with employer's contributions, to the Teachers' Pensions office (the body which administers the Teachers' Pension Scheme on behalf of the Department for Education). These contributions are summarised on form EOYCa, which the Council is required to submit to Teachers' Pensions.

The Department for Education requires that Form EOYC is certified but the work is not part of PSAA's certification regime. We therefore agreed a separate letter of engagement to provide an 'agreed-upon procedures' assurance report before the Government's deadline of 30 November 2018 for submitting the audited return.

FINDINGS AND IMPACT ON RETURN

Our testing identified that the total employer's contributions had been incorrectly included in the teacher's pension disclosure in form EOYC and that the total teacher's contributions had been incorrectly included in the employer's contributions disclosure in form EOYC.

Our work also identified some differences between the Council's payroll records and the form EOYC as follows:

- A difference of £321,240.38 between the total contributory salary reported by the Council's payroll records and the value reported in form EOYC, of which £293,457.17 has been explained by the Council.
- A difference of £23,792.46 between the total employer's contributions reported by the Council's payroll records and the value reported in form EOYC, of which £26,976.83 has been explained by the Council.
- A difference of £45,445.76 between the total teacher's contributions reported by the Council's payroll records and the value reported in form EOYC, of which £46,411.41 has been explained by the Council.
- A difference of £75,345.43 between the total contributions paid reported by the Council's payroll records and the value reported in form EOYC, of which £59,972.22 has been explained by the Council.

The Council has investigated and explained the differences as far as they consider to be possible, and are content for the remaining variances not to be investigated further. The deadline of 30 November 2018 was missed due to the additional time required to investigate these differences.