

**APPENDIX I - AGREED UPON PROCEDURES AND FINDINGS MATRIX – FORMING AN INTEGRAL PART OF THE REPORT**  
**Agreed-upon-Procedures Report of KPMG LLP to Teachers’ Pensions and Peterborough City Council in respect of Teachers’ Pensions End of Year Certificate for the year ended 31 March 2023**

	<b>Agreed Upon Procedures</b>	<b>Details of any exceptions and errors identified</b>	<b>Responsible Finance Officer explanation for any exceptions and/or errors (including non-correction of errors)</b>
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.	N.A
2	We have checked that all arithmetic on the return is correct including: <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.	N.A
3	We have checked that the breakdown of contributions in each tier casts to the percentage rate of the contributory salary.	We have identified the following variances on recalculation of the 2022/23 EOYC	The Council have confirmed variances for Tiers 5 and 6 Employers’ contributions relate

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	<p>detailed in the below table. There is no amendment required to the 2022/23 EOYC.</p> <table border="1" data-bbox="909 427 1413 836"> <thead> <tr> <th>Tier</th> <th>%</th> <th>TC</th> <th>EC</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>7.40</td> <td>£142.40</td> <td>-£39.83</td> </tr> <tr> <td>2</td> <td>8.60</td> <td>- £1,510.16</td> <td>-£1,020.71</td> </tr> <tr> <td>3</td> <td>9.60</td> <td>-£225.03</td> <td>£27.79</td> </tr> <tr> <td>4</td> <td>10.20</td> <td>-£443.82</td> <td>-£18.24</td> </tr> <tr> <td>5</td> <td>11.30</td> <td>-£495.76</td> <td>£0.11</td> </tr> <tr> <td>6</td> <td>11.70</td> <td>£25.69</td> <td>-£0.14</td> </tr> <tr> <td colspan="2"><b>TOTAL</b></td> <td><b>£278.42</b></td> <td><b>£983.09</b></td> </tr> </tbody> </table>	Tier	%	TC	EC	1	7.40	£142.40	-£39.83	2	8.60	- £1,510.16	-£1,020.71	3	9.60	-£225.03	£27.79	4	10.20	-£443.82	-£18.24	5	11.30	-£495.76	£0.11	6	11.70	£25.69	-£0.14	<b>TOTAL</b>		<b>£278.42</b>	<b>£983.09</b>	<p>to rounding errors and explanations for Tiers 1, 2, 3, 4, 5 and 6 are detailed below:</p> <p><u>Tier 1</u></p> <p>The Teachers Contributions variance relates to £53.22 where an employee contribution was underpaid in July and June 2022. There was also a variance of £89.48 which related to an overpayment of refund to an employee in their February 2023 pay.</p> <p>The Employers' contribution relates to a overpayment in error of £40.86 for their May 2022 pay.</p> <p><u>Tier 2</u></p> <p>The Teachers contribution variance of £1487.98 relates to 13 employees receiving an overpayment of contributions in error in December 2022. The remaining balance are rounding errors.</p> <p>The Employers' contribution of £1,037.04 relates to a duplication of contributions processed for employee numbers 017391 and 03446H in December 2022.</p> <p><u>Tier 3</u></p>
Tier	%	TC	EC																															
1	7.40	£142.40	-£39.83																															
2	8.60	- £1,510.16	-£1,020.71																															
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			<p>The Teachers Contributions variance for £196.86 relates to employee numbers 017227 and 018003 receiving an overpayment of contributions in December 2022. The remaining balance is rounding errors.</p> <p>The Employers' contribution for £22.32 relates to an adjustment issued for an employee where no ERs were taking in error for February 2023. The remaining balance is rounding errors.</p> <p><u>Tier 4</u></p> <p>The Teachers contributions variance relates to £168.59 overpayment in error to an employee in November 2022. £251.14 relates to employee numbers 013805, 015072 and 015309 contributions being overpaid in December 2022. The remaining balance relates to rounding errors.</p> <p>The Employers' contribution variance relates to £18.07 for employee number 017829 who received an overpayment in error in January 2023.</p> <p><u>Tier 5</u></p>

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			<p>The Teachers contributions of £495.76 relate to employee numbers 15331, 016767 and 72937J whose December contributions were overpaid in error.</p> <p><u>Tier 6</u></p> <p>The Teachers contributions of £25.69 relates to one employee's March 2023 contributions being allocated to tier 11.70% in error as this should have been paid at 11.30%.</p>
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.	N.A
5	We have checked that contributions paid in box 2d provided by TP agree with the employer's accounts.	No exceptions noted.	N.A
6	For a sample of 37 teachers paid by the employer payroll and (where available) third party payrolls, we have checked: (a) the status of the teacher to the employer portal;	For 1 employee, number 1989726, their member print stated a last day of service of 31/8/2022 which is prior to the sampled month of February 2023.	The employee member print is out of date and an updated version of their member print has been requested from the Teachers Pensions Agency.

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	<ul style="list-style-type: none"> <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 rate and included in section 3 column 2 in the correct tier; and</li> <li>(d) that employer's contributions have been calculated correctly and included in section 3 column 3.</li> </ul>		
7	<p>For the sample of teachers selected for test 6 we have checked all that:</p> <ul style="list-style-type: none"> <li>(a) Career average flexibilities payments have been deducted correctly and included in box 2a(i);</li> <li>(b) additional pension payments have been deducted correctly and included in box 2a(ii);</li> <li>(c) additional contributions have been deducted correctly and included in box 2a(iii)</li> <li>(d) deductions and interest for teachers with EFE elections are calculated correctly and included in box 2b(i)</li> </ul>	<p>For the 1 employee who makes Career average flexible payments, they did not have a Teachers Pensions letter which confirmed either percentage or amount paid.</p>	<p>This employee is under a third party payroll provider who confirmed that they were unable to obtain the TP letter required. The Member Print of this employee was provided to confirm the percentage paid was correct.</p>

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	<p>(e) Preston contributions have been deducted correctly and included in box 2b(ii)</p> <p>(f) TR22 contributions have been deducted correctly and included in box 2b(iii)</p>		
8	N/A	N.A	N.A
9	We have checked all prior year refunds in box 2c(ii) to correspondence from Teachers' Pensions.	No exceptions noted.	N.A
10	For all management explanations related to the exceptions and errors noted, we have obtained representations from the Responsible Finance Officer.	All management explanations have been obtained and detailed above.	N.A