

Claim/Return (deadline)	Issue	Recommendation	Management Response	Responsibility (Implementation Date)
<p>Teacher's Pension (PEN05)</p>	<p>From our work, a number of significant issues were found that lead to qualification of the claim.</p> <p>From discussion with Management we understand the issues are primarily due to the new Oracle system upgrade in 2011-12 financial year.</p> <p>1. Contributory salary figures were calculated by 'grossing up' other entries on the TR17 return and fully derived from payroll records.</p> <p>The Authority started using a new payroll system during 11/12 and at the time the TR17 return was compiled, reports to show the contributory salary for each employee could not be extracted. Therefore to calculate the Total Actual Contributory Salary per line 1 of the form, the</p>	<p>Recommend the Authority develop reports to ensure a complete population can be produced from the new system allowing;</p> <ul style="list-style-type: none"> - - - Separation of contributory salary (reckonable pay) from the payroll system 	<p>Agreed</p> <p>Separation of contributory salary (reckonable pay) from the payroll system has been achieved from November 12.</p> <p>Reports are to be produced before year end to extract actual contributory salary April 12 to October 12.</p>	<p>Responsible Officer: Head of Internal Shared Services</p> <p>Timescale: Implemented December 2012</p> <p>Implemented March 13</p>

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	<p>Teachers Contributions shown in cell 2(b)(iii) had been grossed up.</p> <p>2. A complete population could not be obtained to test contributions in relation to teachers employed in LA maintained establishments, as the payroll reports included contributions in relation to teachers employed in academy schools which should be excluded from the TR17 return.</p> <p>Similarly we could not ensure contributions had been correctly calculated and deducted as we did not have a complete population of contributions from which to pick our sample from.</p> <p>From our testing of refunds (£368.68) , it was established the amount was not a refund but was</p>	<p>Separation of LA maintained schools payroll from academies payroll administered by the Authority</p>	<p>Academies moved on to their own payrolls March 12 and were separated at March 12.</p>	<p>Timescale: Implemented December 2012</p>

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	<p>owed to a teacher. An admin error led to £368.68 being refunded to the teacher. The Authority chose not to amend the claim based on the low value of the error.</p>			
<p>Housing and Council Tax Benefits Subsidy (BEN01)</p>	<p>From our initial testing of 80 cases, we found one error as detailed below;</p> <p>One case was incorrectly classified as regulated tenancy (i.e. tenancy commenced pre 1989). From our work performed the case was a de-regulated case as the tenancy commenced post 1989. No impact on the claim in terms of subsidy claimed by the Authority. However additional work was required to be performed to check no further cases were found to be incorrectly misclassified. The error was concluded to be isolated.</p>	<p>We recommend that the Council continues its programme of training officers regularly, to minimise the possibility that errors occur in future.</p>	<p>Agreed</p>	<p>Responsible Officer: Head of Customer Services/Benefits Manager</p> <p>Timescale: March 2013</p> <p>Implemented</p>