

Teachers' Pensions,

Unit 11b,
Lingfield Point,
Darlington, DL1 1AX
1 December 2020

Independent Reporting Accountants' agreed-upon procedures report in connection with Teachers' Pensions EOYC return for the year ended 31 March 2020

To:

Teachers' Pensions, Unit 11b, Lingfield Point, Darlington, DL1 1AX

The Responsible Finance Officer- Section 151 Officer Southend on Sea Borough Council

Dear Sirs

Southend-on-Sea Borough Council - Reporting on agreed upon procedures in respect of Teachers' Pensions End of Year Certificate for the year ended 31 March 2020

This report has been produced in accordance with the terms of our engagement letter dated 30 November 2020 ("the Engagement Letter") and in accordance with the International Standard on Related Services 4400 "Engagements to Perform Agreed-Upon Procedures Regarding Financial Information" as published by IAASB.

The procedures were performed solely for the purpose of assisting the governors of Southend-on-Sea Borough Council fulfil their responsibilities, under the Teachers' Pensions Regulations 2010 (SI2010/990) and The Teachers' Pension Scheme Regulations 2014 (SI 2014/512), for preparing the End of Year Certificate (EOYC) for the year end 31 March 2020. The EOYC must be accompanied by a reporting accountants' report prepared following the performance of procedures set out in the guidance note "Reporting Accountants Guidance TP05 FY19/20 Version 1" issued by Teachers' Pensions ("The guidance"). We attach a copy of the EOYC prepared and submitted by management. Where appropriate, this copy identifies errors corrected by management. Management are responsible for the preparation and submission of the EOYC and for all corrections.

Report of factual findings and exceptions

We have no findings to report.

We have not subjected the information contained in our report or the appendices (including explanations and representations received from the Responsible Finance Officer and reported to you) to checking or verification procedures except to the extent expressly stated. This engagement

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does not constitute an audit or a review and, as such, no assurance is expressed. Had we performed additional procedures, an audit or a review, other matters might have come to light that would have been reported.

You were responsible for determining whether the agreed-upon procedures we performed were sufficient for your purposes and the purposes of Teachers' Pensions having due regard to the guidance issued by TP. We cannot, and do not, make any representations regarding the sufficiency of these procedures for your purposes or for the purposes of Teachers' Pensions.

Our report is prepared solely for the confidential use of Southend on Sea Borough Council and for Teachers' Pensions. Our report must not be used for any purpose other than for which it was prepared or be reproduced or referred to in any other document or made available to any third party without the written permission of Deloitte LLP. We accept no liability to any other party who is shown or gains access to this report.

Our audit work as the statutory auditors of the annual financial statements of Southend-on-Sea Borough Council is carried out in accordance with our statutory obligations and is subject to separate terms and conditions. This engagement will not be treated as having any effect on our separate duties and responsibilities as Southend-on-Sea Borough Council's external auditors. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Southend-on-Sea Borough Council and Southend-on-Sea Borough Council's members as a body, for our audit work on the statutory financial statements, for our audit reports, or for the opinions we have formed.

Yours faithfully

Deloitte LLP
St Albans
Date: 1 December 2020

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APPENDIX I - AGREED UPON PROCEDURES AND FINDINGS MATRIX

This is an illustrative schedule to attach to the report. It is the Reporting Accountants responsibility to complete this appendix, checking against the actual tests completed. In preparing this appendix, Reporting Accountants need only provide the latter two columns if there are exceptions to report. Where no exceptions were identified it should be noted as “No exceptions noted”.

	Agreed Upon Procedures	Details of any exceptions and errors identified¹	Responsible Finance Officer explanation for any exceptions and/or errors (including non-correction of errors)² and formal management representations where appropriate to be attached.
1	We have checked that all relevant parts of the return been completed (in pounds and pence) and that the employer’s certificate bears the signature of the Responsible Finance Officer?	No exceptions noted	Not applicable

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2	We have checked that all arithmetic on the return is correct including: (a) that the totals in section 3 are arithmetically correct; (b) that the total in section 3 column 1 agrees with the entry in section 1 (box 1); (c) that the total in section 3 column 2 agrees with the entry in box 2a(iv); (d) that the total in section 3 column 3 agree with the entry in box 2a(v); and (e) has the overall balance in box 2e been calculated correctly?	No exceptions noted	Not applicable
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1 including whether errors have been corrected in the marked up return attached as appendix II

2 Including explanations for non-correction of errors

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3	We have checked that the breakdown of contributions in each tier casts to the percentage rate of the contributory salary.	No exceptions noted	Not applicable
4	We have checked that entries on the return and supporting working papers agree with the employer's payroll records, including amendments, and, where necessary, information from other payroll providers, for the return period.	No exceptions noted	Not applicable

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5	We have checked that contributions paid in box 2d provided by TP agree with the employer's accounts?	No exceptions noted	Not applicable
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6	<p>For a sample of 20 teachers paid by the employer payroll and (where available) third party payrolls, we have checked that:</p> <ul style="list-style-type: none">(a) the status of the teacher to the employer portal;(b) contributory salaries have been agreed to payroll records and included in section 3 column 1 in the correct tier;(c) teachers' contributions have been deducted at the correct tier rate and included in section 3 column 2 in the correct tier; and(d) employer's contributions have been calculated correctly and included in section 3 column 3.	No exceptions noted	Not applicable
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7	<p>[For the sample of teachers selected for test [6]] or [for two teachers who fall into one of the following categories] we have checked that:</p> <ul style="list-style-type: none">(a) Career average flexibilities payments have been deducted correctly and included in box 2a(i);(b) additional pension payments have been deducted correctly and included in box 2a(ii);(c) additional contributions have been deducted correctly and included in box 2a(iii)(d) deductions and interest for teachers with EFE elections are calculated correctly and included in box 2b(i)(e) Preston contributions have been deducted correctly and included in box 2b(ii)(f) TR22 contributions have been deducted correctly and included in box 2b(iii)	No exceptions noted	Not applicable
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8	We have checked that all short term pension payments made by the employer in box 2c(i) for teachers who have died before February 2016 agree to correspondence from Teachers' Pensions?	No exceptions noted	Not applicable
9	We have checked [all][10] prior year refunds in box 2c(ii) to correspondence from Teachers' Pensions?	No exceptions noted	Not applicable
10	For all management explanations related to the exceptions and errors noted, we have obtained representations from the Responsible Financial Officer	No exceptions noted	Not applicable

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