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**Private & confidential**

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

Your ref

Our ref It/

Contact Liz Thomas  
029 2046 8000  
Ext 8027

Stuart Donnelly  
County Hall  
Wiltshire Council  
Bythesea Road  
Trowbridge  
Wiltshire  
BA14 8JN

20 November 2020

Dear Stuart

**Wiltshire 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 25 August 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 the International Auditing and Assurance Standards Board ("IAASB").

The procedures were performed solely for the purpose of assisting the Governors of Wiltshire Council fulfil their responsibilities, under the Teachers' Pensions Regulations 2010 (SI 2010/990) 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 performed our work as set out in Appendix I to this report.

*Choose from the following paragraphs*

We have noted exceptions and/or errors in the performance of procedures 3, 4 and 9.

The nature and magnitude of the exceptions and/or errors are described alongside the relevant procedure within Appendix I. 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 in accordance with International Standards on Auditing (UK) or a review in accordance with International Standards on Review Engagements (UK and Ireland) 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 Wiltshire 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 KPMG LLP. We accept no liability to any other party who is shown or gains access to this report. This report relates only to the matters specified above and does not extend to any financial statements of Wiltshire Council taken as a whole.

Yours faithfully

*KPMG LLP*

KPMG LLP  
Chartered accountants

## APPENDIX I - AGREED UPON PROCEDURES AND FINDINGS MATRIX

	Agreed Upon Procedures	Details of any exceptions and errors identified	Responsible Finance Officer explanation for any exceptions and/or errors (including non-correction of errors) and formal management representations where appropriate to be attached.
1	We have checked that all relevant parts of the return have 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
2	<p>We have checked that all arithmetic on the return is correct including:</p> <ul style="list-style-type: none"> <li>(a) that the totals in section 3 are arithmetically correct;</li> <li>(b) that the total in section 3 column 1 agrees with the entry in section 1 (box 1);</li> <li>(c) that the total in section 3 column 2 agrees with the entry in box 2a(iv);</li> <li>(d) that the total in section 3 column 3 agrees with the entry in box 2a(v); and</li> <li>(e) that the overall balance in box 2e has been calculated correctly.</li> </ul>	No exceptions noted	Not applicable

	Agreed Upon Procedures	Details of any exceptions and errors identified	Responsible Finance Officer explanation for any exceptions and/or errors (including non-correction of errors) and formal management representations where appropriate to be attached.																																																																																
3	We have checked that the breakdown of contributions in each tier casts to the percentage rate of the contributory salary.	<p>We have identified differences between the entries on the attached 2019/20 EOYC form and our recalculations of the contributions as shown below. We understand that these are due to rounding differences that have occurred during the year. No amendment is to be made to the attached 2019/20 EoYC.</p> <p><b><u>Difference Period 1 - 01/04/2019 to 31/08/2019</u></b></p> <table border="1" data-bbox="728 699 1541 986"> <thead> <tr> <th>Tier</th> <th>Tier percentage</th> <th>Contributory Salary</th> <th>Teachers' Contributions</th> <th>Employers' Contributions</th> </tr> </thead> <tbody> <tr> <td>Tier 1</td> <td>7.40%</td> <td>£0.00</td> <td>£30.28</td> <td>£34.26</td> </tr> <tr> <td>Tier 2</td> <td>8.60%</td> <td>£0.00</td> <td>£11.50</td> <td>£14.01</td> </tr> <tr> <td>Tier 3</td> <td>9.60%</td> <td>£0.00</td> <td>£9.21</td> <td>£7.75</td> </tr> <tr> <td>Tier 4</td> <td>10.20%</td> <td>£0.00</td> <td>£6.78</td> <td>£6.12</td> </tr> <tr> <td>Tier 5</td> <td>11.30%</td> <td>£0.00</td> <td>£2.57</td> <td>£2.32</td> </tr> <tr> <td>Tier 6</td> <td>11.70%</td> <td>£0.00</td> <td>£0.02</td> <td>£0.02</td> </tr> <tr> <td>Total</td> <td></td> <td>£0.00</td> <td>£60.37</td> <td>£64.49</td> </tr> </tbody> </table> <p><b><u>Difference Period 2 - 01/09/2019 to 31/03/2020</u></b></p> <table border="1" data-bbox="728 1054 1541 1342"> <thead> <tr> <th>Tier</th> <th>Tier percentage</th> <th>Contributory Salary</th> <th>Teachers' Contributions</th> <th>Employers' Contributions</th> </tr> </thead> <tbody> <tr> <td>Tier 1</td> <td>7.40%</td> <td>£0.00</td> <td>£32.09</td> <td>£34.38</td> </tr> <tr> <td>Tier 2</td> <td>8.60%</td> <td>£0.00</td> <td>£19.62</td> <td>£16.82</td> </tr> <tr> <td>Tier 3</td> <td>9.60%</td> <td>£0.00</td> <td>£8.11</td> <td>£9.26</td> </tr> <tr> <td>Tier 4</td> <td>10.20%</td> <td>£0.00</td> <td>£7.31</td> <td>£6.75</td> </tr> <tr> <td>Tier 5</td> <td>11.30%</td> <td>£0.00</td> <td>£3.10</td> <td>£2.75</td> </tr> <tr> <td>Tier 6</td> <td>11.70%</td> <td>£0.00</td> <td>£0.14</td> <td>£0.14</td> </tr> <tr> <td>Total</td> <td></td> <td>£0.00</td> <td>£70.36</td> <td>£70.09</td> </tr> </tbody> </table>	Tier	Tier percentage	Contributory Salary	Teachers' Contributions	Employers' Contributions	Tier 1	7.40%	£0.00	£30.28	£34.26	Tier 2	8.60%	£0.00	£11.50	£14.01	Tier 3	9.60%	£0.00	£9.21	£7.75	Tier 4	10.20%	£0.00	£6.78	£6.12	Tier 5	11.30%	£0.00	£2.57	£2.32	Tier 6	11.70%	£0.00	£0.02	£0.02	Total		£0.00	£60.37	£64.49	Tier	Tier percentage	Contributory Salary	Teachers' Contributions	Employers' Contributions	Tier 1	7.40%	£0.00	£32.09	£34.38	Tier 2	8.60%	£0.00	£19.62	£16.82	Tier 3	9.60%	£0.00	£8.11	£9.26	Tier 4	10.20%	£0.00	£7.31	£6.75	Tier 5	11.30%	£0.00	£3.10	£2.75	Tier 6	11.70%	£0.00	£0.14	£0.14	Total		£0.00	£70.36	£70.09	Wiltshire are happy that differences are due to rounding.
Tier	Tier percentage	Contributory Salary	Teachers' Contributions	Employers' Contributions																																																																															
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	Agreed Upon Procedures	Details of any exceptions and errors identified	Responsible Finance Officer explanation for any exceptions and/or errors (including non-correction of errors) and formal management representations where appropriate to be attached.												
4	<p>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.</p>	<p>We have identified difference between the entries on the attached 2019/20 EOYC form and the supporting working papers provided to us by Wiltshire Council, (which includes information from two other payroll providers) as shown below. We understand that these are due to rounding differences that have occurred during the year. No amendment is to be made to the EoYC.</p> <table border="1" data-bbox="842 703 1435 810"> <tr> <td></td> <td style="text-align: right;">7.40%</td> <td style="text-align: right;">8.60%</td> </tr> <tr> <td>Contributory salary</td> <td style="text-align: right;">£971.72</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Teachers' contributions</td> <td style="text-align: right;">£71.92</td> <td style="text-align: right;">£6.79</td> </tr> <tr> <td>Employers' contributions</td> <td style="text-align: right;">£160.16</td> <td style="text-align: right;">-</td> </tr> </table>		7.40%	8.60%	Contributory salary	£971.72	-	Teachers' contributions	£71.92	£6.79	Employers' contributions	£160.16	-	<p>Wiltshire are happy that differences are due to rounding.</p>
	7.40%	8.60%													
Contributory salary	£971.72	-													
Teachers' contributions	£71.92	£6.79													
Employers' contributions	£160.16	-													
5	<p>We have checked that contributions paid in box 2d provided by TP agree with the employer's accounts.</p>	<p>No exceptions noted</p>	<p>Not applicable</p>												
6	<p>For a sample of 60 teachers paid by the employer payroll and (where available) third party payrolls, we have checked:</p> <ul style="list-style-type: none"> <li>(a) the status of the teacher to the employer portal;</li> <li>(b) that contributory salaries have been agreed to payroll records and included in section 3 column 1 in the correct tier;</li> <li>(c) that teachers' contributions have been deducted at the correct tier</li> </ul>	<p>No exceptions noted</p>	<p>Not applicable</p>												

	Agreed Upon Procedures	Details of any exceptions and errors identified	Responsible Finance Officer explanation for any exceptions and/or errors (including non-correction of errors) and formal management representations where appropriate to be attached.
	<p>rate and included in section 3 column 2 in the correct tier; and</p> <p>(d) that employer's contributions have been calculated correctly and included in section 3 column 3.</p>		
7	<p>For the sample of teachers selected for test 6 we have checked that:</p> <p>(a) Career average flexibilities payments have been deducted correctly and included in box 2a(i);</p> <p>(b) additional pension payments have been deducted correctly and included in box 2a(ii);</p> <p>(c) additional contributions have been deducted correctly and included in box 2a(iii)</p> <p>(d) deductions and interest for teachers with EFE elections are calculated correctly and included in box 2b(i)</p> <p>(e) Preston contributions have been deducted correctly and included in box 2b(ii)</p>	No exceptions noted	Not applicable

	Agreed Upon Procedures	Details of any exceptions and errors identified	Responsible Finance Officer explanation for any exceptions and/or errors (including non-correction of errors) and formal management representations where appropriate to be attached.				
	(f) TR22 contributions have been deducted correctly and included in box 2b(iii)						
8	We have checked that all short term pension payments made by the employer in box 2c(i) for teachers who have died before 1 February 2016 agree to correspondence from Teachers' Pensions.	Not applicable	Not applicable				
9	We have checked all prior year refunds in box 2c(ii) to correspondence from Teachers' Pensions.	<p>With respect to one of the prior year refunds included on the attached 2019/20 EOYC (as detailed below), the Council provided us with the TR2 showing that the individual concerned had opted out of the Teachers' Pensions Scheme, but were told that no further correspondence from TP had been sought in this instance.</p> <table border="1" data-bbox="952 981 1317 1145"> <thead> <tr> <th data-bbox="952 981 1131 1082">Employers Contribution per EoYC workings</th> <th data-bbox="1131 981 1317 1082">Employees Contribution per EoYC workings</th> </tr> </thead> <tbody> <tr> <td data-bbox="952 1082 1131 1145">£ 336.50</td> <td data-bbox="1131 1082 1317 1145">£ 151.06</td> </tr> </tbody> </table>	Employers Contribution per EoYC workings	Employees Contribution per EoYC workings	£ 336.50	£ 151.06	This situation occurred due to an administration error, not related to TP and therefore TP would not be expected to issue authorisation to make the refund – this effectively was provided via the TR2.
Employers Contribution per EoYC workings	Employees Contribution per EoYC workings						
£ 336.50	£ 151.06						
10	For all management explanations related to the exceptions and errors noted, we have obtained representations from the Responsible Finance Officer.	No exceptions noted	Not applicable				

# Teachers' Pensions Contributions for Financial Year 2019/20



Please familiarise yourself with the instructions, to complete, upload and print your EOYC.

To create your Declaration form to be signed, first create your .CSV to upload via the button to the right, then that same button becomes Print File. Click it and ensure you click to print entire workbook.

Unaudited EOYC forms should be uploaded to the employers portal no later than 31 May 2020

## Employer Information

Local Authority/Establishment Name:

Local Authority/Establishment Number:   (For Local Authorities, please enter the establishment number as '0000')

## Employer Type

Please select your Employer Type from the dropdown list below, before completing the remainder of this form.

Employer Type:

## Section 1: Total Actual Contributory Salary

Total Contributory Salary:

## Section 2: Summary of Contributions

	i. Career Average Flexibilities (Note 3)	ii. Additional Pension Payments (Note 3)	iii. Additional Contributions (Note 3)	iv. Teachers' Contributions	v. Employer's Contributions	Total Contributions
a. Contributions deducted (as per contributory salary at 1 - see Note 4)	£12,372.20	£45,293.80	£6,376.83	£5,234,892.55	£12,037,268.56	£17,336,203.94
			i. Arrears deducted in respect of EFE Elections (Note 5)	ii. Contributions deducted in respect of PRESTON (Note 6)	iii. TR22 Election amounts deducted (Note 7)	Total Extra Contributions
b. Extra contributions deducted			£0.00	£0.00	£0.00	£0.00
				i. Short Term Pension	ii. Refunds made (in respect of previous years only)	Total Refunds made
c. Refunds Made				N/A	£3,153.83	£3,153.83
				d. Contributions Paid (Note 8)		£17,333,056.88
				e. Overall Balance (2a + 2b) - (2c + 2d)		£6.77

## Section 3: Analysis of Contributions by Tier

Period 1 - 01/04/2019 to 31/08/2019			
Tier (Percentage Rate)	Contributory Salary	Teachers' Contributions	Employer's Contributions (16.48%)
Tier 1 (7.40%)	£7,082,328.39	£524,062.02	£1,167,133.46
Tier 2 (8.60%)	£5,808,073.24	£499,482.80	£957,156.46
Tier 3 (9.60%)	£5,222,462.71	£501,347.21	£860,654.10
Tier 4 (10.20%)	£3,855,197.29	£393,223.34	£635,330.39
Tier 5 (11.30%)	£1,988,694.20	£224,719.87	£327,734.48
Tier 6 (11.70%)	£48,673.16	£5,694.74	£8,021.32
Period 2 - 01/09/2019 to 31/03/2020			
Tier (Percentage Rate)	Contributory Salary	Teachers' Contributions	Employer's Contributions (23.68%)
Tier 1 (7.40%)	£9,074,333.90	£671,468.62	£2,148,767.89
Tier 2 (8.60%)	£8,405,042.98	£722,814.08	£1,990,297.36
Tier 3 (9.60%)	£7,268,779.04	£697,794.68	£1,721,237.62
Tier 4 (10.20%)	£6,036,749.23	£615,741.11	£1,429,495.47
Tier 5 (11.30%)	£3,123,747.95	£352,980.42	£739,700.76
Tier 6 (11.70%)	£218,494.03	£25,563.66	£51,739.25
<b>TOTALS</b>	<b>£58,132,576.12</b>	<b>£5,234,892.55</b>	<b>£12,037,268.56</b>

NB: Totals from Section 3 should be identical to the figures in Sections 1 and 2

KPMG LLP

## Teachers' Pensions Contributions for Financial Year 2019/20

### Section 4: Certificate to be given by the Chief Finance Officer of the Local Authority

I hereby certify that, to the best of my knowledge and belief, the entries on this form are correct and that, in accordance with the regulations underpinning the Teachers' Pension Scheme:

- Employee contributions have been correctly calculated, deducted from pensionable salary and remitted to Teachers' Pensions in respect of all employees who are members of the scheme;
- Employer contributions have been correctly calculated and remitted to Teachers' Pensions based on pensionable salaries and applicable contributions rates
- I am satisfied that the authority has adequate systems in place and has obtained supporting evidence which confirms that those entries in respect of teachers in schools maintained by the Local Authority whose salary payments are administered other than directly through the LA payroll, are correctly calculated and paid to Teachers' Pensions.

Name (in capital letters)

Lizzie Watkin

Position

Head of Corporate Finance, Deputy s151

Email Address

lizzie.watkin@wiltshire.gov.uk

Telephone Number

01225 713056

Signature



Date

13/11/2020

### Section 5: Certificate of the auditor

I/We have examined the entries in this form (which replaces or amends the original submitted to me/us by the authority dated \_\_\_\_\_) and the related accounts and records of the authority in accordance with the agreed upon tests in Certification Instruction TP05.

My/our assessment carried out the agreed upon tests in Certification Instruction TP05 and obtained such evidence and explanations as I/we consider necessary. (Except for the matters raised in the attached report dated \_\_\_\_\_).

Name (in capital letters)

Date

DDMMYYYY

Signature

**General Data Protection Regulation (GDPR).** The Department for Education (DfE) will use any information you provide in connection with the Teachers' Pension Scheme to administer and operate the scheme and pay benefits under it. This may include passing details to third parties that are involved in the administration and operation of the scheme. The DfE may also use your data for administrative purposes in line with its data protection notification. In order to fulfil its duty to protect public money, the DfE may use information it holds to prevent and detect fraud. It may also share information with other organisations that handle public funds. **If there is any difference between the legislation governing the Teachers' Pension Scheme and the information in this application form, the legislation will apply.** For more information on how we will use your data, go to:

<https://www.teacherspensions.co.uk/public/privacy>

Please return to us at:

Teachers' Pensions, 11b Lingfield Point, Darlington, DL1 1AX  
www.teacherspensions.co.uk

KPMG LLP

20 November 2020