

Certification report for Buckinghamshire County Council

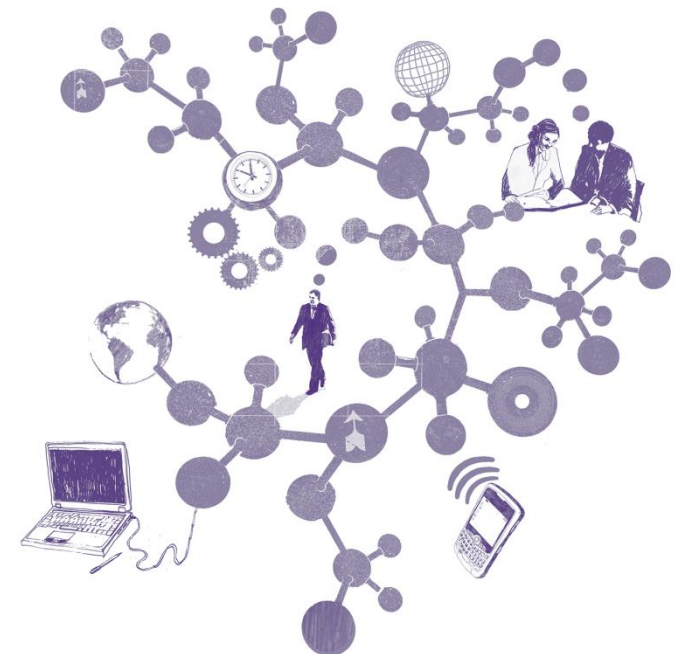
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Section 1: Summary of findings

01. Summary of findings

Summary of findings

Introduction

We have recently undertaken two certification engagements for you, being certification of the teachers' pension return for 2014-15 and external audit of Skills Funding Agency ("SFA") sub-commissioning arrangements for 2015-16.

Our review of the teachers' pension return was completed in November 2015 in advance of the 31st November certification deadline set by Teachers' Pensions and an unqualified opinion was issued. The work programme for testing of SFA sub-commissioning arrangements was undertaken in early January 2016. Our review is substantially complete and we anticipate that an unqualified opinion will be issued prior to the deadline for completion of this work on 31st January 2016.

This report summarises our overall assessment of the your management arrangements in respect of the certification process and draws attention to significant matters identified from our work undertaken in relation to the teachers' pensions return and SFA sub-contracting.




Approach and context to certification

The review of the teachers' pension return was completed in line with the certification guidance issued by Teachers' Pensions. Our testing of SFA sub-commissioning arrangements adhered to the auditor instructions issued by the Skills Funding Agency.

Both assignments fall outside of the main framework audit engagement and constitute "audit related services" that do not require approval from Public Sector Audit Appointments Ltd ("PSAA") for the external auditor to undertake the work. We have no independence conflicts to report to you in relation to our performance of either engagement.

Key messages

A summary of claims and returns subject to certification is provided at Appendix A. The key messages from our certification work are summarised in the table below.

Aspect of certification arrangements	Key Messages	RAG rating
Submission & certification	Both returns were submitted by the relevant certification deadlines.	 Green
Accuracy of claim forms submitted to the auditor (including amendments & qualifications)	A number of adjustments to the teachers' pension return were required as a result of findings noted from our testing. No adverse findings were noted in relation to our testing of SFA sub-contracting arrangements. We were able to provide reasonable assurance in relation to the teachers' pension return and in relation to our review of SFA sub-commissioning.	 Amber
Supporting working papers	Working papers for both returns were prepared to a good standard of quality.	 Green

The way forward

We set out recommendations to address the key messages above and other findings arising from our certification work at Appendix B.

Implementation of the agreed recommendations will assist the Council in compiling accurate and timely claims for certification. This will reduce the risk of penalties for late submission, potential repayment of grant and additional fees.

Acknowledgements

We would like to take this opportunity to thank the Council officers for their assistance and co-operation during the course of the certification process.

Grant Thornton UK LLP
February 2016

Appendices

Appendix A: Details of claims and returns certified for 2013/14

Claim or return	Value (£)	Amended?	Amendment (£)	Reasonable assurance provided?	Comments
Teachers' pension return	21,636,547	YES	2,066	YES	<p>Amendments were required in relation to three separate issues that amount to a total impact of £2,066 on total contributions:</p> <ul style="list-style-type: none"> - £472 overstatement of contributions due to refunds due to staff who had left the main county payroll not having been processed - £1,594 overstatement of contributions due to data errors on the underlying data listings from which the return was prepared
Skills Funding Agency sub-contracting	473,315	NO	–	YES	No issues were noted from our work.

Appendix B: Action plan

Priority

High - Significant effect on arrangements

Medium – Some effect on arrangements

Low - Best practice

Rec No.	Recommendation	Priority	Management response	Implementation date & responsibility
1	Where it has been identified that teachers' pension contributions have been calculated at incorrect rates, any refunds of contributions should also cover individuals who have subsequently left the main Buckinghamshire CC payroll.	Medium	To be confirmed	
2	Underlying data listings used to prepare the teachers' pension return should be reviewed to check that they are aligned correctly.	Medium	To be confirmed	



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