

## Appendix D

### Details on those recommendations outstanding Status – all Amber (Ongoing with deadline missed)

#### Improvement and Corporate Services/Finance

##### Teachers Pensions 2013/14

**Recommendation R1:**

To develop a set of robust processes to ensure that schools/ payroll providers supply the Council with the necessary information required by Teachers Pensions; to confirm the accuracy of the underlying payroll records provided by payroll providers and for the Council; and to confirm the accuracy of data provided as part of the Annual Service Return.

**Rationale for Recommendation:**

Supporting payroll reports provided to the Council by payroll providers were not submitted in a timely manner in line with documented procedures. This data, along with the Council's own data was also not checked for accuracy. Furthermore, there was no reconciliation of data submitted on the Annual Service Return to the deductions of individuals and forms received.

**Target Dates:**

30<sup>th</sup> September 2014

Ongoing work on developing the procedures with engagement from TPA - June 2015 (certificate date)

**Current Position and Explanation for Slippage:**

The procedures for preparing and validating the Teachers Pensions End of Year Certificate in respect of 2013/14 were revised during 2014. The submission for 2013/14 represented a significant improvement on previous years with a difference between the Council's return and the declared TPA records of £382,886.

Reconciliation issues with the EOYC are a national issue and the national audit certification process has been revised for 2013/14. The Teachers Pensions Agency has been requested to provide sufficient detail from their own records to allow a complete reconciliation with Council records.

At this point in time the Council has taken reasonable measures to provide assurance on the TPA EOYC.

There is ongoing work on developing the procedures with engagement from TPA it is anticipated that material differences should be addressed for 2014/15.

<p><b>Recommendation R2:</b> Payroll data should be transmitted securely.</p>
<p><b>Rationale for Recommendation:</b> Payroll data (emailed from payroll providers in respect of school employees) is transmitted to the Council in an insecure manner i.e. files are not password protected or encrypted.</p>
<p><b>Target Dates:</b> 30th September 2014 Revised - January 2015 for remaining providers Revised – June 2015 for remaining providers</p>
<p><b>Current Position and Explanation for Slippage:</b> Each payroll provider as the ' data controller is responsible sending data in a secure manner. As a recipient Central Bedfordshire Council cannot enforce the method the schools or payroll provider transfers this data but is able to advise/recommend a secure method of transfer. Since the last update there have been some changes to payroll providers.</p> <p>In ongoing dialogue with each the payroll provider, out of the 8 providers, 4 are transferring data in a secure manner, 2 we remain in dialogue with and we are working with the 2 new providers to provide their first data return securely.</p>