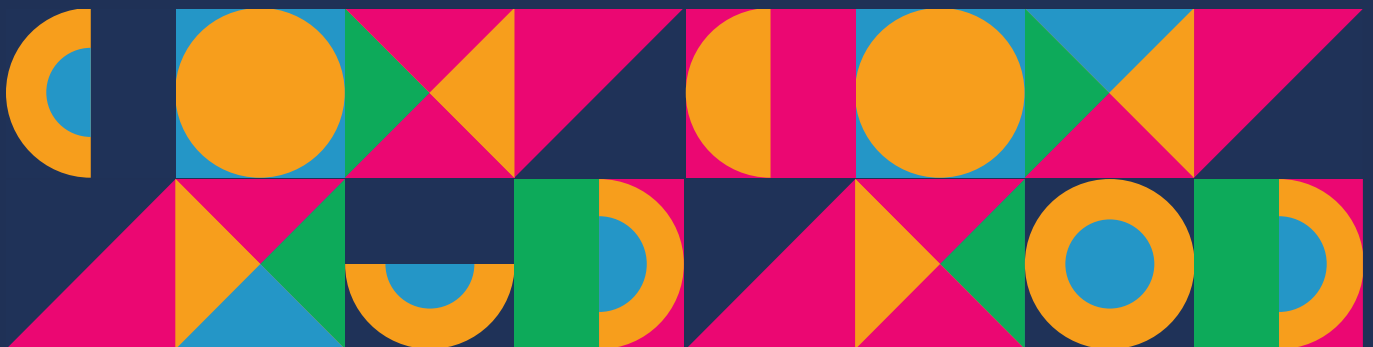


# Local Government Pension Scheme Specific Data Quality Report Kent County Council

October 2022



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# 1 Executive Summary

## 1.1.1. Introduction

In 2015, the Pensions Regulator (TPR) assumed responsibility for Public Sector Pension Schemes. Prior to this, in June 2010, TPR issued guidance on the approach that they consider to be good practice for measuring the presence of member data. Specific targets were set for data TPR deemed as 'common' and Heywood Consulting has assisted customers in the collection and qualification of this data. TPR also outlined 'scheme-specific' data but did not set prescriptive targets as the data is deemed to be scheme-specific. The guidance did target Pension Scheme Trustees to ensure that 'reasonable endeavours' were undertaken to provide evidence of assessment and measurement, together with an action plan to meet the scheme specific targets.

To assist customers in undertaking a practical assessment of their scheme-specific data, Heywood consulting offers a Data Quality service.

## 1.1.2. Data Quality Service

Working with Kent County Council (Kent), Heywood Consulting has completed a review of Kent's scheme-specific pension data in line with the guidance notes set down by TPR detailed in appendix A. Heywood's understanding of the Local Government Pension Scheme data, benefit calculations, interfaces and processes, has assisted in the agreement of which items to test. The tests to satisfy each condition have been run and the results quantified to provide guidance on any corrective action required.

The following terms should be understood to aid understanding of the conditions used and the results obtained:

- **Data condition** – identified TPR condition, for example check that an active member does not have a date of leaving
- **Data category** – grouping of relevant data conditions, for example Member Benefits
- **Data item** – item of data which forms part of a data condition for example 'date of leaving'

The service incorporates in the order of 100 individual tests against the data conditions agreed with Kent. To provide focus on the key areas of scheme-specific data to be addressed, each data category is measured against an agreed benchmark.

In 2019, a set of "core" tests were identified for reporting to TPR. The results to be quoted to TPR are quoted separately from the overall test scores. For details of where the TPR tests differ from the overall tests, please refer to appendix C.

### 1.1.3. Benchmark

The benchmarks applied to the results presented in this report were agreed between Kent and Heywood Consulting. The thresholds are as follows:

Category	Pass Threshold
Blue	Pass rate >= 98%
Green	95% <= Pass rate < 98%
Amber	90% <= Pass rate < 95%
Red	Pass rate < 90%

### 1.1.4. Summary of Scheme Specific Data Results

The graph below indicates Kent’s performance for each data category against the agreed scheme benchmarks together with the results from the 2021 tests. Also below is an explanation as to the data conditions relevant to each data category. The overall percentage of tests passed for Kent scheme-specific data is **95.7%** an increase over the 2021 score of 93.6% The 2022 tests were conducted on 281,505 member records.

The percentage of member records without a single data failure is 82.0% This represents an increase on the 2021 score of 70.6%.



### 1.1.5. TPR Scheme Specific Data Core Test Results

The percentage of member records that did not fail any of the tests deemed to be in the core list of TPR tests is **93.8%**. This represents an increase of 1.4% over the 2021 score of 92.4%. This is the figure to be quoted on the scheme return to TPR. The results for each qualifying category are shown below:



### 1.1.6. Other Information

The remainder of this report is split into the following sections:

- **Scheme-specific Data Results** – results of each in-scope condition per category along with the number of members tested, main failures and suggested risks and actions
- **Appendices** – details to qualify failures against each condition, along with a list of TPR’s guidance relating to the Local Government Pension Scheme

Where possible, Heywood has provided advice and suggested next actions to work with Kent in implementing a solution to any data anomalies. This document is the start point for Kent’s data management policy and Heywood will agree with Kent the appropriate frequency to repeat these conditions and demonstrate progress in scheme-specific data cleansing.

## 2 Analysis of Scheme Specific Data Results



## 2.1. Member Benefits

This category includes those data conditions for members that directly relate to the details of benefits in payment or to the calculation of benefits yet to be paid.

A total number of 100,775 members qualified for one or more checks as part of the in-scope conditions under this category, a decrease of 9,485. The category achieved a **97.4%** pass rate. This pass rate is a 0.2% decline on 2021. The percentage of members not to fail a single test is 94.6%. 8 of the 10 Data Conditions specified attained the highest benchmark (>98%). The lowest scoring condition was Divorce Details, where 27.5% of members tested passed. This represents a 72.4% decline on 2021, there has been a change to the testing criteria which will have an effect on the scoring. The other condition not to achieve the highest benchmark Transfer in Details 1, where 57.2% of members passed. This represents a decrease of 2.0% on 2021, for which the reason should be investigated.



Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
<p><b>Divorce Details</b></p> <p><u>Eligible for Testing: Status 1, 2, 4, 5 &amp; T where Calculation Date (DVC-CALDTE) has a value</u></p>	167	46	<p><b>Overall:</b> 27.5%</p> <p><b>TPR:</b> 27.5%</p>	<p>Fail A: 0</p> <p>Fail B: 10</p> <p>Fail C: 77</p> <p>Fail D: 9</p> <p>Fail E: 79</p> <p>Fail F: 10</p>	<p>There has been a change to the testing criteria which has resulted in an increased number of fails. Zero members failed tests in this condition in 2021.</p> <p>10 Members have a calculation date prior to 01/12/2000 of these 9 members also have a blank CETV value.</p> <p>77 Members have a Payment date prior to 01/12/2000. 79 Members have a blank Pension Debit value. 35 members failed both tests.</p> <p>10 Members have a Percentage split that is blank.</p>



Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
<p><b>Transfer In Details 1</b></p> <p><u>Eligible for Testing: Status 1, 2, 4, 5 &amp; T where transfer In details exist</u></p>	12,108	6,921	<p><b>Overall:</b> 57.2%</p> <p><b>TPR:</b> 99.5%</p>	<p>Fail A: 37 Fail B: 75 Fail C: 3,765 Fail D: 1253 Fail E: 2,069 Fail F: 38</p>	<p>There has been an increase of 368 members failing tests leading to a decrease of 2.0% in the pass rate for this condition.</p> <p>37 transfers are missing the date of transfer, 17 of these are either active, undecided leavers or deferred and count towards the TPR core results. 75 members are missing a transfer value, 45 of these count toward the TPR core results as they are either active undecided leavers or deferred. The remaining members for both fail types are pensioners.</p> <p>There are also 3765 failures where there is no service credit or pension credit recorded from the transfer that will require investigation. Providing service was recorded correctly on the service history, member benefits will be correct.</p> <p>A common fail with 1253 instances are where there is a service credit, but no corresponding service dates on the service history that should be investigated urgently.</p> <p>2069 instances concerned invalid transfer types that do not match those calculations write-back. Most of these are incorrectly recorded interfund cases. These faults may lead to incorrect reporting but will not affect benefits for these members.</p> <p>Additionally, there were 38 cases where the transfer date was prior to the date of commencement.</p>

Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
<p><b>Transfer In Details 2</b></p> <p><u>Eligible for Testing: Status 1, 2, 4, 5 &amp; T where transfer In details exist</u></p>	12,108	12,083	<p><b>Overall:</b> 99.8%</p> <p><b>TPR:</b> N/A</p>	Fail A: 25	25 members are missing both the name and the location number of the previous scheme. This is the same as in 2021. This test is excluded from the TPR core results.
<p><b>AVC Details</b></p> <p><u>Eligible for Testing: Status 1, 2, 4, 5 &amp; T where AVC details exist</u></p>	6,094	6,074	<p><b>Overall:</b> 99.7%</p> <p><b>TPR:</b> 99.95%</p>	Fail A: 0 Fail B: 0 Fail C: 18 Fail D: 2	<p>The number of members failing tests has increased by 16 to 20 since 2021.</p> <p>18 Members with an added years contract are missing the number of years being purchased.</p> <p>2 Members with an additional pension contract are missing an amount of pension being purchased.</p> <p>Only active, undecided leavers and deferred members count towards the TPR core results. Of the 20 members failing tests 3 count towards the TPR score.</p>

Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
<p><b>Total Original Deferred Benefit</b></p> <p><u>Eligible for Testing: Status 4</u></p>	49,363	49,335	<p><b>Overall:</b> 99.9%</p> <p><b>TPR:</b> 100%</p>	<p>Fail A: 1 Fail B: 17 Fail C: 1 Fail D: 16 Fail E: 1 Fail F: 11</p>	<p>37 members failed tests in 2021, this has now reduced to 28.</p> <p>1 member is missing both an Initial Pension value and a total current pension value.</p> <p>17 members have an initial Pension value that is less than £1 of which 16 also have a current pension value that is less than £1.</p> <p>1 member has a PI effective date that is either missing or earlier than date joined the fund.</p> <p>11 Members have a latest PI date earlier than the latest PI date processed. These cases should be investigated ahead of producing deferred ABS.</p>

Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
<p><b>Tranches of Original Deferred Benefit</b></p> <p><u>Eligible for Testing: Status 4</u></p>	49,363	49,099	<p><b>Overall:</b> 99.5%</p> <p><b>TPR:</b> 99.5%</p>	<p>Fail A: 22 Fail B: 8 Fail C: 96 Fail D: 135 Fail E: 7 Fail F: 13</p>	<p>The number of members failing test in this condition has increased from 34 to 264, resulting in a 0.4% decrease to the pass rate.</p> <p>22 members either have no 'PEN' tranche component or have one that is less than £1.</p> <p>8 Members total initial pension did not equal the total of the protected, unprotected, and tapered pensions. 13 members with pre-200 service did not have a scheme lump sum recorded.</p> <p>Zero members failed test C &amp; D in 2021. 96 members with membership between 2008 and 2014 are missing a small 60ths pension component and 135 members with post 2014 membership are missing or have a small CARE component. These tests are included in the TPR core results.</p> <p>These cases should be investigated ahead of producing deferred ABS.</p>
<p><b>Total Gross Pension</b></p> <p><u>Eligible for Testing: Status 5 &amp; T</u></p>	41,808	41,798	<p><b>Overall:</b> 99.9%</p> <p><b>TPR:</b> 99.9%</p>	<p>Fail A: 2 Fail B: 2 Fail C: 1 Fail D: 2 Fail E: 6</p>	<p>The number of members failing tests has reduced from 11 to 10 since 2021.</p> <p>1 member has no initial pension or current pension value, a further 1 member is just missing the initial pension value.</p> <p>6 members have a missing PI effective date or have one that is earlier than date joined fund, an increase of 1 from 2021.</p> <p>2 members have an initial and current pension that is less than £1.</p>

Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
<p><b>Tranches of Pension</b></p> <p><u>Eligible for Testing: Status 5 &amp; T</u></p>	41,808	41,710	<p><b>Overall:</b> 99.8%</p> <p><b>TPR:</b> 99.9%</p>	<p>Fail A: 3 Fail B: 9 Fail C: 30 Fail D: 2 Fail E: 8 Fail F: 51</p>	<p>39 less members have failed tests in this condition resulting in a 0.1% increase to the pass rate.</p> <p>9 members with service between 2008 and 2014 are missing or have a small 60ths pension component.</p> <p>30 members with post-2014 service have a missing or small CARE component, an increase of 25. 8 members have a latest PI date earlier than the latest processed, a decrease of 73. 2 members are missing a CP50 tranche or have one with a value less than £1. These tests are included in the TPR core results.</p> <p>3 members are either missing or have a small value in the PEN tranche which is mandatory. 51 members do not have PEN or GMP as the first component. These tests do not count towards the TPR score.</p> <p>These cases should be investigated as a high priority.</p>
<p><b>Total Gross Dependant Pension</b></p> <p><u>Eligible for Testing: Status 6</u></p>	5,760	5,754	<p><b>Overall:</b> 99.9%</p> <p><b>TPR:</b> 99.9%</p>	<p>Fail A: 1 Fail B: 5 Fail C: 1 Fail D: 1 Fail E: 1</p>	<p>6 members have failed tests in this condition, a decrease of 1 since 2021.</p> <p>5 members have an initial pension value below £1, of which 1 also have a small current pension.</p> <p>1 member is missing both an initial and current pension value, the same member is also missing a PI effective date.</p>

Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
<p><b>Tranches of Dependant Pension</b></p> <p><u>Eligible for Testing: Status 6</u></p>	5,760	5,733	<p><b>Overall:</b> 99.5%</p> <p><b>TPR:</b> 99.9%</p>	<p>Fail A: 5</p> <p>Fail B: 22</p>	<p>The number of members failing test has increased from 18 to 27, leading to a 0.2% decrease in the pass rate.</p> <p>5 members are missing or have a small PEN tranche which is mandatory. This test is included in the TPR core results.</p> <p>22 members have a last PI date earlier than the latest date processed by Kent and should be investigated as a high priority to ensure correct benefits are in payment.</p>

## 2.2. Member Details

This category includes those data items that may be used in the calculation of member benefits.

A total number of 163,526 members qualified for one or more checks as part of the in-scope conditions under this category, an increase of 2,995. The member details category achieved a **95.1%** pass rate. This pass rate a 3.2% increase over 2021. The percentage of members not to fail a single test is 75.4%. 5 of the 7 Data Conditions specified attained the highest benchmark category (>98%). The lowest score was on the Contributions condition, where 59.4% of members passed. This represents a 2.9% increase on 2021. The other condition not to achieve the highest benchmark was Date of Leaving, where 94.1% of members passed. This represents an increase of 2.4% on 2021.



Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
<b>Date of Leaving</b>  <u>Eligible for Testing:</u> <u>Status 1, 2, 4, 5, 9 &amp; I</u>	163,526	153,853	<b>Overall:</b> 94.1%  <b>TPR:</b> 94.1%	Fail A: 9636 Fail B: 0 Fail C: 3 Fail D: 34	The number of members failing tests has decreased by 3605 resulting in a 2.4% increase in the pass rate.  9,636 members either have a blank or invalid Date Left. The number of members failing this test has decreased by 3575.  3 members have a Date Joined Fund that is later than or equal to Date Left.  34 members have a Date of leaving present who were not previously holding a status of Deferred or Frozen Refund, a reduction of 28.
<b>Date Joined Scheme</b>  <u>Eligible for Testing:</u> <u>Status 1, 2, 4, 5, 9 &amp; I</u>	163,526	163,525	<b>Overall:</b> 100%  <b>TPR:</b> 100%	Fail A: 0 Fail B: 1	1 Member has a Date Joined Fund that is on or before their 15 <sup>th</sup> Birthday, the same as in 2021.  This test is excluded from the TPR results.
<b>Employer Details</b>  <u>Eligible for Testing:</u> <u>Status 1, 2, 4, 5, 9 &amp; I</u>	163,526	163,525	<b>Overall:</b> 100%  <b>TPR:</b> 100%	Fail A: 0 Fail B: 0 Fail C: 1 Fail D: 0	1 Member has a Date Joined Employer on or before their 15 <sup>th</sup> Birthday, the same as in 2021.  This test is excluded from the TPR results.



Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
<p><b>Salary (Final Salary members)</b></p> <p><u>Eligible for Testing: Status 1, 2, 4, 5, 9 &amp; I</u></p>	108,366	107,447	<p><b>Overall:</b> 99.2%</p> <p><b>TPR:</b> 99.9%</p>	<p>Fail A: 41 Fail B: 575 Fail C: 5 Fail D: 58 Fail E: 5 Fail F: 244</p>	<p>The number of members failing tests has reduced from 1580 to 661.</p> <p>41 members, with pre-2014 membership, are missing a pensionable salary entry. This is the only test in this condition which counts towards the TPR core results.</p> <p>575 non-Active members do not have a Remuneration entry that matches their Date Left. Zero members failed this test in 2021. The increased number of fails is due to a change in the testing criteria.</p> <p>5 members have a date without a pay amount recorded. This number is the same as in 2021.</p> <p>58 deferred members have a blank or small pensionable pay on their deferred details. Similarly, 5 pensioners have a blank or small entry in the pensionable pay field on the pension details.</p> <p>244 members had a latest salary recorded that was earlier than the latest bulk update by Kent and should be investigated to determine if they are still active members. This has decreased by 1252 since last year.</p> <p>Annual benefit statements cannot be processed for members with final salary service without a pay recorded and therefore investigation should be made to ensure no members are affected in this way.</p>

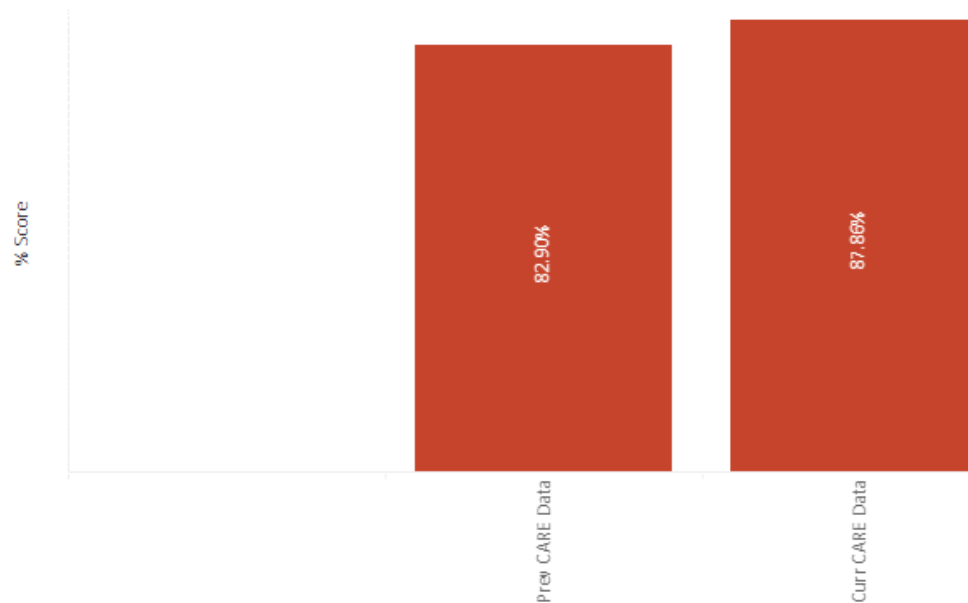
Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
<p><b>Contributions</b></p> <p><u>Eligible for Testing:</u> <u>Status 1, 2, 4, 5, 9 &amp; I</u></p>	88,988	52,877	<p><b>Overall:</b> 59.4%</p> <p><b>TPR:</b> N/A</p>	<p>Fail A: 36,071 Fail B: 743</p>	<p>The number of members failing a test has decreased by 33,767 to 36,111 resulting in a pass rate that has increased by 2.9%.</p> <p>This condition is excluded from the TPR core results.</p> <p>36,071 members are missing the rolled-up contribution total. The bulk contribution totalling calculation will populate the rolled-up contribution total for active members where contributions exist.</p> <p>743 members did not have a contribution posting for the latest bulk update by Kent and these should be investigated to determine if they are still active members.</p>
<p><b>Leavers</b></p> <p><u>Eligible for Testing:</u> <u>Status 4, 5, 9 &amp; T</u></p>	100,034	100,027	<p><b>Overall:</b> 99.9%</p> <p><b>TPR:</b> 99.9%</p>	<p>Fail A: 7 Fail B: 0 Fail C: 0</p>	<p>7 members failed tests in this condition in 2021.</p> <p>7 members are missing a date of leaving. This test is included in the TPR core test results.</p>
<p><b>Service</b></p> <p><u>Eligible for Testing:</u> <u>Status 1, 2, 4, 5, 9 &amp; I</u></p>	163,526	163,158	<p><b>Overall:</b> 99.8%</p> <p><b>TPR:</b> N/A</p>	<p>Fail A: 368</p>	<p>The number of members failing tests in this condition has reduced by 81. This test is not included in the TPR core results.</p> <p>368 members have dates on the basic details that suggest a service change since commencement, but do not have a service history to detail the change. Prioritise the 6 active, 3 undecided leavers and 4 deferred members that have failed this test. The remaining members are frozen refunds or pensioners.</p>

## 2.3. CARE Benefits

This category includes those data items required to calculate Career Average Revalued Earning (CARE) benefits.

A total number of 98,098 members qualified for the checks as part of the in-scope conditions under this category, an increase of 4,228. This category achieved an **87.9%** pass rate. This pass rate represents a 5.0% improvement on 2021. Failures in this category require investigation as CARE data directly affects member benefits.

As CARE revaluation is calculated for each member from a single factor table, the table itself is checked for a complete list of factors and was given a 100% pass. Fails in this category directly affect the calculation of member benefits and so should be resolved as a priority.



Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
<p><b>CARE data</b></p> <p><u>Eligible for Testing: Status 1, 2, 4, 5, 9 &amp; I</u></p>	98,098	86,184	<p><b>Overall:</b> 87.9%</p> <p><b>TPR:</b> 87.9%</p>	<p>Fail A: 1248 Fail B: 11855 Fail C: 71</p>	<p>The number of failed tests in this condition has decreased by 4,094 to 11,914 translating to a 5.0% increase in the pass rate.</p> <p>11,855 members appear to be missing at least one year-end entry of CARE data, a decrease of 379. Some members failing this test joined the fund in March and may not have been received payment in the scheme year of entry so may be genuine exceptions. This test is included in the TPR core results.</p> <p>There are 1,248 members without CARE data where some is expected, while 71 members have a contribution entry recorded for a year in which there are no CARE benefits recorded, a decrease of 1,710.</p> <p>This data is crucial to the calculation of member benefits and the employers with missing data should be reminded of the importance of providing this data as soon as possible. Annual Benefits Statements cannot be processed without this information.</p>
<p><b>CARE Revaluation</b></p> <p><u>Eligible for Testing: Revaluation Factor Table</u></p>	1	1	<p><b>Overall:</b> N/A</p>	None	The revaluation table is present and correct.

## 2.4. HMRC

This category includes those values recorded as a result of the Finance Act 2004 as well as Pre A-Day limits.

A total number of 134,967 members qualified for one or more checks as part of the in-scope conditions under this category. The conditions within this category have been expanded for clarity and are detailed in Appendix B.

This category achieved a **99.2%** pass rate placing the category in the highest threshold. This pass rate 0.5% lower than in 2021. The percentage of members not to fail a single test is 98.9%. The highest benchmark was achieved in 5 of the 7 categories. The two categories not to score over 98% were BCE7 and AA charge, whilst BCE7 showed an improvement over 2021, AA charge has seen the number of failures increase.



Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
<b>BCE 2</b>  <u>Eligible for Testing: Status 5 &amp; T where Date Retired &gt; 6/4/2006</u>	32,051	31,948	<b>Overall:</b> 99.7%  <b>TPR:</b> 99.7%	Fail A: 96 Fail B: 24 Fail C: 0	The number of members failing these tests has increased by 42 to 103 since 2021.  96 members have a crystallisation date that is either invalid or earlier than the date of leaving. 24 members have a blank PLA value. These tests are included in the TPR core results.
<b>BCE 5</b>  <u>Eligible for Testing: Status 4 &amp; T</u>	49,372	49,354	<b>Overall:</b> 99.9%  <b>TPR:</b> N/A	Fail A: 18	The number of members failing these tests has increased by 13 to 18 since 2021.  18 members with deferred benefits are over the age of 75.
<b>BCE 6</b>  <u>Eligible for Testing: Status 5 &amp; T members where Date Retired &gt; 6/4/2006 and Age at Date Retired &lt; 75</u>	32,038	31,908	<b>Overall:</b> 99.6%  <b>TPR:</b> 99.9%	Fail A: 126 Fail B: 19 Fail C: 0	130 members failed tests in this condition 65 more than in 2021.  19 members do not have a PCLS recorded despite having a lump sum on the pension details. This test is included in the TPR core results.  126 members have a crystallisation date that is either invalid or earlier than the date of leaving.

Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
<p><b>BCE 7</b></p> <p><u>Eligible for Testing: Status 7 members where Date of Death (from Exit Details) is after 6/4/06 and within 5 years of Date Retired</u></p>	1,106	976	<p><b>Overall:</b> 88.3%</p> <p><b>TPR:</b> N/A</p>	<p>Fail A: 129</p> <p>Fail B: 1</p>	<p>130 members have failed tests in this condition, 32 more than 2021. This condition is not included in the TPR core tests.</p> <p>129 members do not have a death grant recorded in the crystallisation details where one was expected.</p> <p>1 member has a death grant recorded and is missing at least one of the crystallised value and percentage.</p>
<p><b>BCE 8</b></p> <p><u>Eligible for Testing: Status 3 members where Date Left is &gt; 6/4/2006 and there is a value in QROPS Transfer Date</u></p>	36	36	<p><b>Overall:</b> 100%</p> <p><b>TPR:</b> N/A</p>	<p>Fail A: 0</p> <p>Fail B: 0</p> <p>Fail C: 0</p> <p>Fail D: 0</p>	<p>All members tested passed all tests in this condition for the fifth consecutive year. This condition is not included in the TPR core tests.</p>

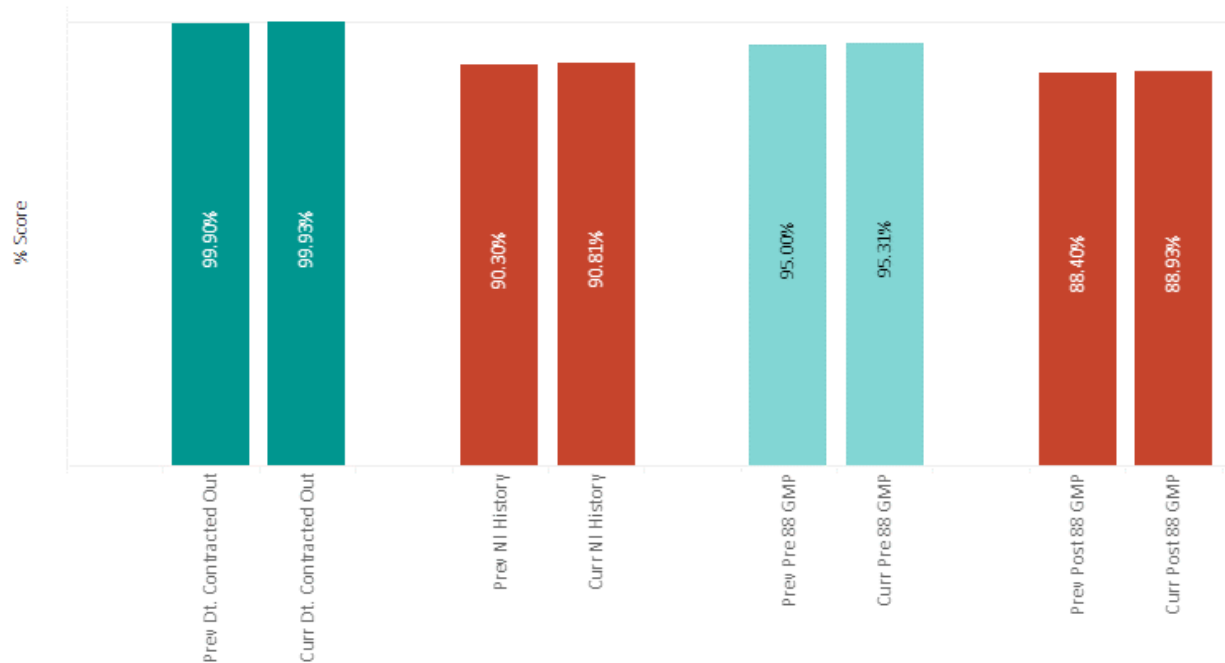
Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
<p><b>Lifetime Allowance Charge Paid</b></p> <p><u>Eligible for Testing: Status 5 &amp; T where Date Retired is after 6/4/2006 (ignoring members where Date, Amount &amp; Indicator) are ticked in either Enhanced Protection or Payment of PCLS Reportable Events (Reportable Events 1 &amp; 2 on Crystallisation screen)</u></p>	32,029	32,015	<p><b>Overall:</b> 99.9%</p> <p><b>TPR:</b> 99.9%</p>	Fail A: 14	<p>The same number of members failed tests in 2021.</p> <p>14 members appear to have exceeded the Lifetime Allowance and do not have a tax charge recorded. This test is included in the TPR core results.</p>
<p><b>Annual Allowance</b></p> <p><u>Eligible for Testing: Status 1 members</u></p>	52,411	51,185	<p><b>Overall:</b> 97.7%</p> <p><b>TPR:</b> 97.7%</p>	Fail A: 1226 Fail B: 0	<p>1226 members have failed tests in this condition, 944 more than 2021, leading to a reduction of 1.7% in the pass rate. The tests were checking for the PIP ending on 5/4/2021.</p> <p>There are 1,226 active members without the latest AA data recorded that was processed by Kent. This test is included in the TPR core results.</p>



## 2.5. Contracting Out

This category includes those data items required to meet scheme contracting out conditions.

A total number of 152,500 members qualified for one or more checks as part of the in-scope conditions under this category, an increase of 2,875. This category achieved a **97.2%** pass rate. This pass rate 0.2% higher than in 2021. The percentage of members not to fail a single test is **97.9%**. The highest individual score was achieved in the condition Date Contracted Out, where 99.9% of members passed. The remaining three categories have all shown an improvement over the 2021 scores. Fails in this category are likely to have an impact on GMP Reconciliation and so should be resolved either in advance, or as part of the GMP Reconciliation process.



Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
<p><b>Date Contracted Out</b></p> <p><u>Eligible for Testing: Status 1, 2, 4, 5 &amp; T members</u></p>	152,500	152,389	<p><b>Overall:</b> 99.9%</p> <p><b>TPR:</b> 99.9%</p>	<p>Fail A: 111 Fail B: 0 Fail C: 0</p>	<p>101 members failed tests in this condition in 2021. This has increased to 111.</p> <p>111 members now have a blank Date Contracted Out and joined prior to 6/4/2016. 91 are active/undecided leaver members, 17 are deferred and 3 are pensioners. This test is included in the TPR core results.</p>
<p><b>NI Contributions / Earnings History</b></p> <p><u>Eligible for Testing: Status 1, 2, 4, 5 &amp; T members where NI-Table is not E and date contracted out is on or after 6/4/78 AND before 6/4/1997</u></p>	28,477	25,860	<p><b>Overall:</b> 90.8%</p> <p><b>TPR:</b> 91.7%</p>	<p>Fail A: 0 Fail B: 302 Fail C: 20,288 Fail D: 2,741 Fail E: 2,378</p>	<p>2,617 members have failed tests in this condition, 147 less than 2021. Fails C &amp; D are excluded from the total fails and pass rate as individually they are not counted as fails in their own right.</p> <p>302 members do not have values that correspond with Period End Dates. If there are GMP details for these members, the data will not be required. This test is excluded from the TPR core results.</p> <p>2,378 members have neither a full NI earnings history nor a GMP recorded (failed both C and D simultaneously). This test is included in the TPR core results.</p> <p>This data is key for correct assessment and payment of benefits.</p>

Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
<p><b>Pre 88 GMP</b></p> <p><u>Eligible for Testing: Status 4, 5 &amp; T members where Contract Out SSPA75 is before 6/4/88</u></p>	12,536	11,948	<p><b>Overall:</b> 95.3%</p> <p><b>TPR:</b> 95.3%</p>	<p>Fail A: 586 Fail B: 0 Fail C: 2</p>	<p>The number of members failing tests in this condition has reduced by 64 to 588 since 2021.</p> <p>586 members that have left with pre 1988 service are missing a GMP at exit. 2 members have a resultant Pre 88 GMP that is not divisible by 52. These tests are included in the TPR core results.</p>
<p><b>Post 88 GMP</b></p> <p><u>Eligible for Testing: Status 4, 5 &amp; T members where Contract Out SSPA75 is before 6/4/97 and Date Left is after 6/5/1988</u></p>	25,964	23,091	<p><b>Overall:</b> 88.9%</p> <p><b>TPR:</b> 88.9%</p>	<p>Fail A: 2,565 Fail B: 2,871 Fail C: 2</p>	<p>The number of members failing tests in this condition has reduced by 180 to 2,873 since 2021.</p> <p>2,565 members have a blank Total GMP value. 2,871 members have a Post 88 GMP value that is higher than their Total GMP value. 2558 members failed both tests.</p> <p>2 members have a Post 88 GMP at exit that is not divisible by 52.</p> <p>These tests are included in the TPR core results.</p>

### 3 Data Correction Plan

The table below provides Kent with suggestions for resolving the issues identified in Section **Error! Reference source not found.** and a suggested priority. This table is deliberately high-level as the detail and dates should be agreed once the results have been thoroughly reviewed.

Data Category	Recommendation	Suggested Priority
<b>Member Benefits</b>	<ul style="list-style-type: none"> <li>• Investigate and correct Divorce Details cases</li> <li>• Investigate incomplete Transfer In data with a high priority as benefits may be incorrect</li> <li>• Correct the 20 members with incorrect AVC details at the highest priority as benefits may be incorrect</li> <li>• Correct the 292 issues with deferred benefit cases prior to running deferred annual benefit statements</li> <li>• Investigate the 108 defects in pension benefits</li> <li>• Investigate the 33 Dependant Pensioner cases</li> <li>• Investigate all cases where the latest PI does not appear to have been applied</li> </ul>	<ul style="list-style-type: none"> <li>• High</li> <li>• High</li> <li>• <b>Very High</b></li> <li>• High</li> <li>• High</li> <li>• High</li> <li>• <b>Very High</b></li> </ul>
<b>Member Detail</b>	<ul style="list-style-type: none"> <li>• Investigate the cases with either an unexplained date of leaving present or a missing date of leaving</li> <li>• Investigate the 1 case with an incorrect date for when they joined the Scheme</li> <li>• Investigate the 1 case with an incorrect date for when they joined the employer</li> <li>• Investigate the final salary pay issues prior to running annual benefit statements</li> </ul>	<ul style="list-style-type: none"> <li>• Low</li> <li>• <b>Very High</b></li> <li>• High</li> </ul>

	<ul style="list-style-type: none"> <li>Investigate cases with missing contributions prior to running annual benefit statements</li> <li>Investigate the 7 members missing a date left</li> <li>Investigate the 368 cases that appear to have a service change not reflected on their service history. Prioritise the 6 active, 3 undecided leavers and 4 deferred members</li> </ul>	<ul style="list-style-type: none"> <li>High</li> <li>High</li> <li>High</li> <li>Very High</li> </ul>
<b>CARE Data</b>	<ul style="list-style-type: none"> <li>Investigate all data issues in this category by status prior to issuing annual benefit statements for that status. Pensioners should be investigated as soon as possible to ensure correct benefits are in payment</li> </ul>	<ul style="list-style-type: none"> <li>High</li> </ul>
<b>HMRC</b>	<ul style="list-style-type: none"> <li>Review criteria for testing HMRC data and ensure that current processes populate this data correctly in Altair</li> <li>Investigate the incorrect Crystallisation Dates</li> <li>Investigate the 18 members over the age of 75 with deferred benefits</li> <li>Investigate the missing Crystallisation amounts or percentages</li> <li>Investigate the 19 missing PCLS amounts</li> <li>Investigate the 130 cases with missing death grant data</li> <li>Investigate the 14 members that have exceeded the LTA without a tax charge recorded</li> <li>Investigate the 1226 cases with missing Annual Allowance data</li> </ul>	<ul style="list-style-type: none"> <li>Medium</li> <li>Medium</li> <li>Medium</li> <li>Medium</li> <li>Medium</li> <li>Low</li> <li>High</li> <li>High</li> </ul>
<b>Contracting Out</b>	<ul style="list-style-type: none"> <li>Investigate the 111 cases with incorrect Date Contracted Out data and why the number has increased</li> <li>Investigate missing and incorrect data for NI contributions and earnings history</li> <li>Review and update GMP values in conjunction with the GMP Reconciliation process</li> <li>Obtain and upload GMP figures for the members with missing data as a high priority</li> </ul>	<ul style="list-style-type: none"> <li>Medium</li> <li>Medium</li> <li>Medium</li> <li>High</li> </ul>

## 4 Appendices

### 4.1. Appendix A – TPR Guide

#### 4.1.1. Member Benefits

Data Field	Status Tested	TPR Comment
Pension Sharing Details	Active, Deferred, Pensioner	If a member has had a pension sharing order, check that full details of the benefits transferred to the ex-spouse/ex-civil partner are present.
Transfer In Details	Active, Deferred, Pensioner	If benefits have been transferred in, check that all relevant details are recorded. This will include (as a minimum) the details of the previous scheme, the amount of the transfer value (split between protected rights and non protected rights and, if relevant, split between the amount received in respect of the member and employer contributions and AVCs), benefits secured, (if relevant) contracting out details.
AVC Details	Active, Deferred, Pensioner	Check that there is a history of any AVCs paid, type of investment, current provider, and (if relevant) benefits being secured
Total Original Deferred Benefit	Deferred	Check that total original deferred benefit is present (either derived or explicit).

Data Field	Status Tested	TPR Comment
Tranches of Original Deferred Benefit	Deferred	Check that there is a breakdown of the various tranches of the total deferred benefit. This must identify tranches with different rates of increases either in deferment or in payment, and tranches with different contingent spouse's/civil partner's benefits. Likely to include such items as pre/post 1997 splits, pre/post 2005 splits, Barber splits, VFM underpin etc. Details of the date at that any tranche is payable, if different from the scheme's normal retirement date, will also be required. The sum of the individual components must equal any total deferred pension that is recorded on the system.
Total Gross Pension	Pensioner	Check that a total pension is present (either derived or explicit).
Tranches of Pension	Pensioner	Check that there is a breakdown of the various tranches of the total pension, identifying tranches with different rates of increase and contingent spouse's/civil partner's benefits. The sum of the individual components must equal any total pension that is recorded on the system.

#### 4.1.2. Member Details

Data Field	Status Tested	TPR Comment
Date of Leaving	Deferred, Pensioner	For trust-based schemes, check that member has a date of leaving that is after date joined
Date Joined Scheme	Active, Deferred	Check that the date joined scheme is present, later than date of birth, and not earlier than date joined company. False dates should be classed as missing data.
Date joined employing company	Active, Deferred	For members of multi-employer schemes check that date joined employing company is present and is later than date of birth. False dates should be classed as missing data.
Salary	Active, Deferred	Check that there is at least one relevant salary within the last 12 months of membership.

Data Field	Status Tested	TPR Comment
Salary History	Active, Deferred	Check that a relevant salary exists for each of the last 5 renewal periods of membership and is greater than £0.50.
Contributions	Pensioner	For contributory schemes check that there is a contribution amount present for each year of active membership, or that a contribution total is present.
Date of leaving (date pensionable service ended)/ date last premium/contribution paid	Deferred, Pensioner	For trust-based schemes check that member has a date of leaving which is after date joined scheme, and that member status is not active if date of leaving is present.

#### 4.1.3. CARE Data

Data Field	Status Tested	TPR Comment
Date of Leaving	Deferred, Pensioner	For trust-based schemes, check that member has a date of leaving that is after date joined
Date Joined Scheme	Active, Deferred	Check that the date joined scheme is present, later than date of birth, and not earlier than date joined company. False dates should be classed as missing data.

#### 4.1.4. HMRC

Data Field	Status Tested	TPR Comment
Benefit Crystallisation Event Details	Active, Deferred, Pensioner	Check that full details of the dates and amounts paid at each benefit crystallisation event, including details of LTA percentage used, are present.



Data Field	Status Tested	TPR Comment
Lifetime Allowance Charge Paid	Pensioner	Check that the date and amount of any lifetime allowance charge paid is present.

#### 4.1.5. Contracting Out

Data Field	Status Tested	TPR Comment
Date Contracted Out	Active, Deferred, Pensioner	Check that this is present and not earlier than 06/04/1978.
N.I. History (Contracted Out earnings & contributions)	Active, Deferred, Pensioner	Check that members have a full contracted-out history during any period contracted out on a GMP basis. A verified GMP, agreed with NISPI, would be an acceptable alternative. Not required for reduced rate females.
Pre 88 GMP	Deferred, Pensioner	Check that a member with at least one month of pre 4/88 contracted out service has a pre 88 GMP. GMP must be divisible by 52. May be derived if total GMP and post 4/88 GMP are recorded.
Post 88 GMP	Deferred, Pensioner	Check that a member with at least one month of post 4/88 service contracted out on a GMP basis has a post 88 GMP. Can be derived or explicit.

## 4.2. Appendix B – Benefit Crystallisation Events

Event	Description
BCE2	Where a member becomes entitled to a scheme pension, whether from a defined benefits arrangement or a money purchase arrangement.

Event	Description
BCE5	Test the level of entitlements not taken by a member at age 75 under a defined benefits arrangement, by measure of the level of benefits that would come into payment at that time, if drawn.
BCE6	<p>A lifetime allowance test is triggered through BCE6 whenever a member becomes entitled under a registered pension scheme to:</p> <ul style="list-style-type: none"> <li>• A pension commencement lump sum paid before age 75, when uncrystallised benefits are drawn under an arrangement</li> <li>• A serious ill health lump sum paid before age 75, where the individual falls into serious ill health</li> <li>• A lifetime allowance excess lump sum where a chargeable amount has been identified because the individual's lifetime allowance has been fully used up.</li> </ul>
BCE7	Where a relevant lump sum death benefit is paid on the death of the member.
BCE8	Where a member's benefits or rights are transferred to a qualifying recognised overseas pension scheme.

### 4.3. Appendix C - Conditions and Fail Criteria

#### 4.3.1. Member Benefits

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<b>Divorce Details</b> <u>Eligible for Testing:</u> Status 1, 2, 4, 5 & T with a pension sharing record present	Initial pension value (DVC-TOTINI) is missing	Calculation date (DVC-CALDTE) is blank or before 01/12/2000	Payment Date (DVC-PAYDTE) is blank or before 01/12/2000	Pension credit amount (DVC-TVAMT) is blank or 0)	Pension debit amount (DVC-CONAMT) is blank or 0	Percentage split (DVC-PCSPLT) is blank, 0 or over 100
Tested: 167	Failed: 0	Failed: 10	Failed: 77	Failed: 9	Failed: 79	Failed: 10

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p><b>Transfer In Details 1</b></p> <p><u>Eligible for Testing:</u> Status 1, 2, 4, 5 &amp; T with a transfer details record present</p>	<p>Date received (ADD-TV-DT) is blank or 0 or before 01/01/1900</p> <p><i>*Only Actives (1), undecided leavers (2) and deferred (4) are counted for the TPR results</i></p>	<p>Transfer Value is blank or 0 (ADD-TV) Interfund (ADD-TYPE = 'INTERFND') transfers received pre accrual change date for England and Wales funds (pre end of final salary accrual for Scotland and NI) that credited (ADD-BS-CR) less than 183 days service</p> <p><i>*Only Actives (1), undecided leavers (2) and deferred (4) are counted for the TPR results</i></p>	<p>Bank Service Credit (ADD-BD-CR) and retained pension (ADD-RETP) are both blank or 0</p> <p><i>*Transfers with no back service credit (ADD-BS-CR) = 0 or blank are excluded</i></p> <p><i>*This test is excluded from the TPR results</i></p>	<p>Bank service credit (ADD-BS-CR) is present but service history does not have entry starting (HIST-START) on the same date as previous scheme from (ADD-FROM)</p> <p><i>*This test is excluded from the TPR results</i></p>	<p>Type (ADD-TYPE) is not valid ie CLUB, INTERFND, NON CLUB, PERSONAL, RESTITUTIO or some have INTRAFND</p> <p><i>*This test is excluded from the TPR results</i></p>	<p>Date TV Received blank, invalid or &lt; date joined fund (DJF)</p> <p><i>*This test is excluded from the TPR results</i></p>
Tested: 12,108	Failed: 37	Failed: 75	Failed: 3,765	Failed: 1253	Failed: 2,069	Failed: 38

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p><b>Transfer In Details 2</b></p> <p><u>Eligible for Testing:</u> Status 1, 2, 4, 5 &amp; T where transfer In details exist</p>	<p>Previous scheme name (ADD-PR-SCH) and previous employer (ADD-PR-EMP) are both blank</p> <p><i>*This test is excluded from the TPR results</i></p>					
Tested: 12,108	Failed: 25					
<p><b>AVC Details</b></p> <p><u>Eligible for Testing:</u> Status 1, 2, 4, 5 &amp; T where AVC details exist</p>	<p>Contract start date (AVC-START) is blank or invalid (incl. on or before 01/01/1900)</p> <p><i>*Only Actives (1), undecided leavers (2) and deferred (4) are counted for the TPR results</i></p>	<p>Contract end date (AVC-TE-DUE) is blank, invalid (incl. on or before 01/01/1900) or prior to the start date (AVC-START)</p> <p><i>*This test is excluded from the TPR results</i></p>	<p>If the contract type (AVC-TYPE) is an added years type (A, B, G, L, P, R, S) but the added years amount (AVC-ADDY) is blank or zero</p> <p><i>*Only Actives (1), undecided leavers (2) and deferred (4) are counted for the TPR results</i></p>	<p>If the contract type (AVC-TYPE) is an added pension (H, M) but the bought pension amount (AVC-P75T) is blank or zero, or greater than or equal to the scheme maximum</p> <p><i>*Only Actives (1), undecided leavers (2) and deferred (4) are counted for the TPR results</i></p>		
Tested: 6,094	Failed: 0	Failed: 0	Failed: 18	Failed: 2		

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p><b>Total Original Deferred Benefit</b></p> <p><u>Eligible for Testing:</u> Status 4</p>	No value in Initial Pension (DEF-TOT-IP)	<p>The value in Initial Pension is between £0.01 and a small figure (default of £1.00) agreed with customer</p> <p><i>*This test is excluded from the TPR results</i></p>	No value in total current pension (DEF-TOT-CP)	<p>The value in total current Pension is between £0.01 and a small figure (default of £1.00) agreed with customer</p> <p><i>*This test is excluded from the TPR results</i></p>	PI date (DEF-INC-DT) must be present and later than date joined fund (DJF)	<p>First entry of PI calculated date (DEF-PI-DT[1]) is missing is prior to the scheme's last PI date</p> <p><i>*This test is excluded from the TPR results</i></p>
Tested: 49,363	Failed: 1	Failed: 17	Failed: 1	Failed: 16	Failed: 1	Failed: 11

<p><b>Tranches of Original Deferred Benefit</b></p> <p><u>Eligible for Testing:</u> Status 4</p>	<p>Member has no 'PEN' tranche (DEF-TYPE) or has one with a value less than or equal to a small figure (default of £1.00) agreed with customer. (including negative values)</p>	<p>'PEN' + 'UPEN' + 'TAPE' does not equal Total Initial Pension</p> <p><i>*This test is excluded from the TPR results</i></p>	<p>An employment with service between accrual rate change and end of final salary with a value less than or equal to a small figure (default of £1.00) agreed with customer (DEF-I-PEN) PN60 (DEF-TYPE) pension component.</p> <p><i>*Excluded - Councillor members (CLASS = 'CM') (in England/Wales sites only) or Pension Credit (CLASS = 'PC'). Members whose service dates (either from DJF to DATE-LEFT) or on service history (with SERV-TYPE = 'L') do not span the period from accrual change to end of final salary (01/04/2008 to 31/03/2014 in</i></p>	<p>Member with post 31/03/2014 (15 S&amp;NI) service has no 'CARE' tranche or has one with a value less than or equal to a small figure (default of £1.00) agreed with customer</p> <p><i>*Excluded - Councillor members (CLASS = 'CM') (in England/Wales sites only) or Pension Credit (CLASS = 'PC'). Members whose date of leaving (DATE-LEFT) is pre final salary end date.</i></p>	<p>Member with 50/50 CARE tranche (CARE-BNCDE = 'LGPS5050' Or 'TVINLG50') has no corresponding pension component (DEF-TYPE = 'CP50') or one with a value (DEF-I-PEN) less than or equal to a small figure (default of £1.00) agreed with customer</p> <p><i>*This test is excluded from the TPR results</i></p>	<p>Member with pre FS accrual change service has no 'RA' tranche or has one with a value less than or equal to a small figure (default of £1.00) agreed with customer</p> <p><i>*Excluded - Pension Credit (CLASS = 'PC') or members whose date of joining (DJF) and any service history line that starts (HIST-START) after the FS accrual rate change date</i></p> <p><i>*This test is excluded from the TPR results</i></p>
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Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
			<i>England and Wales)</i>			
Tested: 49,363	Failed: 22	Failed: 8	Failed: 96	Failed: 135	Failed: 7	Failed: 13
<b>Total Gross Pension</b>  <u>Eligible for Testing:</u> Status 5 & T	No value in Initial Pension (PEN-TOT-IP)	The value in Initial Pension is between £0.01 and a small figure (default of £1.00) agreed with customer  <i>*This test is excluded from the TPR results</i>	No value in total current pension (PEN-TOT-C)	The value in total current Pension is between £0.01 and a small figure (default of £1.00) agreed with customer  <i>*This test is excluded from the TPR results</i>	PI date (PEN-INC-DT) must be present and later than DJF	
Tested: 41,808	Failed: 2	Failed: 2	Failed: 1	Failed: 2	Failed: 6	



<p><b>Tranches of Pension</b></p> <p><u>Eligible for Testing:</u> Status 5 &amp; T</p>	<p>'PEN' tranche (PEN-TYPE) has a value less than or equal to a small figure (default of £1.00) agreed with customer</p> <p><i>*This test is excluded from the TPR results</i></p>	<p>Member with service between 01/04/2008 (09 S&amp;NI) and 31/03/2014 (15 S&amp;NI) has no 'PN60' tranche or has one with a value less than or equal to a small figure (default of £1.00) agreed with customer</p> <p><i>*Excluded - Councillor members(CLASS = 'CM') (in England/Wales sites only) or Pension Credit (CLASS = 'PC'). Or Members whose service history periods (with SERV-TYPE = 'L') do not span the period from accrual change to end of final salary (01/04/2008 to 31/03/2014 in England and Wales)</i></p>	<p>Member with post 31/03/2014 (15 S&amp;NI) service has no 'CARE' tranche or has one with a value less than or equal to a small figure (default of £1.00) agreed with customer</p> <p><i>*Excluded - Councillor members(CLASS = 'CM') (in England/Wales sites only) or Pension Credit (CLASS = 'PC'). Or members whose date of leaving (DATE-LEFT) is pre final salary end date.</i></p>	<p>Member with CARE5050 or TVINLG50 CARE data has no 'CP50' tranche or has one with a value less than or equal to a small figure (default of £1.00) agreed with customer</p>	<p>First entry of PI calculated date (PEN-PI-DT[1]) is missing or is prior to the scheme's last PI date (or if the first component is 'GMP' and the PI calculated date is missing or prior to the 6th April prior to the last PI date)</p> <p><i>*Excluded - employments with a date left following the scheme's last PI date or those with a an 'X' PI Marker (PEN-PI-MKR)</i></p>	<p>The first pension component on the list must be either 'PEN' or 'GMP'</p> <p><i>*This test is excluded from the TPR results</i></p>
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Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
Tested: 41,808	Failed: 3	Failed: 9	Failed: 30	Failed: 2	Failed: 8	Failed: 51
<p><b>Total Gross Dependant Pension</b></p> <p><u>Eligible for Testing:</u> Status 6</p>	No value in Initial Pension (DEP-TOT-IP)	<p>The value in Initial Pension is between £0.01 and a small figure (default of £1.00) agreed with customer</p> <p><i>*This test is excluded from the TPR results</i></p>	No value in total current pension (DEP-TOT-C)	<p>The value in total current Pension is between £0.01 and a small figure (default of £1.00) agreed with customer</p> <p><i>*This test is excluded from the TPR results</i></p>	PI date (DEP-INC-DT) must be present	
Tested: 5,760	Failed: 1	Failed: 5	Failed: 1	Failed: 1	Failed: 1	
<p><b>Tranches of Dependant Pension</b></p> <p><u>Eligible for Testing:</u> Status 6</p>	'PEN' tranche (DEP-TYPE) has a value less than or equal to a small figure (default of £1.00) agreed with customer	<p>Last PI date (DEP-PI-DT) is earlier than last PI date processed by customer</p> <p><i>*This test is excluded from the TPR results</i></p>				
Tested: 5,760	Failed: 5	Failed: 22				

### 4.3.2. Member Details

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p><b>Date of Leaving</b></p> <p><u>Eligible for Testing:</u> Status 1, 2, 4, 5 &amp; T and member is not pension credit member (CLASS &lt;&gt; PC)</p>	<p>A non-Status 1 member has a blank entry or an invalid date in Date Left (DATE-LEFT)</p> <p><i>*Status 1 members excluded from test</i></p>	<p>Date Joined Fund (DJF) is either blank or earlier than or equal to 01/01/1900</p>	<p>Date Joined Fund is later than or equal to Date Left if Date Left present</p> <p><i>*Status 1 members excluded from test</i></p>	<p>Date left is present for a status 1 member who does not have a previous status of 4 or 9</p> <p><i>*This test is excluded from the TPR results</i></p>		
Tested: 163,526	Failed: 9,636	Failed: 0	Failed: 3	Failed: 34		
<p><b>Date Joined Scheme</b></p> <p><u>Eligible for Testing:</u> Status 1, 2, 4, 5 &amp; T and member is not pension credit member (CLASS &lt;&gt; PC)</p>	<p>Any of Date Joined Scheme (DJF), Date of Birth (DOB) and/or Date commenced current service (DCCPS) Joined Fund are either blank or earlier than or equal to 01/01/1900</p>	<p>Date Joined Fund (DJF) is earlier or equal to Date of Birth (DOB) plus 15 years</p> <p><i>*This test is excluded from the TPR results</i></p>				
Tested: 163,526	Failed: 0	Failed: 1				

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p><b>Employer Details</b></p> <p><u>Eligible for Testing:</u> Status 1, 2, 4, 5 &amp; T and member is not pension credit member (CLASS &lt;&gt; PC)</p>	Location (LOCATION) is blank	Date Joined employer (DT-JOIN-EM) is either blank or earlier than or equal to 01/01/1900	Date Joined employer must be earlier than date of birth (DOB) plus 15 years  <i>*This test is excluded from the TPR results</i>	Employment type (CLASS) is blank  <i>*This test is excluded from the TPR results</i>		
Tested: 163,526	Failed: 0	Failed: 0	Failed: 1	Failed: 0		
<p><b>Salary (Final Salary members)</b></p> <p><u>Eligible for Testing:</u> Status 1, 2, 4, 5, 9 &amp; T with service start date (HIST-START) (or date joined fund (DJF) if no service history present) prior to the final salary accrual end date. and member is not pension credit member (CLASS &lt;&gt; 'PC')</p>	<p>A member with pre-01/04/2014 (2015 in S&amp;NI) service has an invalid or blank date in the latest instance of Pensionable remuneration (PEN-REM)</p> <p><i>*Excluded – Employment type (CLASS) is Councillor (CM)</i></p>	<p>For non-status 1, 2 or 9 members, the latest instance of Pensionable remuneration does not equal the member's DATE-LEFT</p> <p><i>*This test is excluded from the TPR results</i></p> <p><i>*Excluded – Employment type (CLASS) is Councillor (CM)</i></p>	<p>The latest instance of Pensionable remuneration contains a valid date (PEN-REM-DT) but there is no corresponding amount</p> <p><i>*This test is excluded from the TPR results</i></p>	<p>Status 4 member does not have a value in DEF-PENREM or a value less than a small figure (default of £1.00) agreed with customer</p> <p><i>*This test is excluded from the TPR results</i></p>	<p>Status 5 or T member does not have a value in PEN-PS-REM or a value less than a small figure (default of £1.00) agreed with customer</p> <p><i>*This test is excluded from the TPR results</i></p>	<p>For status 1 members the latest pensionable remuneration date must be equal to or later than the customer's last posting date</p> <p><i>*This test is excluded from the TPR results</i></p>
Tested: 108,366	Failed: 41	Failed: 575	Failed: 5	Failed: 58	Failed: 5	Failed: 244

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p><b>Contributions</b></p> <p><u>Eligible for Testing:</u> Status 1, 2, 4, 5, 9 &amp; T and member is not pension credit member (CLASS &lt;&gt; PC)</p>	<p>Total Paid Including Interest (TCI-TOTAL) is blank or less than a small figure (default of £1.00) agreed with customer.</p> <p><i>*Excluded - Employment type (CLASS) is Councillor (CM) or Date Joined Fund (DJF) equal to or later than the last posting date</i></p> <p><i>*This test is excluded from the TPR results</i></p>	<p>For status 1 members the latest date must be equal to or later than the customer's last posting date and have a corresponding figure</p> <p><i>*Excluded - Current status not '1' or DJF Date Joined Fund (DJF) equal to or later than the last posting date</i></p> <p><i>*This test is excluded from the TPR results</i></p>				
Tested: 88,988	Failed: 36,071	Failed: 743				
<p><b>Leavers</b></p> <p><u>Eligible for Testing:</u> Status 4, 5, 9 &amp; T and member is not pension credit member (CLASS &lt;&gt; PC)</p>	<p>Date Left (DATE-LEFT) is either blank or is earlier than or equal to 01/01/1900</p>	<p>Date Joined Scheme (DJF) is either blank or is earlier than or equal to 01/01/1900</p>	<p>Date Left is earlier than Date Joined Scheme</p> <p><i>*This test is excluded from the TPR results</i></p>			

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
Tested: 100,034	Failed: 7	Failed: 0	Failed: 0			
<b>Service</b> <u>Eligible for Testing:</u> Status 1, 2, 4, 5, 9 & T and member is not pension credit member (CLASS <> PC)	If DCCPS > DJF, and DJF < 01/04/2014(15 S&NI)), service history must be present  <i>*This test is excluded from the TPR results</i>					
Tested:	Failed:					

### 4.3.3. CARE Benefits

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p><b>CARE Data</b></p> <p><u>Eligible for Testing:</u> Current status is 1 or status is 2/4/5/9/A with date left is after the end of Final Salary, with a date joined fund prior to current CARE year start. (Day after last posting date). Member is not a pension credit member (CLASS = 'PC') or a England /Wales site councillor member (CLASS = 'CM')</p>	<p>CARE service member has no main CARE tranche (CARE-BNCDE = 'LGPSMAIN' or 'LGPS5050')</p> <p>*Excluded - member employments with no service (DJF to DATE-LEFT/today or service history line spanning the period) between end of final salary and the last scheme posting date</p> <p>*This test is excluded from the TPR results</p>	<p>Member has a valid CARE list entry (for a valid tranche code) ending on each 31March between Date Joined (or Care revaluation start or last rehire date (where status 4/9 exists with subsequent status 1) if later) and the current posting date (or date left if sooner)</p> <p>*Excluded - members whose date left (DATE-LEFT) was prior to the first CARE revaluation date, or date joined (DJF) was after the last scheme posting date.</p>	<p>For each contribution entry during CARE accrual dated 31/03/yyyy (within the Fail B period above) with an amount over zero, there is a corresponding 31/03/yyyy period ending entry on the CARE benefit list for a valid tranche code with a salary amount over zero.</p> <p><i>*This test is excluded from the TPR results</i></p>			
Tested: 98,098	Failed: 1,248	Failed: 11,855	Failed: 71			

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<b>CARE Revaluation</b>  <u>Eligible for Testing:</u> Revaluation Factor Table	Every 31/03 from 2015 (2016 in S&NI) to date must be present on factor table 000/B/00/684/2014/01012012	The rates on the table do not match the record of HM treasury rates  <i>*This test is excluded from the TPR results</i>				
Tested: 1	Failed: 0	Failed: 0				

#### 4.3.4. HMRC

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<b>BCE2</b>  <u>Eligible for Testing:</u> Status 5 & T where Date Retired > 6/4/2006	Crystallisation Date (CRYS-CRYSYD) is not a valid date or is earlier than date left	PLA Value (CRYS-PLA) is blank	PLA% (CRYS-PLAPC) is blank  <i>*This test is excluded from the TPR results</i>			
Tested: 32,051	Failed: 96	Failed: 24	Failed: 0			



Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p><b>BCE5</b></p> <p><u>Eligible for Testing:</u> Status 4 &amp; T</p>	<p>Any member of these deferred statuses where the member is over the age of 75</p> <p><i>*This test is excluded from the TPR results</i></p>					
Tested: 49,372	Failed: 18					
<p><b>BCE6</b></p> <p><u>Eligible for Testing:</u> Status 5 &amp; T where Date Retired &gt; 6/4/2006 and Age at Date Retired &lt; 75</p>	<p>Crystallisation Date is missing, not a valid date (CRYS-PPD) or is earlier than date left</p> <p><i>*This test is excluded from the TPR results as they are included in BCE2</i></p>	<p>PCLS amount (CRYS-PPA) is blank if PEN-TOT-AL is &gt; zero</p>	<p>There is a date in Serious Ill Health Lump Sum Payment (CRYS-ILLD) but no corresponding amount (CRYS-ILLA) OR There is an amount in Serious Ill Health Lump Payment but no corresponding date</p> <p><i>*This test is excluded from the TPR results</i></p>			
Tested: 32,038	Failed: 126	Failed: 19	Failed: 0			

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p><b>BCE7</b></p> <p><u>Eligible for Testing:</u> Status 7 where Date of Death (from Exit Details) is after 6/4/06 and within 5 years of Date Retired</p>	<p>Total death grant (CDTC-TOTLS) is blank or zero</p> <p><i>*This test is excluded from the TPR results</i></p>	<p>There is a value &gt;0 in Total death grant but one or more of the following fields is blank or 0: Crystallised Value at Date of Death (CDTC-CVAL) Crystallised % Value at Date of Death (CDTV-CVALP)</p> <p><i>*This test is excluded from the TPR results</i></p>				
Tested: 1,106	Failed: 129	Failed: 1				
<p><b>BCE8</b></p> <p><u>Eligible for Testing:</u> Status 7 where Date of Death (from Exit Details) is after 6/4/06 and within 5 years of Date Retired</p>	<p>QROPS Transfer Date (CRYS-TFRD) is not a valid date or is earlier than date left</p> <p><i>*This test is excluded from the TPR results</i></p>	<p>QROPS Transfer Amount (CRYS-TFRA) is blank</p> <p><i>*This test is excluded from the TPR results</i></p>	<p>Date of Birth (DOB) is not a valid date</p> <p><i>*This test is excluded from the TPR results</i></p>	<p>Age at QROPS Transfer Date is over 75</p> <p><i>*This test is excluded from the TPR results</i></p>		
Tested: 36	Failed: 0	Failed: 0	Failed: 0	Failed: 0		

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p><b>Lifetime Allowance Charge Paid</b></p> <p><u>Eligible for Testing:</u> Status 5 &amp; T where Date Retired is after 05/04/2006 (ignoring members where Date, Amount &amp; Indicator) are ticked in either Enhanced Protection or Payment of PCLS Reportable Events (Reportable Events 1 &amp; 2 on Crystallisation screen)</p>	<p>Value in Used PLA% (CRYS-TPPC) is greater than 100% and there is no value in any of LTA Charge (CRYS-LTACH), 25% LTA Charge (CRYS-LTA25) or 55% LTA Charge (CRYS-LTA55)</p> <p><i>* Total PLA used percentage (CRYS-TPPC) is less than or equal to 100</i></p>					
Tested: 32,029	Failed: 14					

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p><b>Annual Allowance</b></p> <p><u>Eligible for Testing:</u> Status 1</p>	<p>Latest annual allowance PIP end date is earlier than the latest run by the customer</p> <p><i>*Excluded - Employments that have a status 4 or 9 with date left prior to the last expected PIP end date, and a subsequent status 1 date after the expected PIP end date</i></p>	<p>If a scheme pays indicator is ticked, the scheme pays amount is not present OR a scheme pays amount is present, but the scheme pays indicator is not ticked</p> <p><i>*This test is excluded from the TPR results</i></p>				
Tested: 52,411	Failed: 1,226	Failed: 0				

### 4.3.5. Contracting Out

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p><b>Date Contracted Out</b></p> <p><u>Eligible for Testing:</u> Current Status is 1,2,4,5 or T, Member is not a pension credit member (employment type 'PC' excluded), and member does not have a reduced NI indicator (RED-NI) of X,Y or N</p>	<p>Contract-Out SSPA75 is blank and DJF is prior to 6/4/16</p> <p><i>*Excluded - DJF after 05/04/2016</i></p>	<p>Contract-Out SSPA75 is prior to 6/4/78</p>	<p>The date in Contract-Out SSPA75 is later than 5/4/16</p>			
Tested: 152,500	Failed: 111	Failed: 0	Failed: 0			

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p><b>NI Contributions/ Earnings History</b></p> <p><u>Eligible for Testing:</u> Current Status is 4 or 5, with date contracted out between 6/4/78 and 5/4/97. Member is not a pension credit member (employment type 'PC' excluded), and member does not have a reduced NI indicator (RED-NI) of X,Y or N, and NI Table (NI-TABLE) code is not 'E'</p>	<p>A Status 4 member is missing Date Left Active Service, or a Status 5 member is missing both Date Left Active Service and Date of Retirement</p>	<p>For one or more of the Period End Dates, there is not a corresponding value in Amount</p> <p><i>*This test is excluded from the TPR results</i></p>	<p>There is not a separate entry in Period End Date (NI) for each April 5th between Date Contracted Out and 5/4/97 (or Date Left/Date Ret if earlier for Status 4 &amp; 5 respectively) (non-reportable – see fail E)</p>	<p>GMP is not present on the NI details for status 1 and 2 and on GMP details for status 4, 5 &amp; T (non-reportable – see fail E)</p>	<p>Fail C and Fail D both occurred</p>	
Tested: 28,477	Failed: 0	Failed: 302	Failed: 20,288	Failed: 2,741	Failed: 2,378	

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p><b>Pre 88 GMP</b></p> <p><u>Eligible for Testing:</u> Current Status is 4,5 or T, Date of leaving (DATE-LEFT) post 05/04/1988 and date of contracting out is prior to 06/04/1997, Member is not a pension credit member (employment type 'PC' excluded), and member does not have a reduced NI indicator (RED-NI) of X,Y or N</p>	There is no value provided for total GMP at exit	Deducting Post 88 GMP at Exit from Total GMP at Exit results in a negative number	The result of deducting Post 88 GMP at Exit from Total GMP at Exit is not divisible by 52.			
Tested: 12,536	Failed: 586	Failed: 0	Failed: 2			

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p><b>Post 88 GMP</b></p> <p><u>Eligible for Testing:</u> Current Status is 4,5 or T, Date of leaving (DATE-LEFT) post 06/04/1978 and date of contracting out is prior to 06/04/1988, Member is not a pension credit member (employment type 'PC' excluded), and member does not have a reduced NI indicator (RED-NI) of X,Y or N</p>	There is no value provided for total GMP at exit	There is no value provided for Post 88 GMP at Exit	Post 88 GMP at Exit is not divisible by 52			
Tested: 25,964	Failed: 2,565	Failed: 2,871	Failed: 2			



