

TEACHERS' PENSIONS RETURN FY23/24

Form: EOYC

March 2024

**Report deadline: Non Local Authority (Non-LA) Sectors – 30 September 2024
Local Authority (LA) - 29 November 2024**

Queries on this guidance should be emailed to tpaudit@teacherspensions.co.uk

INTRODUCTION

1. The Teachers' Pension Scheme (TPS) is a contributory pension scheme administered by Teachers' Pensions (TP) on behalf of the Department for Education (DfE).
2. For FY23/24 the Teachers' Pensions Regulations 2010 (SI 2010/990) and The Teachers' Pension Scheme Regulations 2014 (SI 2014/512) require employers to deduct contributions from teachers' salaries and to send them to TP together with the employers' contributions. Regulation 219 empowers the Secretary of State for Education to seek the necessary returns from employers.
3. This document is in relation to the accountants reporting process for the End of Year Certificate (EOYC). The EOYC applies to all employers in the TPS who have (or should have) paid over teachers' pension contributions during the financial year. This guidance sets out the relevant elements of Regulations for the reporting accountant to be aware of when reporting in accordance with paragraph 5.
4. The EOYC is an annual return completed by employers showing the level of teachers' pension contributions that should have been deducted and paid to TP within the financial year i.e. the totals for the payroll and employer adjustments such as deductions at the incorrect tier which they identify during the financial year. EOYC should cover all teachers who should be contributing to the TPS and for whom the employer is responsible.
5. TP requires an agreed upon procedures report in accordance with (ISRS 4400 (Revised)) by an appropriately qualified reporting accountant, on the EOYC, as defined in paragraph 12.
6. The employer has the responsibility for appointing the reporting accountant for this purpose. The framework for undertaking the work is set out within this guidance.
7. Independent schools, which do not receive government funding, do not need to provide a report when a suitably qualified person, as defined in paragraph 12, has audited and signed the EOYC.

8. Welsh Local Authorities will continue to have their guidance issued by their own body with separate reporting arrangements. This guidance is only applicable to English Local Authority EOYC forms but applies to Non-Local Authority employers for England and Wales.

9. **Things to be aware of for FY23/24:**

(i) This document covers the reporting accountant process for all employers (including those submitting via MCR) contributing to the TPS except for Welsh Local Authorities;

9(i) This document is guidance for reporting accountants in respect of all employers who contribute to the TPS. Many “reporting accountants” (defined in paragraph 12) are engaged in this process across different sectors and therefore this lends towards a more consistent approach across all sectors. For the purpose of this document, we will generically refer to it as the ‘EOYC’ upon which a reporting accountant’s report is required.

As such the updated requirements do not preclude employers from engaging with those who have previously completed their EOYC on their behalf such as for independent schools who have engaged a suitably qualified person (as defined in paragraph 12). For non-LA employers who have previously engaged governors with a valid qualification to undertake their audit you should be aware that this option is not changing.

9(ii) All employers including those submitting MCR files will follow the same process as outlined in this document.

9(iii) Employers and auditors should consider the best actions for completing this process when taking into account the current pandemic. Whilst this document continues to refer to the established process, it maybe that it is not possible to forward physical copies of the forms and have direct access to payroll records. If this is the case, then the EOYC form can be forwarded by email between all parties but must retain the email trail as evidence that it has originated from the relevant authorised party. For example, the person with financial responsibility should forward on the email and not a member of the administrative staff. This would then be accepted in lieu of signature where it is not possible to physically sign a form and pass it to the auditor.

SUBMISSION PROCEDURE

10. The employer will provide a copy of the submitted unaudited EOYC, which the **responsible finance officer** should sign and date and provide to the reporting accountant. The ‘contributions paid’ figure **must** only be changed following the employer contacting TP and agreeing a revised figure. All of the figures on the printed version of EOYC from the employer portal will be the “locked down” unaudited figures submitted by the employer by the last working day in May 2023 and held in TP’s database. Reporting accountants should check that the cash figure provided for reporting matches the original email issued to the Data Centre Mailbox on the Employer Portal in the last week of April by Teachers’ Pensions advising of the cash amount. If the cash figure was subsequently changed after the original email the subsequent confirmation email issued by Teachers’ Pensions to the employer of the agreed cash position should be used.

11. The EOYC must be completed by the employer (in pounds and pence). The original printed copy of the EOYC should be made available to the reporting accountant. After the reporting accountant has completed their work the report, in accordance with this guidance, along with the EOYC should be sent directly to the address below by the reporting accountant so that it arrives by the relevant deadline. **The deadline for Non-LA establishments is the last working day in September 2024 and for LAs the last working day in November 2024.** The pre-printed legacy certificate for reporting accountants on the EOYC form should not be completed, a strikethrough may be applied.

A copy of the report with the EOYC should also be sent by the reporting accountant to the employer for their records. TP's address is:

Teachers' Pensions
Unit 11b
Lingfield Point
DARLINGTON
DL1 1AX

Note: If the audited EOYC is only completed on the due date it is acceptable to forward a scanned copy by email to tpaudit@teacherspensions.co.uk. This should avoid the need to use courier services and keep costs to a minimum.

DEFINITIONS

12. Definitions and abbreviations used in this TP05 guidance are:

'reporting accountant' is the appropriately qualified accountant appointed by the employer for the purpose of reporting on the EOYC. In this capacity, whilst qualified to act as a reporting accountant, the appointed reporting accountant acts as a professional accountant undertaking an agreed upon procedures engagement in accordance with TP's TP05 guidance arrangements.

For independent schools, a **'suitably qualified person'** is a qualified accountant with CIMA, ACCA, CIPFA or ICAEW qualification. Alternatively, it can be a governor (other than an employee) who is a retired Bursar or Finance Director.

For all other bodies, the reporting accountants will be those registered under Companies Act 2006 and/or Local Audit and Accountability Act 2014.

An **'agreed upon procedures engagement'** is performed in accordance with International Standard on Related Services (ISRS 4400 Revised). It is an engagement in which a reporting accountant is engaged to carry out those procedures to which the auditor, the entity and any appropriate third party have agreed to and to report on the factual findings. The recipients of the report form their own conclusions from the report. The report is restricted to those parties that have agreed to the procedures to be performed since others, unaware of the reasons for the procedures, may misinterpret the results.

'TP05' is written guidance from TP for the employer's appointed reporting accountant.

'underlying records' are the accounts, data and other working papers held by the employer or others on its behalf supporting entries on the EOYC return.

'Responsible Finance Officer(s)', where reference is made to the Responsible Finance Officer this is the Officer who is either the Section 151 Officer (LAs), the Board, the Chief Finance Officer or other relevant senior member of staff who has financial responsibility and delegated authorisation rights for the employer; a payroll officer for example would not hold relevant seniority, nor is it appropriate to delegate completion or responsibility for the EOYC for example to outsourced payroll providers. **Responsibility for the accurate completion of EOYC, contributions paid and deducted remain with the employer.**

AGREED UPON PROCEDURES ARRANGEMENTS

13. On completion of the tests specified, a report should be completed (Appendix 3). All exceptions must be reported. If exceptions are not identified, "No exceptions noted" should be reported to identify the testing was completed. If the required tests cannot be completed against that establishment, it should also be noted with an explanation of why this exception exists. The column titled "Details of any exceptions and errors identified" should not be blank on any row.
14. There is no expectation that reporting accountants visit payroll providers or other third parties when providing a report on this return, TP recognise that the employer is responsible for ensuring that they themselves have established adequate rights of access to other payroll providers / third parties as part of its contracting of services. **The accurate and timely pay over of scheme contributions remains the responsibility of the employer in all cases.**
15. Under an agreed upon procedures engagement, the reporting accountant will report factual findings based on the agreed procedures contained within this document. Where possible, the reporting accountant's report should quantify, for example, where the matter relates only to information from a particular payroll provider(s), the report should state the value of contributions in question. Paragraphs 47-50 set out the circumstances where the EOYC may be amended.
16. The purpose of this TP05 guidance is:
 - (a) To set out the procedures to be applied in respect of the EOYC return;
 - (b) To convey background information which would otherwise have to be sought by reporting accountants, thereby reducing overall costs to reporting accountants and employers; and
 - (c) To ensure that TP, employers and reporting accountants are clear as to the nature of the procedures to be undertaken and hence evidence to be obtained in order to support the report.
17. TP is responsible for the preparation and contents of the TP05 guidance and responding to queries from reporting accountants when applying the guidance. TP will also deal with queries from employers that arise after the reporting accountant's work has concluded, where further reference to the reporting accountant may be called for.
18. The TP05 guidance is amended as and when necessary to reflect the development of best practice and changes by TP. Reporting accountants should refer any queries to TPAudit@teacherspensions.co.uk with 'EOYC' and the employer number in the subject line.

19. This guidance is not a confidential document and is made available on the TP website; www.teacherspensions.co.uk
20. Employers should also consider that all Employer Bulletins issued throughout the year have been considered as part of their administration.

INFORMATION FOR SPECIFIC TESTS

Background

21. Scheme terms and conditions are set out in the *Teachers' Pension Scheme Regulations 2010 and the Teachers' Pension Scheme Regulations 2014*. They are summarised in the *TP Employer Guide*, available on the TP website. Persons eligible to be members of the TPS, as covered in Schedule 2 to the 2010 Regulations and Schedule 1 of the 2014 Regulations, include teachers employed directly in schools, colleges or occupational training centres as well as teachers working in administration and training posts, or in posts in other local authority departments such as social services or youth and community services. Teachers are contractually enrolled in the pension scheme for each employment. Teachers who want to opt out must complete the relevant form, Election to Opt out Form.

Tests 2 and 4 - Arithmetic and Entries

22. **The analysis of contributions by tier in section 3 supports entries in section 2, so section 3 should be considered first. The 'total' entries in section 3 must agree to the entries in parts 1 and 2 of the EOYC: the total contributory salary to section 1, the total teachers' contributions to box 2a (iv) and total employers' contributions to box 2a (v).** This is a common area of error.
23. The overall balance in box 2e should be calculated in accordance with the form instructions. A positive figure indicates an amount is owed to TP, a negative figure indicates contributions have been overpaid and a refund is due.
24. Contributory salary should be derived from payroll records (employer or other payroll provider), not calculated by grossing up either teacher or employer contributions. Where it appears that entries in section 3; column 1 were not derived from payroll records but were calculated, reporting accountants should set out the facts in the report.

Test 3 Section 3

25. Reporting accountants are being asked to compare what the expected employer and employee contributions per tier would be based on the tier percentage rate of the contributory salary against those recorded by the employer on the form. If the figures do not cast the employer should be asked to provide a reason for the variance. Tier rates are set out in paragraph 36. For example, taking tier 2 for illustration purposes only:

Contributory salary is £500,000 and the member contributions entered is £45,000 whilst the expected contributions would be £43,000 (8.6%). The reporting accountant should receive an explanation from management regarding whether the difference is

due to “rounding” by payroll calculations to the nearest penny or another reason such as adjustments. The reporting accountant will report this to TP along with the value of the difference on Test 4 on APPENDIX I - AGREED UPON PROCEDURES AND FINDINGS MATRIX. The figures should be corrected on the form, see paragraph 49.

Test 4 Entries

26. Employers are required to send a monthly contributions breakdown form to TP each month showing contributory salary as well as teacher and employer contributions. The monthly contributions form should include all teachers employed by the employer, paid through the employer payroll or by other payroll providers (see the next paragraph).
27. With regard to all employers, they are permitted to contract the use of another payroll provider however the employer remains responsible for the correct contributions of those teachers and the accurate completion of EOYC. Reporting accountants will therefore need to refer to the employer’s working papers which need to show:
 - (a) That all teachers are accounted for;
 - (b) Teachers’ salaries that are paid through the employer’s own payroll and those that are paid by another payroll provider; and
 - (c) How information from the employer’s own payroll and from their payroll providers is consolidated and included on the form.
28. Each employer is responsible for providing monthly data and sending contributions to TP and for providing an EOYC at the year-end for contributions paid and deductions made (1 April to 31 March) covering all its teachers. Despite this, some establishments using other payroll providers submit their own monthly contribution forms and remit their payments separately to the recognised employer. (An example is a LA maintained school submitting contributions and not via the LA). Employers should be able to provide details of any such occurrences. Reporting accountants will identify, by exception, any schools that might be missed in the consolidation exercise for EOYC.
29. For teachers paid through the employer’s payroll, reporting accountants should agree the working papers supporting the EOYC entries to payroll records and reports. The payroll system should correctly calculate and record teachers’ and employer contributions.
30. For external payroll providers, the employer should have arrangements in place to satisfy itself that entries for teachers employed by the employer whose pay is administered by another payroll provider (that is, not through the employer payroll) are calculated correctly and paid to TP. Reporting accountants need to agree working papers supporting entries to information that the employer received from other payroll providers. An employer’s arrangements may include obtaining payroll records and reports from other payroll providers, spot checking such records or securing statements, certified by the other payroll provider’s reporting accountant, in sufficient detail to support form entries.
31. DfE expects employers contracting with other payroll providers to ensure the service contract includes a requirement to supply details of pension deductions and

remittances to the employer on request, to allow the employer reasonable access to its teachers' payroll information and to allow the release of records to the employer for checking, for example by the employer's internal auditors. The employer should have obtained all the information needed from other payroll providers to support entries on the EOYC and make this available to the reporting accountant. Reporting accountants are not expected to visit other payroll providers and should not make direct requests to them for information; their work should be limited to checking of the evidence supplied by the employer only (paragraphs 14, 25-29). Where there is any uncertainty about the arrangements the employer has in place to satisfy itself as to the completeness and accuracy of other payroll provider information, facts (including the amounts involved) should be set out in the report.

32. When a school becomes an academy, teachers' pension contributions become the responsibility of the academy (the teachers are no longer employed by the LA) and should no longer be included in an LA's EOYC return from the date of change in status, even if the LA is still the payroll provider, for example where there is a delay in payroll transfer or they continue to process payroll as an outsourced provider to the academy e.g. if the status changes on the 1 September, the LA becomes the other payroll provider. In such circumstances, the teachers are included on the LA return up to the 31 August when they were still contracted by an LA maintained school, thereafter they form part of the non-LA return for the remainder of the financial year to 31 March. Typically, schools take academy status from the beginning of September, January or April, corresponding with school terms but can convert at any time. TP recognises that accounting for academies is a complex area, in particular with delays being suffered in separating the academy from the LA payroll or continuing to include academies in the LA's return because the LA happens to still administer the academy's payroll. Reporting accountants will check the number and timing of schools changing status in the period to ensure the EOYC includes only teachers in the relevant period for which the employer is responsible.

Test 5 Contributions paid (box 2d)

33. TP releases the EOYC in April and separately advises employers by email via the Data Centre Mailbox in the Employer Portal the contributions paid figure. Employers then complete box 2d with this amount. Box 2d reflects what TP records show TP have received for the period. It includes amounts for teachers' contributions, additional pension payments, additional contributions and employer's contributions, . It includes amounts paid to TP by the employer and any amounts paid directly to TP by other payroll providers.
34. Any discrepancy between the cash figure and the employer's records should have been resolved by the employer with TP before a revised figure is issued. Reporting accountants should agree the figure issued by TP by email to the employer's working papers and confirm it is the total paid by the employer, including amounts paid by or for other payroll providers. If the cash figure (or an adjusted figure which has been agreed with TP) differs from the employer's records, reporting accountants must set out the facts in the report, stating the total contributions paid according to the employer's records and obtain an explanation from management for the reason for the difference if this can be identified.

Teachers' contributions (box 2a (iv)) and employers' contributions (box 2a (v))

Test 6 Contributions and Deductions - Analysis of contributions by tier (section 3)

35. Reporting accountants should confirm the status of teachers in the payroll sample to the employer portal, which holds the pension details of an employer's teachers (which the employer is responsible for reviewing and updating as necessary). The employer portal is accessed from TP's website home page (www.teacherspensions.co.uk): reporting accountants will not be issued log in credentials so they will need to liaise with the employer to gain access to the 'member print screen' to check the pensionable status of a teacher, dates of opting in or out of the scheme and any additional contributions elections. Employers can download and print teachers' details from this site. Code '05', at the beginning of the 'service' line of an individual's record, indicates service is pensionable. All other service codes indicate the teacher is not contributing to the scheme. The initial sample may include a teacher who has opted out of the scheme: their opted-out status should be confirmed using the employer portal. However, additional cases should be selected to substitute for any opted-out cases in the initial sample. Reporting accountants should compare the totals in these boxes to the annual payroll totals. (Applicable to both tests 6 and 7)
36. Teachers are contractually enrolled in the pension scheme for each employment (i.e. they may have multiple contracts). Teachers who want to opt out must complete the relevant form, Election to Opt out Form.
37. Teachers' contribution rates vary according to the salary paid in the month (broadly speaking this is the pensionable salary paid in the month multiplied by 12). Employer contribution rates were 23.68% of salary from 1 April 2023 to 31 March 2024. The six salary ranges and teachers' contribution rates are:

	Salary range	Contribution rates FY23/24
Tier 1	Up to £32,135.99	7.40%
Tier 2	£32,136 to £43,259.99	8.60%
Tier 3	£43,260 to £51,292.99	9.60%
Tier 4	£51,293 to £67,979.99	10.20%
Tier 5	£67,980 to £92,697.99	11.30%
Tier 6	Over £92,698	11.70%

38. The scheme requires:
- (a) That the contribution tier is based on the actual monthly salary paid (excluding overtime) multiplied by 12. This is the case for all teachers whether full or part time. (This means that especially for part timers/hourly paid staff they could be placed in different tiers throughout the year as monthly salary could vary);
- (b) Where teachers are on pensionable family leave or pensionable sick leave that the contribution tier is based on their usual salary but applied to the actual pensionable earnings paid in the period.

Example: Pensionable pay of £3,000 per month (£36,000 per annum) falls in tier 2. Actual pensionable sick pay is £1,500 (or equivalent of £18,000 per annum which would ordinarily be tier 1), however as it is pensionable sick leave, contributions are deducted from £1,500 at rate of tier 2 - 8.6%.

- (c) For teachers with more than one contract at different salary rates, for each contract to be considered separately and the appropriate contribution rate applied to each contract.
 - (d) When a teacher's salary changes, that the new contribution rate applies in the month the salary changes.
 - (e) Backdated pay awards to be dealt with in the month they are paid. The tier is determined by the uplifted salary and the tier percentage is applied to both the salary and arrears paid in that month. No retrospective action is required for the salary paid in the previous months covered by the backdated pay award.
 - (f) Pensionable bonus payments (i.e. contracted pensionable performance bonuses) to be treated as part of the pensionable earnings paid in the month; and
 - (g) For hourly paid and supply teachers who make a claim in a later month than the month actually worked then the rate applied is normally that applicable to the month the claim was paid.
39. Total contributory salary (total of the table in section 3 column 1) is the total pensionable pay of all teachers for the year to 31 March 2023 whose pay was administered either through the employer's payroll or through another payroll provider. Note 2 on the EOYC provides guidance on the contributory salary figure, noting that gross salary figures need to exclude non pensionable allowances and be adjusted for cases where contributions are not payable, for example where a teacher:
- (a) Has opted out of the teachers' pension scheme
 - (b) Is aged 75 or over; (contributions are paid up to the 75th birthday only)
 - (c) Is in part-time non pensionable employment (and the teacher has not elected to join the scheme)
 - (d) Is in receipt of non-pensionable allowances (overtime, where a member remains on the final salary scheme it is non-pensionable whilst for those in the career average scheme it is pensionable)
 - (e) Is paying contributions on a former higher salary; or
 - (f) Is paying PRESTON contributions (see below).

Test 7a Career Average Flexibilities payment (box 2a(i))

40. The Career Average Scheme includes flexibilities available to members which are Faster Accrual and Buy Out of the standard actuarial adjustment of 3%. Faster Accrual is the opportunity to pay higher contributions to increase pension for a particular scheme year (1 April to 31 March).

An election for Faster Accrual must be made before the start of the financial year (1 April) in which it takes effect and it only applies for the one year. A new election needs to be made every scheme year and each election starts on 1 April and ends on the following 31 March. If a member takes up a new post mid-year, they can make an

election to cover the remainder of that year but must make an election within one month of taking up the new post.

Contributions towards the 'Buy Out' option continue until retirement or revocation of the election. Contributions are based on factors such as age and the period being bought out.

The employer should download from the Employer Portal a list of all members who currently have an election in place. Members must elect for these flexibilities and confirmation letters will be issued to the employer by TP.

Test 7b Additional pension payments (box 2a (ii))

41. Since 1 January 2007, teachers making a new election to purchase additional pension can do so either by instalments from salary or by making a lump sum payment. Payments by instalments (deductions from salary) are included in box 2a (ii). Lump sum payments are made directly to TP and are not included on the EOYC.

Test 7c Additional contributions (box 2a (iii))

42. Before 1 January 2007, teachers could elect to purchase additional pension benefits (family benefits and/or past added years of service) by deductions from salary. This option ended on 31 December 2006, but existing agreements can continue until the date agreed when the election was made. Teachers with a pre-January 2007 election may simultaneously make additional pension payments under the post-January 2007 arrangements.

Test 7d Elected further employment (EFE) (box 2b (i))

1. After 1 April 2007, teachers who have taken age, premature or actuarially reduced benefits retirement and later return to work in a full or part time capacity automatically accrue further pension benefits. Before 1 April 2007, a teacher could make an election for EFE meaning their post-retirement service would be treated as pensionable: the teacher is responsible for payment of backdated employee contributions and interest. Elections start from the month following the month in which the election form was signed. If the employer consented to pay any arrears of employer's contributions and interest due, then the election could be backdated as far back as 1 April 2000. Where a backdated election is agreed, interest is due on the arrears of teacher and employer contributions at the rate of 7% per annum, compounded with monthly rests. Although such service has been automatically pensionable since 1 April 2007 it is still possible to receive a backdated EFE election. Box 2b (i) includes lump sums for backdated contributions and interest and ongoing monthly EFE contributions.

Test 7e PRESTON (box 2b (ii))

2. PRESTON payments are additional contributions for teachers who have been allowed to backdate membership of the teachers' pension scheme in respect of prior years' part-time employment. Teachers wishing to do this must take their claim to an employment tribunal for a ruling on their individual case. These cases are rare. Preston payments fall into one of the following two categories according to the period to which the backdated contributions relate:

- (a) Between 8 April 1976 and 30 April 1995, certain part-time employment was considered non-pensionable, but subsequent legal rulings determined otherwise. Individuals may seek retrospective access to the pension scheme: claims must be agreed by an employment tribunal. Where successful, TP will arrange for an instalment plan for deduction and payment of the backdated contributions. The employer's contribution is met by TP and not charged to individual employers; or
- (b) From 1 May 1995, part-time teachers could elect to join the scheme. The PRESTON ruling offers teachers working part-time after 1 May 1995 a chance to opt in retrospectively: claims must be agreed by an employment tribunal. Where successful, the backdated employer contributions for the period are met by either the teacher or the employer (but not TP centrally), in accordance with the tribunal's judgement.

Test 7f TR22 elections (box 2b (iii))

- 3. Between 1 September 1997 and 31 December 2006, teachers aged 50 or over who had served in a post of responsibility for five years and who stepped down to a lower paid post of lesser responsibility, whether with the same or a different employer, could protect their pension by electing to pay contributions on their former higher salary (TR22 elections). New elections to the scheme had to take place within three months from the date of reduction in salary. This option ended on 31 December 2006, but existing agreements are allowed to continue. Teachers with TR22 elections are responsible for meeting the additional cost of both teacher and employer contributions, although employers may choose to meet some or all of the employer contribution.

Test 8 Short term pensions (box 2c (i))

- 46. Short term pensions are no longer applicable as TP have administered these for a number of years. **This box can be utilised for MCR employers only who have an "unassignable tier" value for in year adjustments. If the value is a negative please ensure the figure is clearly input as a negative.**

Test 9 Refunds made (in respect of previous years only) (box 2c(ii))

- 47. Employers may reduce payments to TP by the amount of any refunds of teachers' or employers' contributions, for amounts overpaid in a **previous** year. Refunds may be made by either the employer or another payroll provider. Only refunds for previous years are shown in box 2 c(ii). Current year refunds are made in year and reflected in box 2a. (Adjustments are shown on the monthly contributions breakdown form). Where a refund of teachers' contributions cannot be handled by the employer, for example, for a teacher new to the establishment, the teacher should be directed to their previous employer to obtain a refund. (Current year arrears are treated in the same way as current year refunds and included in the EOYC: arrears for previous years are dealt with directly by TP and are not included in the EOYC.) Refunds must always be recorded as a positive value.

Amendments and Common errors

- 48. When considering amending the EOYC as a result of errors identified during testing, it has been noted in previous years, that where reportable "issues" were identified,

despite being included in the reporting accountant's report with details of amounts, the figures on the original submission were not amended to reflect this.

49. All errors should be quantified and reported with the facts set out and *as far as possible the figures on the version of the EOYC passed to reporting accountants (a direct copy of the figures the employer submitted via the portal, or posted in some cases) should reflect the true position, including any amendments identified by reporting accountants, so that TP can identify whether there is a true under/overpayment.* Any amended figures identified at this point cannot be submitted via the employer portal. (Clearly, any amendment to the EOYC will only reflect any quantifiable values of identified issues from the records sampled and may not be a true representative reflection of the actual contributions across the whole member population, hence, the requirement to set out the facts on all errors in the report with an indication of if the numbers have been adjusted or not). Amendments should only be made where there is certainty over the actual entry figure to be changed; in all other circumstances where doubt or uncertainty exist the facts should be clearly set out in the report. **The purpose of the completed figures on the EOYC is to reflect what should have been paid to TP (after any error correction) and not what was actually paid over during the year.**
50. Amendments should be made in red on the original printed version of the EOYC, or where completion of a new EOYC is more appropriate, entries with changes should also be stated in red and underlined, with unchanged entries in black. All amendments should be made, initialled and dated by the responsible finance officer. The form should be re-signed and dated by the responsible finance officer. Amendments should be clearly referenced when stating the detail of exceptions in the report.
51. For reference the common errors identified in accounting for contributions which result in reporting and potential amendment include:
 - (a) Determining the incorrect tier by including overtime in the calculation.
 - (b) The total value of the 6 tier breakdown figures does not match the summary totals in box 2. **(Appendix 1 refers – please note a number of returns are returned to employers due to arithmetic errors)**
 - (c) The deduction of contributions in error by a new employer when the teacher has opted-out.
 - (d) Failure to collect and remit additional contributions.
 - (e) Contributions deducted in respect of additional pensions (box 2a(ii)) and additional contributions (box 2a(iii)) being entered in the wrong box.
 - (f) Non-deduction of contributions on re-employment following an award of any benefits
 - (g) Non-deduction of contributions in respect of pensionable allowances. TP advises that most allowances under the Teachers' Pay and Conditions document are pensionable, for example initial teacher training (ITT), continuing professional development (CPD) and out of school-hours learning activity (OSLA)
 - (h) Deduction of contributions in respect of an allowance that is **not** pensionable for those members who have protection in the final salary scheme, for example

overtime, travel and expenses or extra duties carried out under a separate contract of employment

- (i) Incorrect percentage rate of deduction for additional contributions or collection of additional contributions past the cessation date
- (j) In-correct adjustments of arrears or refunds of employers' contributions for previous periods
- (k) Payment of teachers' additional voluntary contributions (TAVCs) to TP instead of to the appropriate insurance company
- (l) In-correct adjustments of backdated pay awards and other backdated changes which move a teacher's salary from one tier to another (paragraph 37(d and e))
- (m) Failure to treat service as pensionable despite scheme membership being automatic for all teachers, including reemployed teachers, unless they opt out
- (n) Failure to treat part-time service as pensionable where a member has changed contract or taken up additional employment
- (o) A new employer failing to identify an election and deduct contributions
- (p) Payment of arrears relating to previous financial years; employers should not be including these contributions in their normal monthly submission but contacting TP direct in the first instance
- (q) Full time equivalent salary being calculated incorrectly, resulting in the wrong tier being applied (paragraphs 36 and 37)
- (r) In-correct contributions deducted from maternity pay. The tier to be applied is the tier the member's normal full time equivalent salary applies but contributions are only payable on the actual maternity pay
- (s) Contributions being deducted at the incorrect tier rate
- (t) Some employers providing administration services for academies are not splitting out the contributions/monthly breakdown forms from the LA figures from the date of conversion to an academy
- (u) Contributions not being deducted for all teachers who have commenced a new contract of work since 1 January 2007 and have not opted out; and
- (v) Refunds made (box 2c(ii)) on the form used to adjust a balance using negative values. Often representing a payment referring to a previous financial year not correctly paid over to TP.

APPENDIX 1 – SPECIFIC TESTS REQUIREMENTS

The purpose of the TP05 agreed upon procedures engagement is to perform the specific test requirements determined by TP below, this includes testing samples of teacher records, and to use the results as the basis for your report on the employers EOYC.

Where any exceptions are identified, these need to be reported, with an explanation from the employer. If the employer is unable to provide an explanation, this also needs to be reported to TP:

<p>1. Have all relevant parts of the return been completed (in pounds and pence) and does the employer's certificate bear the signature of the *Responsible Finance Officer? *See Definitions – paragraph 12.</p> <p>(paras 10, 11 and 22 to 51)</p>
<p>2. Is all arithmetic on the return correct, in particular.</p> <p>(a) are the totals in section 3 correct.</p> <p>(b) does the total in section 3 column 1 agree with the entry in section 1 (box 1).</p> <p>(c) does the total in section 3 column 2 agree with the entry in box 2a(iv).</p> <p>(d) does the total in section 3 column 3 agree with the entry in box 2a(v); and</p> <p>(e) has the overall balance in box 2e been calculated correctly?</p> <p>(paras 22 to 24)</p>
<p>3. In Section 3, Check that the breakdown of contributions in each tier casts to the percentage rate of the contributory salary (paras 25)</p>
<p>4. Do 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?</p> <p>(paras 14, 22 to 24, 26 to 32 and 48 to 51)</p>
<p>5. Do contributions paid, provided by TP by email and entered in box 2d, agree with the employer's accounts?</p> <p>(paras 33 and 34)</p>
<p>6. For a sample of teachers paid by the employer payroll and (if to hand) third party payrolls, check that:</p> <p>(a) the status of the teacher to the employer portal (paragraph 35)</p> <p>(b) contributory salaries have been agreed to payroll records and included in section 3 column 1 in the correct tier.</p>

- (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.

Minimum sample size: 20 teachers (if the number of teachers is lower, review all). For each teacher, test for one month over a range of 12 months.

Maximum sample size: 5% of teachers with a cap of 60 maximum over a range of 12 months. Note – sample sizes are per EOYC return except below.

If a trust is being audited with a number of establishments where payments are made by the one payroll provider, it is acceptable to use the sample sizes above across all the employers, but the sample must include at least one employee in each establishment.

(paras 21, 26 to 32, 35 to 39 and 51)

7. Where the sample of teachers selected for Test 6 includes teachers who are also paying other contribution types check the following, or If none were identified under Test 6, select and test two teachers who fall into one of the following categories:

- (a) Career average flexibilities payments have been deducted correctly and included in box 2a(i) (paras 35 and 40).
- (b) additional pension payments have been deducted correctly and included in box 2a(ii) (paras 35 and 41).
- (c) additional contributions have been deducted correctly and included in box 2a(iii) (paras 35 and 42).
- (d) deductions and interest for teachers with EFE elections are calculated correctly and included in box 2b(i) (paras 35 and 43).
- (e) Preston contributions have been deducted correctly and included in box 2b(ii) (paras 35 and 44).
- (f) TR22 contributions have been deducted correctly and included in box 2b(iii) (paras 35 and 45)

8. Short term pensions should no longer be applicable. If any are identified they should be referenced in the report.

(Paragraph 46)

9. Check prior year refunds in box 2c(ii) to correspondence from TP?

Test all to a maximum of 10.

(para 47)

10. Where exceptions have been identified in the above tests, obtain explanations from the responsible finance officer for each exception and separately obtain formal responsible finance officer representation.

APPENDIX 2 – ILLUSTRATIVE STANDARD TERMS OF ENGAGEMENT FOR TP05

How to use these terms

Reporting accountants should note that these are minimum terms set by TP. Firms will likely use their own letters of engagement with their own terms. However, if this is the case, a cross-reference should be made within the individual letters of engagement to these terms of engagement to ensure that there is no conflict with these terms. Should there be a conflict in relation to the engagement, then the minimum terms will prevail.

This 'agreed-upon procedures' engagement will take the form of a tri-partite engagement. TP will not sign an engagement letter. Terms outlined in TP05 Appendix 2 are the minimum terms that TP is willing to be a party to.

Illustrative terms of engagement

The following are the pre-agreed standardised terms of engagement on which Teachers' Pensions (TP) engages with reporting accountants to perform an 'agreed-upon procedures' engagement and report in connection with 'Reporting Accountant Guidance TP05 (FY23/24)' on the Employer's TP End of Year Certificate (EOYC) annual submission to TP for the period ended 31 March 2024.

TP accepts and agrees that an agreement between the employer, its reporting accountants and TP on these terms is formed when the employer appoints, by way of a signed engagement letter, a reporting accountant to complete an 'agreed-upon procedures' engagement in respect of form EOYC under TP's guidance TP05 and in accordance with International Standard on Related Services (ISRS) 4400 (Revised). These terms are in lieu of signing a tri-partite engagement letter with the employer and the reporting accountants and should be attached to and form part of the separate letter of engagement between the employer and reporting accountants.

The 'agreed-upon procedures' report ('the report') should take the form of that set out in Appendix 3 of TP05.

In these terms of engagement:

'TP' refers to the body that is responsible for administering the contributory pension scheme known as The Teachers' Pension (TP); in this case Teachers' Pensions on behalf of the Department for Education (DfE).

'Employer' refers to the organisation that is required to make and deduct teacher pension contributions from relevant teachers and pay these over to the TP.

'Responsible Finance Officer(s)', where reference is made to the Responsible Finance Officer this is the Officer who is either the Section 151 Officer (LAs), the Board, the Chief Finance Officer or other relevant senior member of staff who has financial responsibility and delegated authorisation rights for the employer. A payroll officer for example would not hold relevant seniority, nor is it appropriate to delegate completion or responsibility for the EOYC for example to outsourced payroll providers. Responsibility for the accurate completion of the EOYC, contributions paid and deducted remain with the employer.

'Reporting accountants' are the appropriately qualified accountants appointed by the employer for the purpose of reporting on the EOYC. In this capacity, whilst qualified to act as external reporting accountants, the appointed reporting accountants act as a professional accountant undertaking an 'agreed-upon procedures' engagement in accordance with TP's TP05 guidance arrangements and ISRS 4400 (Revised).

For independent schools, a **'suitably qualified person'** is a qualified accountant with CIMA, ACCA, CIPFA or ICAEW qualification. Alternatively, it can be a governor (other than an employee) who is a retired Bursar or Finance Director.

For all other bodies, the reporting accountants will be those registered under Companies Act 2006 and/or Local Audit and Accountability Act 2014.

An **'agreed-upon procedures engagement'** is performed in accordance with International Standard on Related Services (ISRS) 4400 (Revised). It is an engagement in which reporting accountants is engaged to carry out those procedures to which the accountants, the entity and any appropriate third party have agreed to and to report on the factual findings. The recipients of the report form their own conclusions on the report. The report is restricted to those parties who have agreed to the procedures to be performed since others, unaware of the reasons for the procedures, may misinterpret the results.

'Underlying records' are the accounts, data and other working papers held by the employer or others on its behalf supporting entries on the EOYC return.

1. Introduction

The employer is required to submit to TP an EOYC (the original return) as set out in Clause 2 below. The employer appoints the reporting accountants to perform the procedures set out in the TP05 and as set out in Clause 3 below. The reporting accountants will submit the employer's final EOYC with their signed accountants' report directly to TP. These terms of engagement set out the basis on which the accountants will sign their report.

2. The Employer's responsibilities

- 2.1 The employer is responsible for completing the EOYC, maintaining proper records complying with the terms of any legislation or regulatory requirements and TP Regulations, and providing relevant information to TP and the reporting accountants on a basis in accordance with the requirements of TP. The employer is responsible for ensuring that the non-financial records can be reconciled to the financial records and the accuracy of the EOYC submission and meeting the requirements of the TP Regulations.
- 2.2 The management of the employer will make available to the reporting accountants all records, correspondence, information and explanations that the accountants consider necessary to enable the accountants to perform the accountants' work.
- 2.3 The employer and TP accept that the ability of the reporting accountants to perform their work effectively depends upon the employer providing full and free access to the financial and other records and the employer shall procure that any such records held by a third party as are necessary for the purposes of the procedures described in the TP05 guidance are made available to the accountants.
- 2.4 The reporting accountants accept that, whether or not the employer meets its obligations, the accountants remain under an obligation to TP to perform their work with reasonable care. The failure by the employer to meet its obligations may cause the accountants to be unable to perform certain procedures, which will be set out in the accountants' report.
- 2.5 The Responsible Financial Officer is responsible for the completion of the EOYC in accordance with relevant TP guidance and for ensuring that the information in the EOYC is accurate.

3. Scope of the reporting accountants' work

- 3.1 The employer will provide the reporting accountants with such information, explanations and documentation that the accountants consider necessary to carry out their responsibilities. The reporting accountants will seek written representations from management where the specified procedures require the testing of matters for which independent corroboration is not available. The reporting accountants will also seek confirmation that any significant matters of which the accountants should be aware have been brought to the accountant's attention.
- 3.2 The reporting accountants will carry out an 'agreed-upon procedures' engagement in accordance with ISRS 4400 (Revised) on the EOYC as set out in the TP05 guidance by performing the procedures set in Appendix 1 and will produce a factual finding report in the form set out in Appendix 3 and in accordance with Clause 4. TP is solely responsible for determining whether the scope of the agreed-upon procedures is sufficient for its purposes, and the form the report will take.
- 3.3 The reporting accountants will not subject the information provided by the employer to checking or verification except to the extent expressly set out in the agreed-upon procedures in Appendix 1. The agreed-upon procedures do not constitute an audit or review conducted in accordance with generally accepted auditing or review standards, the objective of which would be the expression of assurance on the contents of the EOYC. Accordingly, such assurance will not be expressed. If such additional procedures were performed or the reporting accountants had performed an audit or review of the EOYC in accordance with generally accepted auditing standards, other matters may have come to their attention that would be reported to the employer and TP. While the reporting accountants will perform their work with reasonable skill and care, the accountants' work should not be relied upon to disclose all misstatements, fraud or errors that might exist.

4. Form of the accountant's report

- 4.1 The reporting accountants' report is to be prepared on the following bases:
 - 4.1.1 The reporting accountants' report is prepared solely for the confidential use of the employer and TP and solely for the purpose of submission to TP in connection with the TP requirements set out in 'Reporting Accountant Guidance TP05 (FY23/24)' for the EOYC. They may not be relied upon by the employer or TP for any other purpose.
 - 4.1.2 Without imposing on the reporting accountants any duty or responsibility (assuming or being perceived as assuming) and without imposing or accepting any liability to anyone except the employer and TP, TP may disclose the report to others who demonstrate statutory rights of access to the report.
 - 4.1.3 Neither the employer, TP nor others may rely on any oral or draft reports the reporting accountants provide. The reporting accountants accept responsibility to the employer and TP for the accountant's final signed report only.
 - 4.1.4 The report will be prepared solely for the confidential use of TP and the employer, and solely for the purpose of reporting factual findings on the EOYC return in accordance with TP05. The report shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without the reporting accountants' prior written consent.
 - 4.1.5 To the fullest extent permitted by law, except for the employer and TP, the firm of reporting accountants, its partners and staff neither owe nor accept any duty to any person (including, without limitation, any person who may use or refer to any of TP publications) and shall not be liable for any loss, damage or expense

of whatsoever nature which is caused by any person's reliance on the reporting accountants' work or reports; and

- 4.1.6 Clause 3.3 refers to the form of report. In the reporting of issues, as a minimum the reporting accountants should provide sufficient information by setting out the facts of the issue identified, cross reference to the EOYC and relevant TP05 guidance requirement, values and description to permit TP to make a decision on any subsequent action in relation to the employer for this scheme.
- 4.1.7 Factual findings set out within the report by the reporting accountant should set out the nature and value of any errors to TP, confirming whether or not these have been amended on the EOYC, in line with the guidance issued by TP. Employer explanations will be obtained and reported where exceptions are noted, with formal management representation in relation to the exceptions.

5. Liability provisions

5.1 The reporting accountants will perform the engagement with reasonable skill and care and accepts responsibility to the employer and Teachers' Pensions for losses, damages, costs or expenses ('losses') caused by its breach of contract, negligence or wilful misconduct, subject to the following provisions:

5.1.1 The reporting accountants will not be responsible or liable if such losses are due to the provision of false, misleading or incomplete information or documentation or due to the acts or omissions of any person other than the reporting accountants, except where it would have been reasonable for the accountants to discover such defects in the course of performing the agreed-upon procedure tests.

5.1.2 The reporting accountants accept liability without limit for the consequences of their own fraud and for any other liability which it is not permitted by law to limit or exclude.

5.1.3 Subject to the previous paragraph (5.1.2), the total aggregate liability of the accountant whether in contract, tort (including negligence) or otherwise, to the employer and TP, arising from or in connection with the work which is the subject of these terms (including any addition or variation to the work), shall not exceed the amount determined in accordance with the capping formula shown below. Reporting accountants shall maintain professional indemnity insurance cover commensurate with a claim of this size and nature.

<i>Amounts being reported on, in this return:</i>	<i>Proportion of amount</i>	<i>Total cap</i>
<i>Up to £1m</i>	<i>100%</i>	<i>Amount included in return</i>
<i>Between £1m and £5m</i>	<i>100% of first £1m + 50% of remainder</i>	<i>£1m + 50% of amount in excess of £1m</i>
<i>Over £5m and up to a capped limit of £15m</i>	<i>100% of first £1m + 50% of amount between £1m and £5m + 20% of remainder</i>	<i>£3m + 20% of amount in excess of £5m</i>
	.	

5.2 The employer and TP agree that they will not bring any claims or proceedings against any individual partners, members, directors or employees of the reporting accountants. This clause is intended to benefit such partners, members, directors and employees who may enforce this clause pursuant to the Contracts (Rights of Third

Parties) Act 1999 ('the Act'). Notwithstanding any benefits or rights conferred by this agreement on any third party by virtue of the Act, the parties to this agreement may agree to vary or rescind this agreement without any third party's consent. Other than as expressly provided in these terms, the Act is excluded.

- 5.3 Any claims, whether in contract, negligence or otherwise, must be formally commenced within 2 years after the party bringing the claim becomes aware (or ought reasonably to have become aware) of the facts which give rise to the action and in any event no later than 4 years after relevant report was issued (or, if no report was issued, when the accountant accepted the engagement in writing). This expressly overrides any statutory provision which would otherwise apply.
- 5.4 This engagement is separate from and unrelated to the reporting accountants' audit work on the financial statements or any other work or reviews of the employer for the purposes of any applicable statutory or regulatory or other auditing framework and nothing herein creates obligations or liabilities regarding the reporting accountants' audit work or audit reports which would not otherwise exist.

APPENDIX 3 – ILLUSTRATIVE PRO FORMA REPORT – AGREED-UPON PROCEDURES REPORT

Order of Documents Returned to TP:

A loosely clipped cover letter or compliments slips can be provided optionally on the front.

All following documents should be stapled together to ensure they are received successfully by TP:

Document 1 - The audited marked up EOYC form.

Document 2 - The declaration sheet with signature from the establishment and either the signature of the auditor or the auditor's official stamp

Document 3 – The auditor's report

Document 4 – Appendix I, the Agreed Upon Procedures and Findings Matrix

Document 5 – Appendix II (if appropriate), the original EOYC form if a new EOYC was produced as Document 1, see paragraph 49 for guidance.

Reporting Accountants' agreed-upon procedures report in connection with Teachers' Pensions EOYC return for the year ended 31 March 2024.

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

The Responsible Finance Officer *[reporting accountants should insert the correct title e.g. Section 151 Officer / Chief Financial Officer / The Board etc. and full legal name of the employer]*

Dear Sirs

[Name of entity] - Reporting on agreed upon procedures in respect of Teachers' Pensions End of Year Certificate for the year ended 31 March 2024

This report has been produced in accordance with the terms of our engagement letter dated [date] ("the Engagement Letter") and in accordance with the International Standard on Related Services 4400 (Revised) "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 [name of entity] 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 2024. The EOYC must be accompanied by a reporting accountants' report prepared following the performance of procedures set out in the latest guidance note "Reporting Accountants Guidance TP05 FY23/24" 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 is responsible for the preparation and submission of the EOYC and for all corrections.

Report of factual findings and exceptions

We have performed our work as set out in Appendix [X] to this report.

Choose from the following paragraphs

[We report that no exceptions or errors were identified] or

[We have noted exceptions and/or errors in the performance of procedure [x,y,z...reporting accountants to specifically identify procedures where exceptions were identified and what the errors or exceptions were]].

This next paragraph to be included if errors / exceptions are identified

[The nature and magnitude of the exception(s) and/or error(s) are described alongside the relevant procedure within the Appendix. We also report management's explanations for any errors and/or exceptions identified].

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 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 [name of entity] 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 [name of firm]. We accept no liability to any other party who is shown or gains access to this report.

To include if the reporting accountants are also the auditors of the annual financial statements

[Our audit work as the statutory auditors of the annual financial statements of [name of entity] 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 [entity]'s external auditors. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than [entity] and [entity]'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

[name of firm]
Office location
Date

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?		
2	We have checked that all arithmetic on the return is correct including: <ul style="list-style-type: none"> (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? 		

¹ including whether errors have been corrected in the marked up return attached as appendix II

² Including explanations for non-correction of errors

3	We have checked that the breakdown of contributions in each tier casts to the percentage rate of the contributory salary.		
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.		
5	We have checked that contributions paid in box 2d provided by TP agree with the employer's accounts?		
6	<p>For a sample of [x] 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. 		

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) 		
8	N/A		
9	We have checked [all][10] prior year refunds in box 2c(ii) to correspondence from Teachers' Pensions?		
10	For all management explanations related to the exceptions and errors noted, we have obtained representations from the Responsible Finance Officer.		

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APPENDIX II – ORIGINAL RETURN

To be appended when making minor alterations to the original is not possible so a new form is created, see paragraph 49 and Document List under Illustrative Pro Forma Report.