

**Local Government Pension Scheme
Specific Data Quality Report
Croydon Pension Fund**

October 2022

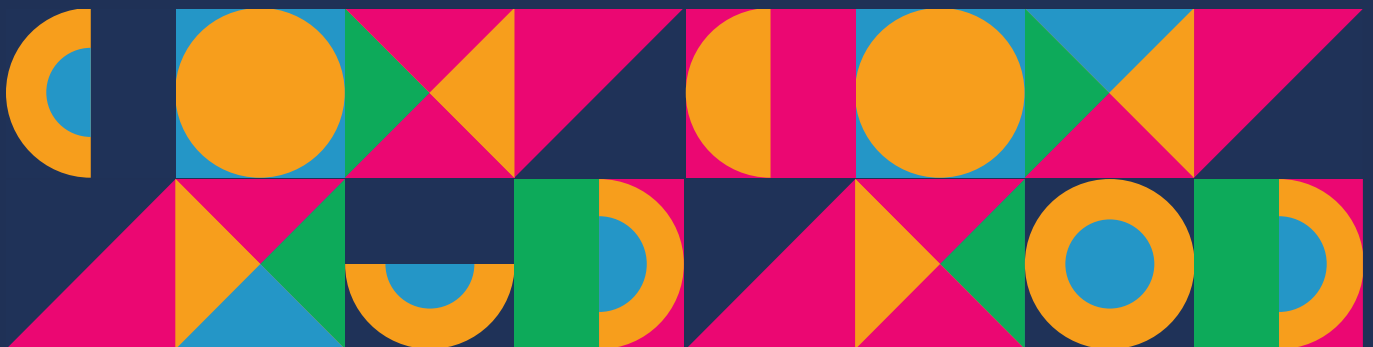


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1 Executive Summary

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 Croydon Pension Fund (CPF), Heywood Consulting has completed a review of CPF 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 CPF. 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 CPF and Heywood Consulting. The thresholds are as follows:

Pass Threshold
Pass rate >= 98%
95% <= Pass rate < 98%
90% <= Pass rate < 95%
Pass rate < 90%

1.1.4. Summary of Scheme Specific Data Results

The graph below indicates CPF’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 CPF’s scheme-specific data is **98.1%** an increase of 0.9% over the 2021 score of 97.2%. The 2022 tests were conducted on 56,326 member records, an increase of 2,823 since 2021.

The percentage of member records without a data failure is **91.9%**. This represents a increase of 4.3% on the 2021 score of 87.6%.



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 **96.4%**. This represents an increase of 1.1% over the 2021 score of 95.3%. This is the figure to be quoted on the scheme return to TPR. The results for each qualifying category are shown below:



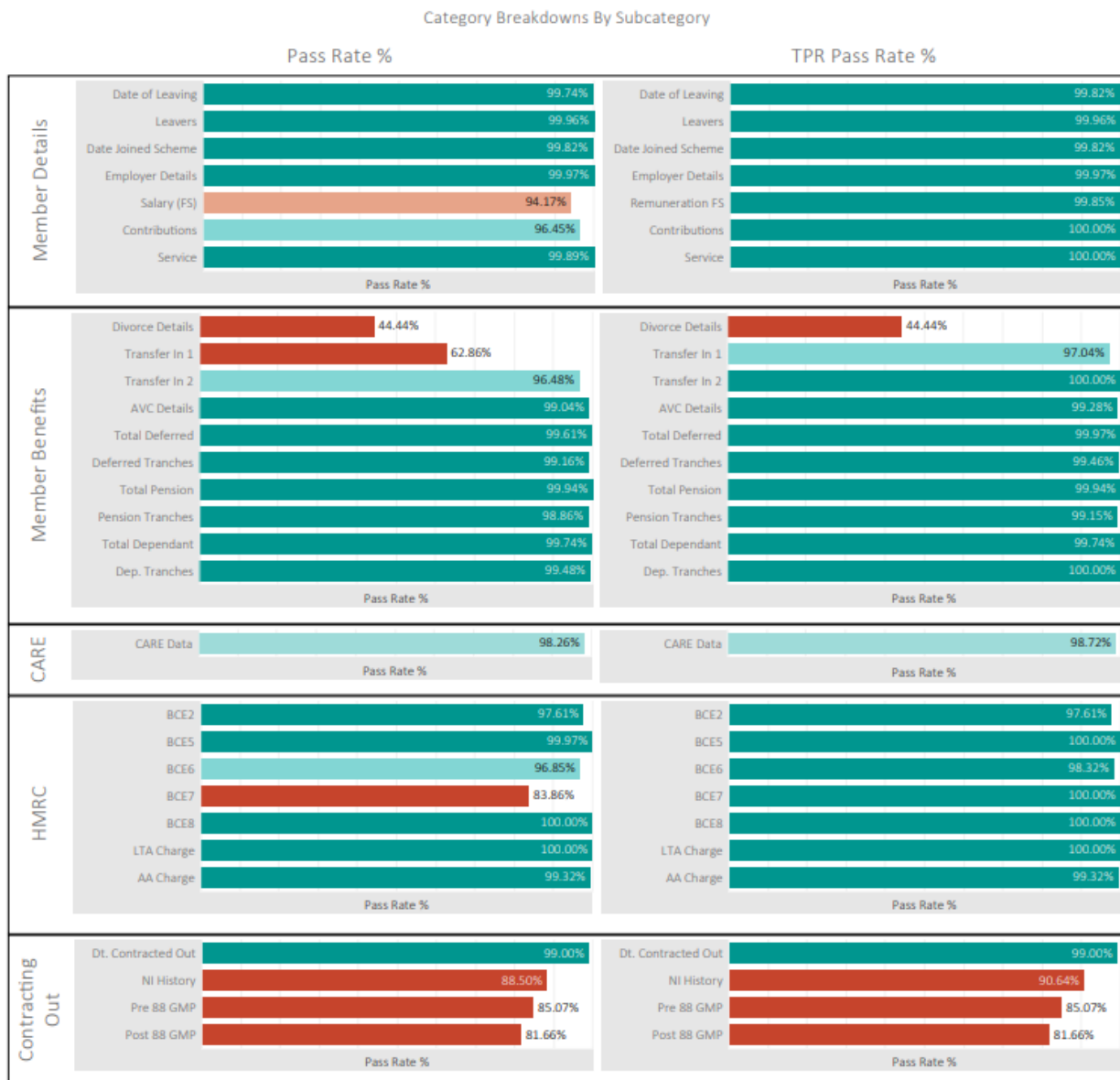
1.1.6. Other Information

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 CPF in implementing a solution to any data anomalies. This document is the start point for CPF’s data management policy and Heywood will agree with CPF the appropriate frequency to repeat these conditions and demonstrate progress in scheme-specific data cleansing.

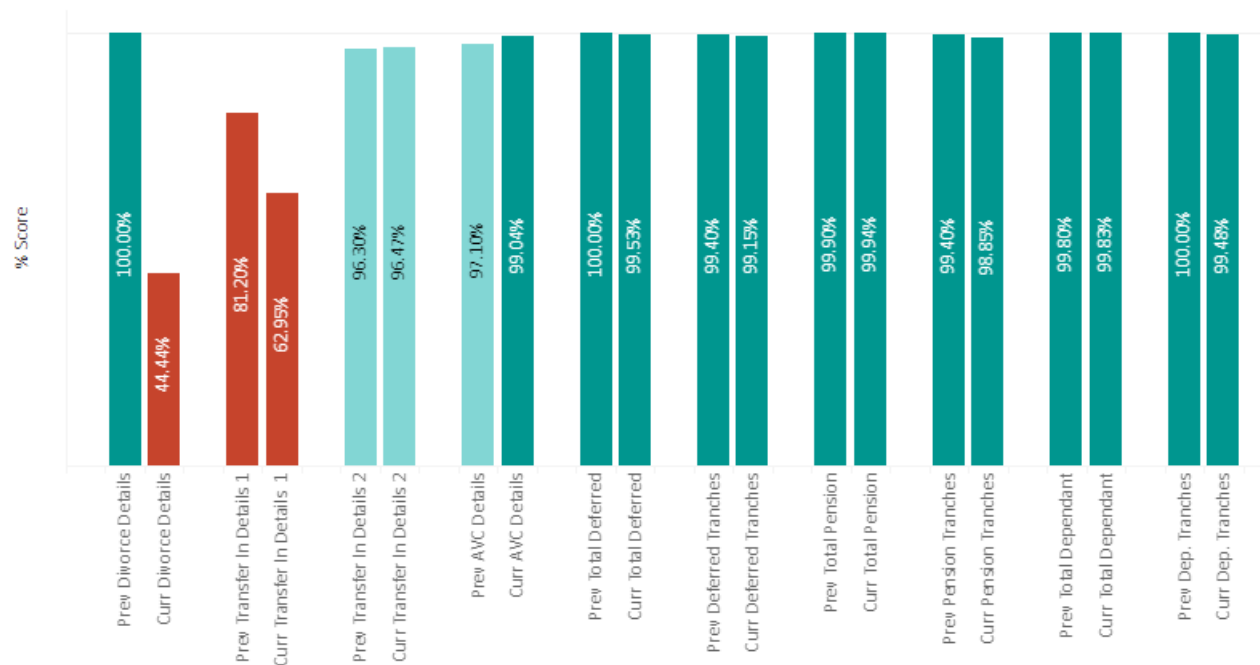
2 Analysis of Scheme Specific Data Results



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 21,916 members qualified for one or more checks as part of the in-scope conditions under this category, a decrease of 1,772 on 2021. The category achieved a **94.2%** pass rate. This pass rate is a 4.1% decrease on 2021. 7 of the 10 Data Conditions specified attained the highest benchmark (>98%). The lowest scoring condition was Divorce Details, where 44.4% of members tested passed. This represents a 55.6% decrease on 2021. The other condition not to achieve the highest benchmark was Transfer In Details 1, where 62.9% of members passed. This represents a decrease of 18.3% on 2021. There has been a small change to the testing criteria for both conditions which will have an effect the pass rate.



Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
Divorce Details <u>Eligible for Testing:</u> Status 1, 2, 4, 5 & T where Calculation Date (DVC-CALDTE) has a value	9	4	Overall: 44.4% TPR: 44.4%	Fail A: 0 Fail B: 0 Fail C: 2 Fail D: 0 Fail E: 3 Fail F: 0	There has been a 55.6% decrease in the percentage of member to pass tests since 2021. 2 members are missing or have an effective date prior to 01/12/2000 and 3 members are missing a pension debit value.

Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
<p>Transfer In Details 1</p> <p><u>Eligible for Testing:</u> Status 1, 2, 4, 5 & T where transfer In details exist</p>	2,668	1,677	<p>Overall: 62.9%</p> <p>TPR: 97.0%</p>	<p>Fail A: 169 Fail B: 30 Fail C: 684 Fail D: 201 Fail E: 11 Fail F: 169</p>	<p>The pass rate has decreased from 81.2% to 62.9%. There has been a change to the test which will contribute to the results.</p> <p>169 transfers are missing the date of transfer or have a date prior to 01/01/1900. 66 are either active or deferred and count towards the TPR score.</p> <p>30 are missing a transfer value, including 10 actives and 15 deferred members that count towards the TPR score. The remaining 5 members are pensioners and do not count.</p> <p>There are 684 failures where there is no service credit or pension credit recorded from the transfer that will require investigation. Providing the service was recorded correctly on the service history, member benefits will be correct. This number has increased by 582.</p> <p>There are 201 instances where there is a service credit, but no corresponding service dates on the service history.</p> <p>11 instances concerned invalid transfer types that do not match those calculations write-back. This fault may lead to incorrect reporting but will not affect benefits.</p> <p>Additionally, there were 169 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>Transfer In Details 2</p> <p><u>Eligible for Testing:</u> Status 1, 2, 4, 5 & T where transfer In details exist</p>	2,668	2,574	<p>Overall: 96.5%</p> <p>TPR: N/A</p>	Fail A: 94	94 transfers are missing both the name and the location number of the previous scheme. The number of fails has decreased by 22 since 2021.
<p>AVC Details</p> <p><u>Eligible for Testing:</u> Status 1, 2, 4, 5 & T where AVC details exist</p>	830	822	<p>Overall: 99.0%</p> <p>TPR: 99.3%</p>	Fail A: 0 Fail B: 0 Fail C: 2 Fail D: 6	<p>There has been a small increase of 1.9% in the pass rate for this condition.</p> <p>2 members are missing added years when they are expected. Zero members failed this test in 2021. This test is not included in the TPR core results.</p> <p>6 members with an additional purchase contract does not have an amount of pension being purchased. This test is included in the TPR core results.</p>

Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
<p>Total Original Deferred Benefit</p> <p><u>Eligible for Testing:</u> Status 4</p>	11,955	11,908	<p>Overall: 99.6%</p> <p>TPR: 99.9%</p>	<p>Fail A: 2</p> <p>Fail B: 10</p> <p>Fail C: 2</p> <p>Fail D: 10</p> <p>Fail E: 4</p> <p>Fail F: 35</p>	<p>The overall pass rate has increased by 0.3% from 2021.</p> <p>2 members failed on 2 occasions (tests A and C) due to lack of an initial pension value and current pension value.</p> <p>4 members have a PI effective date that is either missing or earlier than the date joined fund. 27 members failed this test in 2021.</p> <p>10 members have a value in initial and current pension that is less than £1.</p> <p>35 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>Tranches of Original Deferred Benefit</p> <p><u>Eligible for Testing:</u> Status 4</p>	11,955	11,854	<p>Overall: 99.2%</p> <p>TPR: 99.5%</p>	<p>Fail A: 13 Fail B: 23 Fail C: 34 Fail D: 30 Fail E: 4 Fail F: 13</p>	<p>There has been a 0.2% decrease in the pass rate since 2021.</p> <p>13 members are either missing the mandatory PEN component or have one that is less than £1. This test is included in the TPR core results.</p> <p>23 members had a total initial pension that did not equal the total of the protected, unprotected, and tapered pensions. 13 members with pre-2088 service did not have a scheme lump sum recorded.</p> <p>Zero members failed test C & D in 2021. 34 members with membership between 2008 and 2014 are missing a small 60ths pension component and 30 members with post 2014 membership are missing or have a small CARE component. These tests are included in the TPR core results.</p> <p>4 members have a missing 50/50 tranche or has one with a value of less than a nominal amount.</p> <p>These cases should be investigated ahead of producing deferred ABS.</p>
<p>Total Gross Pension</p> <p><u>Eligible for Testing:</u> Status 5 & T</p>	7,993	7,988	<p>Overall: 99.9%</p> <p>TPR: 99.9%</p>	<p>Fail A: 0 Fail B: 0 Fail C: 0 Fail D: 0 Fail E: 5</p>	<p>5 members have a blank PI effective date or one that is earlier than date joined fund resulting in failing a test included in the TPR core results.</p>

Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
<p>Tranches of Pension</p> <p><u>Eligible for Testing:</u> Status 5 & T</p>	7,993	7,902	<p>Overall: 98.9%</p> <p>TPR: 99.1%</p>	<p>Fail A: 0 Fail B: 1 Fail C: 62 Fail D: 1 Fail E: 4 Fail F: 24</p>	<p>The number of members failing tests in this condition has increased from 44 since 2021, which has resulted in a small decrease in the pass rate.</p> <p>1 member with service between 2008 and 2014 are missing or have a small 60ths pension component. 4 members have a latest PI date earlier than the latest processed. 62 members with post 2014 service have a missing or small CARE tranche component. These tests are included in the TPR core results.</p> <p>1 member has a missing CP50 tranche or has one with a value of less than a £1.</p> <p>24 members do not have PEN or GMP as the first component.</p> <p>These cases should be investigated as a high priority.</p>
<p>Total Gross Dependant Pension</p> <p><u>Eligible for Testing:</u> Status 6</p>	1,161	1,158	<p>Overall: 99.8%</p> <p>TPR: 99.8%</p>	<p>Fail A: 2 Fail B: 0 Fail C: 2 Fail D: 0 Fail E: 1</p>	<p>3 members failed this test condition, an increase of 1 since 2021.</p> <p>2 members have no initial pension nor current pension. There is 1 member missing the PI date or has one earlier than the date joined fund. These tests count towards the TPR core tests.</p>

Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
<p>Tranches of Dependant Pension</p> <p><u>Eligible for Testing:</u> Status 6</p>	1,161	1,155	<p>Overall: 99.5%</p> <p>TPR: 100%</p>	<p>Fail A: 0 Fail B: 6</p>	<p>6 members have a last PI date earlier than the latest date processed by CPF and should be investigated as a high priority to ensure correct benefits are in payment. There has been a decrease of 2 members failing this test.</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 32,620 members qualified for one or more checks as part of the in-scope conditions under this category, an increase of 1,010 on 2021. The member details category achieved a **94.5%** pass rate. This pass rate is a 2.8% decrease over 2021. 5 of the 7 Data Conditions specified attained the highest benchmark category. The lowest score was on the Salary condition, where 94.2% of members passed and the second lowest score was 96.4% for the contribution condition, an increase of 8.4%.



Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
<p>Date of Leaving</p> <p><u>Eligible for Testing:</u> Status 1, 2, 4, 5, 9 & T</p>	32,620	32,534	<p>Overall: 99.8%</p> <p>TPR: 99.8%</p>	<p>Fail A: 19</p> <p>Fail B: 0</p> <p>Fail C: 41</p> <p>Fail D: 26</p>	<p>The number of members failing tests has decreased by 3 since 2021.</p> <p>19 members have a blank or invalid date joined fund and this should be investigated as their benefits may be incorrect. 41 members have a date of leaving that is earlier than their date joined fund. These tests are included in the TPR core results.</p> <p>26 members have a date of leaving present without a previous deferred or frozen leaver status.</p>
<p>Date Joined Scheme</p> <p><u>Eligible for Testing:</u> Status 1, 2, 4, 5, 9 & T</p>	32,620	32,470	<p>Overall: 99.8%</p> <p>TPR: 99.8%</p>	<p>Fail A: 58</p> <p>Fail B: 0</p>	<p>There are 19 fewer members failing a test in this condition since 2021.</p> <p>58 members are missing their date commenced pensionable service. This should be investigated immediately as it can affect benefits paid. This test is included in the TPR core tests.</p>
<p>Employer Details</p> <p><u>Eligible for Testing:</u> Status 1, 2, 4, 5, 9 & T</p>	32,620	32,611	<p>Overall: 99.9%</p> <p>TPR: 99.9%</p>	<p>Fail A: 0</p> <p>Fail B: 9</p> <p>Fail C: 0</p> <p>Fail D: 0</p>	<p>The number of fails in this category has increased by 1.</p> <p>9 members are either missing a date joined employer or has one earlier than 01/01/1900. 7 members failed this test in 2021. This test is included in the TPR core results.</p>

Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
<p>Salary (Final Salary members)</p> <p><u>Eligible for Testing:</u> Status 1, 2, 4, 5, 9 & T</p>	21,305	20,062	<p>Overall: 94.2%</p> <p>TPR: 99.9%</p>	<p>Fail A: 533 Fail B: 417 Fail C: 23 Fail D: 222 Fail E: 144 Fail F: 114</p>	<p>The number of fails in this category has decreased by 455, from 1698 to 1243.</p> <p>533 members with pre-2104 membership, are missing a pensionable salary entry. This has decreased by 470 since last year.</p> <p>417 non active members have a latest pay date posted but it is not equal to the date left. This test is not included in the TPR core results.</p> <p>23 deferred members have the latest pay date posted but the amount is blank.</p> <p>222 deferred members, an increase of 89 since 2021 have a blank or small pensionable pay on their deferred details. Similarly, 144 pensioners have a blank or small entry in the pensionable pay field on the pension details.</p> <p>114 members had a latest salary recorded that was earlier than the latest bulk update by CPF and should be investigated to determine if they are still active members.</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>

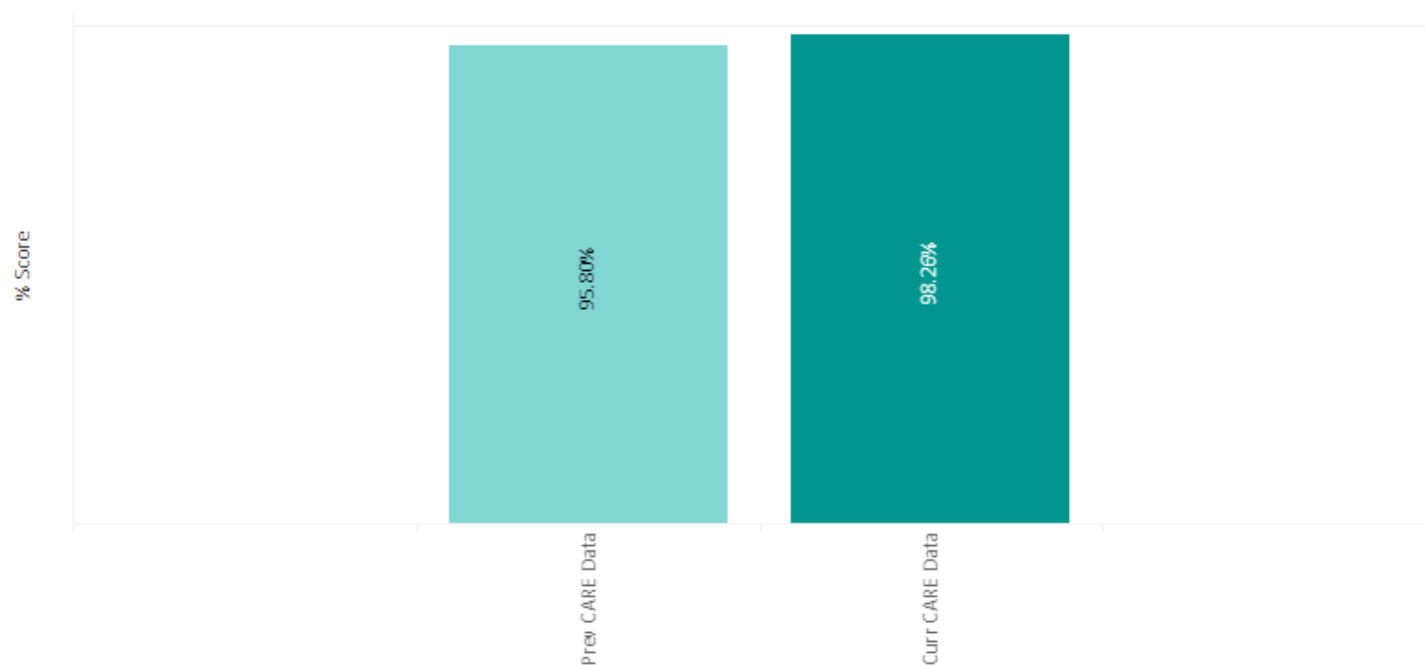
Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
Contributions <u>Eligible for Testing:</u> Status 1, 2, 4, 5, 9 & T	15,647	15,091	Overall: 96.5% TPR: N/A	Fail A: 374 Fail B: 217	The number of failed tests in this condition has decreased by 3,244. The condition is excluded from the TPR core results. 374, some 2,885 fewer members, are missing the rolled-up contribution total. The bulk contribution totalling calculation will populate the rolled-up contribution total where contributions exist. 217, some 506 less members, did not have a contribution posting for the latest bulk update by CPF and these should be investigated to determine if they are still active members.
Leavers <u>Eligible for Testing:</u> Status 4, 5, 9 & T	22,724	22,714	Overall: 99.9% TPR: 99.9%	Fail A: 10 Fail B: 0 Fail C: 0	11 members failed tests in this condition in 2021. 10 members are missing a date of leaving. This test is included in the TPR core results.
Service <u>Eligible for Testing:</u> Status 1, 2, 4, 5, 9 & T	32,620	32,583	Overall: 99.9% TPR: N/A	Fail A: 37	37 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. Of these, 9 are active, 13 are deferred, 13 are pensioners and 2 are a frozen refund.

2.3. CARE Benefits

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

A total number of 19,787 members qualified for the checks as part of the in-scope conditions under this category, an increase of 1,073 on 2021. This category achieved a **98.3%** pass rate, placing CARE benefits in the highest threshold. This pass rate represents a 2.5% 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.



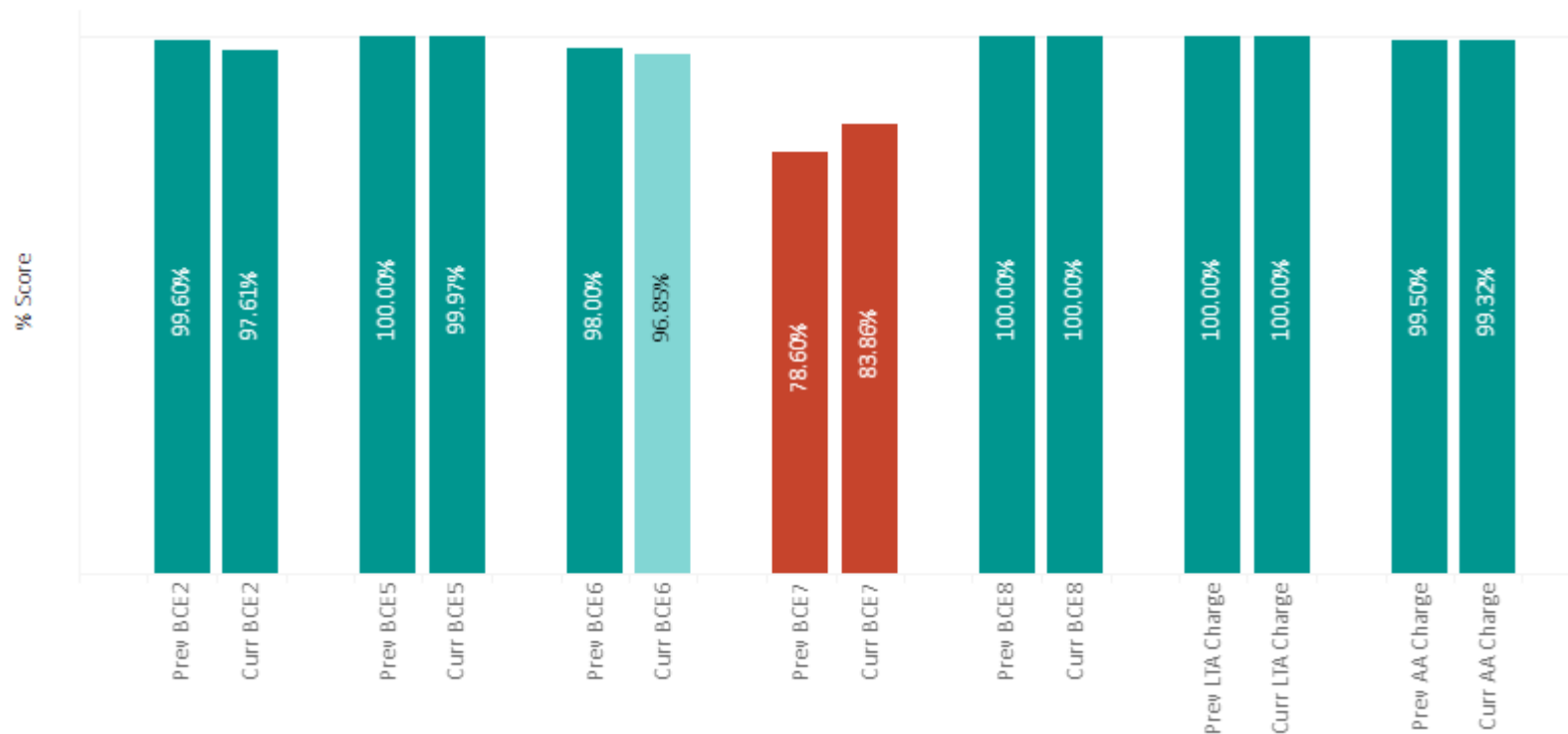
Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
<p>CARE data</p> <p><u>Eligible for Testing:</u> Status 1, 2, 4, 5, 9 & T</p>	19,725	19,381	<p>Overall: 98.3%</p> <p>TPR: 98.7%</p>	<p>Fail A: 110 Fail B: 252 Fail C: 45</p>	<p>252 members, 402 less than last year, appear to be missing at least one year-end entry of CARE data. Some members failing this test joined the fund in March and may not have received payment in the scheme year of entry so may be genuine exceptions.</p> <p>There are 110 members without CARE data where some is expected, a reduction of 88 from 2021.</p> <p>45 members, a decrease of 65, have contribution entry recorded for year in which there are no CARE benefits recorded.</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 Benefit statements cannot be processed without this information.</p>
<p>CARE Revaluation</p> <p><u>Eligible for Testing:</u> Revaluation Factor Table</p>			<p>Overall: 100%</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 27,835 members qualified for one or more checks as part of the in-scope conditions under this category, an increase of 840 on 2021. The conditions within this category have been expanded for clarity and are detailed in Appendix B.

This category achieved a **99.0%** pass rate placing the category in the highest threshold. This pass rate is actually a decrease of 0.5% on 2021. The highest benchmark was achieved in 4 of the 7 categories. The BCE7 condition attaining a pass rate of 84.1% remained in lowest threshold, the pass rate however achieved an increase to the 2021 score of 78.6%.



Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
BCE 2 <u>Eligible for Testing:</u> Status 5 & T where Date Retired > 6/4/2006	6,014	5,870	Overall: 97.6% TPR: 97.6%	Fail A: 127 Fail B: 124 Fail C: 0	The number of fails in this category has increased by 123. 127 members have a crystallisation date that is either invalid or earlier than the date of leaving. 124 members have a blank PLA value. 108 members failed both test A and B. These tests are included in the TPR core results.
BCE 5 <u>Eligible for Testing:</u> Status 4 & T	11,955	11,952	Overall: 99.9% TPR: N/A	Fail A: 3	3 members with deferred benefits are over the age of 75.
BCE 6 <u>Eligible for Testing:</u> Status 5 & T members where Date Retired > 6/4/2006 and Age at Date Retired < 75	6,005	5,816	Overall: 96.9% TPR: 98.3%	Fail A: 126 Fail B: 101 Fail C: 0	107 members failed this test in 2021 but this has now increased to 189. 126 members have a crystallisation date that is either invalid or earlier than the date of leaving. 101 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.

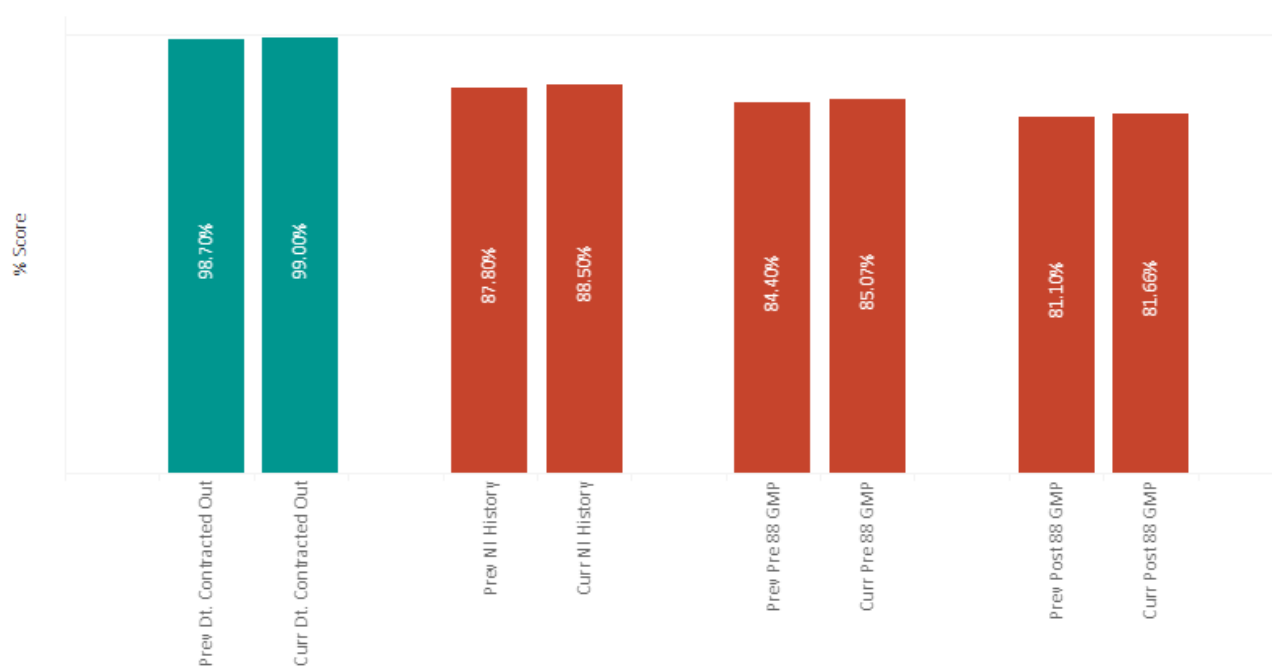
Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
<p>BCE 7</p> <p><u>Eligible for Testing:</u> Status 7 members where Date of Death (from Exit Details) is after 6/4/06 and within 5 years of Date Retired</p>	223	187	<p>Overall: 84.1%</p> <p>TPR: NA</p>	<p>Fail A: 36</p> <p>Fail B: 0</p>	<p>36 members have failed test in this condition, an increase on the 21 members to fail tests in 2021.</p> <p>36 members do not have a death grant recorded where one is expected.</p>
<p>BCE 8</p> <p><u>Eligible for Testing:</u> Status 3 members where Date Left is > 6/4/2006 and there is a value in QROPS Transfer Date</p>	5	5	<p>Overall: 100%</p> <p>TPR: 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 passed all tests as they did in 2021.</p>

Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
<p>Lifetime Allowance Charge Paid</p> <p><u>Eligible for Testing:</u> Status 5 & T where Date Retired is after 6/4/2006 (ignoring members where Date, Amount & Indicator) are ticked in either Enhanced Protection or Payment of PCLS Reportable Events (Reportable Events 1 & 2 on Crystallisation screen)</p>	6,000	6,000	<p>Overall: 100%</p> <p>TPR: 100%</p>	Fail A: 0	All members passed this test. 2 members failed this test in 2021.
<p>Annual Allowance</p> <p><u>Eligible for Testing:</u> Status 1 members</p>	9,638	9,572	<p>Overall: 99.4%</p> <p>TPR: 99.4%</p>	Fail A: 66 Fail B: 0	<p>45 members failed test in this condition in 2021. This has now increased to 66 and it should be noted that the tests were checking for PIP ending 05/04/2022.</p> <p>There are 66 active members without the latest AA data recorded that was processed by CPF. 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 29,507 members qualified for one or more checks as part of the in-scope conditions under this category, an increase of 674 on 2021. This category achieved a **95.1%** pass rate. This pass rate 1.1% higher than in 2021. The highest individual score was achieved in the condition Date contracted out, where 99.0% of members passed. The remaining 3 categories in Contracting Out were benchmarked in the lowest threshold although all three are showing a slight improvement on 2021. 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>Date Contracted Out</p> <p><u>Eligible for Testing:</u> Status 1, 2, 4, 5 & T members</p>	29,507	29,212	<p>Overall: 99.0%</p> <p>TPR: 99.0%</p>	<p>Fail A: 295 Fail B: 0 Fail C: 0</p>	<p>295 members have failed tests in this condition a decrease of 66 since 2021.</p> <p>295 member records have a blank date contracted out and joined prior to 06/04/2016. 147 are active / undecided leaver members, 128 are deferred and 20 are pensioners. This test is included in the TPR core results.</p>
<p>NI Contributions / Earnings History</p> <p><u>Eligible for Testing:</u> Status 1, 2, 4, 5 & T members where NI-Table is not E and date contracted out is on or after 6/4/78 AND before 6/4/1997</p>	5,983	5,295	<p>Overall: 88.4%</p> <p>TPR: 90.1%</p>	<p>Fail A: 0 Fail B: 140 Fail C: 3667 Fail D: 773 Fail E: 560</p>	<p>688 members have failed tests in this condition. Fails C & D are excluded from the total fails and pass rate as individually they are not counted as fails in their own right.</p> <p>560 members have neither a full NI earnings history nor a GMP recorded (failed both C and D). This test is excluded from the TPR core results.</p> <p>140 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>This data is key for the assessment and payment of benefits.</p>

Condition	Members Tested	Members Passed	Pass Rate %	Areas For Review	Comments
<p>Pre 88 GMP</p> <p><u>Eligible for Testing:</u> Status 4, 5 & T members where Contract Out SSPA75 is before 6/4/88</p>	2,712	2,307	<p>Overall: 85.0%</p> <p>TPR: 85.0%</p>	<p>Fail A: 402 Fail B: 1 Fail C: 2</p>	<p>The number of members failing test has decreased by 37 resulting in an increase of 0.6%.</p> <p>402 members, that have left with pre-1988 service, are missing a GMP at exit.</p> <p>1 member has a Post 88 GMP that is greater than the Total GMP, whilst 2 members have a Pre 88 GMP that is not divisible by 52. These tests are included in the TPR core results.</p>
<p>Post 88 GMP</p> <p><u>Eligible for Testing:</u> Status 4, 5 & T members where Contract Out SSPA75 is before 6/4/97 and Date Left is after 6/5/1988</p>	5,420	4,426	<p>Overall: 81.6%</p> <p>TPR: 81.6%</p>	<p>Fail A: 913 Fail B: 992 Fail C: 1</p>	<p>The number of members failing test in this condition has reduced by 52 to 994.</p> <p>912 members are missing both a value for total GMP and post 88 GMP at exit. A further 80 are just missing a Post 88 GMP at exit but have a total GMP. 1 member has a Post 88 GMP that is not divisible by 52. These tests are included in the TPR core results.</p>

3 Data Correction Plan

The table below provides CPF with suggestions for resolving the issues identified in Section 2 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
Member Benefits	<ul style="list-style-type: none"> • Investigate and correct Divorce Details cases • Investigate incomplete transfer in data with a high priority as benefits may be incorrect • Correct the 8 members with incorrect AVC details at the highest priority as benefits may be incorrect • Correct the 148 issues with deferred benefit cases prior to running deferred annual benefit statements • Investigate the 96 defects in pension benefits • Investigate the 9 dependent pensioner cases • Investigate all cases where the latest PI does not appear to have been applied 	<ul style="list-style-type: none"> • High • High • Very High • High • High • High • Very High
Member Detail	<ul style="list-style-type: none"> • Investigate the 86 cases with either an unexplained date of leaving present or a missing date of leaving • Investigate the 58 cases with an incorrect date for when they joined the scheme • Investigate the 9 cases with missing employer details • Investigate the 1,243 final salary pay issues prior to running annual benefit statements • Investigate the 10 leaver cases where the date of leaving is either blank or incorrect 	<ul style="list-style-type: none"> • Low • Very High • High • High • High

	<ul style="list-style-type: none"> Investigate the cases with missing contributions prior to running annual benefit statements Investigate the 37 members missing service history 	<ul style="list-style-type: none"> High High
CARE Data	<ul style="list-style-type: none"> Investigate all data issues in this category by status prior to running annual benefit statements for that status. Pensioners should be investigated as soon as possible to ensure correct benefits are in payment 	<ul style="list-style-type: none"> Very High
HMRC	<ul style="list-style-type: none"> Review criteria for testing HMRC data and ensure that current processes populate this data correctly in Altair Investigate the 144 incorrect crystallisation dates and amounts Investigate the 3 missing PCLS amounts Investigate the 36 cases with missing death grant data Investigate the 66 cases missing annual allowance data 	<ul style="list-style-type: none"> Medium Medium Medium High High
Contracting Out	<ul style="list-style-type: none"> Investigate the 295 cases with incorrect date contracted out data Investigate missing and incorrect data for NI contributions and earnings history Review and update GMP values in conjunction with the GMP Reconciliation process Obtain and upload GMP figures for the members with missing data as a high priority 	<ul style="list-style-type: none"> Medium Medium Medium High

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.

Data Field	Status Tested	TPR Comment
Salary	Active, Deferred	Check that there is at least one relevant salary within the last 12 months of membership.
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.
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.
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"> • A pension commencement lump sum paid before age 75, when uncrystallised benefits are drawn under an arrangement • A serious ill health lump sum paid before age 75, where the individual falls into serious ill health • A lifetime allowance excess lump sum where a chargeable amount has been identified because the individual's lifetime allowance has been fully used up.
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
Divorce Details <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: 9	Failed: 0	Failed: 0	Failed: 2	Failed: 0	Failed: 3	Failed: 0

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p>Transfer In Details 1</p> <p><u>Eligible for Testing:</u> Status 1, 2, 4, 5 & 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 < date joined fund (DJF)</p> <p><i>*This test is excluded from the TPR results</i></p>
Tested: 2,668	Failed: 169	Failed: 30	Failed: 684	Failed: 201	Failed: 11	Failed: 169

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
Transfer In Details 2 <u>Eligible for Testing:</u> Status 1, 2, 4, 5 & T where transfer In details exist	Previous scheme name (ADD-PR-SCH) and previous employer (ADD-PR-EMP) are both blank <i>*This test is excluded from the TPR results</i>					
Tested: 2,668	Failed: 94					
AVC Details <u>Eligible for Testing:</u> Status 1, 2, 4, 5 & T where AVC details exist	Contract start date (AVC-START) is blank or invalid (incl. on or before 01/01/1900) <i>*Only Actives (1), undecided leavers (2) and deferred (4) are counted for the TPR results</i>	Contract end date (AVC-TE-DUE) is blank, invalid (incl. on or before 01/01/1900) or prior to the start date (AVC-START) <i>*This test is excluded from the TPR results</i>	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 <i>*Only Actives (1), undecided leavers (2) and deferred (4) are counted for the TPR results</i>	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 <i>*Only Actives (1), undecided leavers (2) and deferred (4) are counted for the TPR results</i>		
Tested: 830	Failed: 0	Failed: 0	Failed: 2	Failed: 6		

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p>Total Original Deferred Benefit</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: 11,955	Failed: 2	Failed: 10	Failed: 2	Failed: 11	Failed: 4	Failed: 35

<p>Tranches of Original Deferred Benefit</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&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: 11,955	Failed: 13	Failed: 23	Failed: 34	Failed: 30	Failed: 4	Failed: 13
Total Gross Pension <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: 7,993	Failed: 0	Failed: 0	Failed: 0	Failed: 0	Failed: 5	

<p>Tranches of Pension</p> <p><u>Eligible for Testing:</u> Status 5 & 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&NI) and 31/03/2014 (15 S&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&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: 7,993	Failed: 0	Failed: 1	Failed: 62	Failed: 1	Failed: 4	Failed: 24
Total Gross Dependant Pension <u>Eligible for Testing:</u> Status 6	No value in Initial Pension (DEP-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 (DEP-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 (DEP-INC-DT) must be present	
Tested: 1,161	Failed: 1	Failed: 0	Failed: 1	Failed: 0	Failed: 1	
Tranches of Dependant Pension <u>Eligible for Testing:</u> Status 6	'PEN' tranche (DEP-TYPE) has a value less than or equal to a small figure (default of £1.00) agreed with customer	Last PI date (DEP-PI-DT) is earlier than last PI date processed by customer <i>*This test is excluded from the TPR results</i>				
Tested: 1,161	Failed: 0	Failed: 6				

4.3.2. Member Details

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p>Date of Leaving</p> <p><u>Eligible for Testing:</u> Status 1, 2, 4, 5 & T</p>	A non-Status 1 member has a blank entry or an invalid date in Date Left (DATE-LEFT)	Date Joined Fund (DJF) is either blank or earlier than or equal to 1/1/1900	Date Joined Fund is later than or equal to Date Left if Date Left present	Date left is present for a status 1 member who does not have a previous status of 4 or 9 <i>*This test is excluded from the TPR results</i>		
Tested: 35,620	Failed: 19	Failed: 0	Failed: 41	Failed: 26		
<p>Date Joined Scheme</p> <p><u>Eligible for Testing:</u> Status 1, 2, 4, 5 & T</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 1/1/1900	Date Joined Fund (DJF) is earlier or equal to Date of Birth (DOB) plus 15 years <i>*This test is excluded from the TPR results</i>				
Tested: 32,620	Failed: 58	Failed: 0				

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
Employer Details <u>Eligible for Testing:</u> Status 1, 2, 4, 5 & T	Location (LOCATION) is blank	Date Joined employer (DT-JOIN-EM) is either blank or earlier than or equal to 1/1/1900	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: 32,620	Failed: 0	Failed: 9	Failed: 0	Failed: 0		
Salary (Final Salary members) <u>Eligible for Testing:</u> Status 1, 2, 4, 5, 9 & T	A member with pre-01/04/2014 (2015 in S&NI) service has an invalid or blank date in the latest instance of Pensionable remuneration (PEN-REM)	For non-status 1 or 2 members, the latest instance of Pensionable remuneration does not equal the member's DATE-LEFT <i>*This test is excluded from the TPR results</i>	The latest instance of Pensionable remuneration contains a valid date (PEN-REM-DT) but there is no corresponding amount <i>*This test is excluded from the TPR results</i>	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 <i>*This test is excluded from the TPR results</i>	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 <i>*This test is excluded from the TPR results</i>	For status 1 members the latest pensionable remuneration date must be equal to or later than the customer's last posting date <i>*This test is excluded from the TPR results</i>
Tested: 21,305	Failed: 533	Failed: 417	Failed: 23	Failed: 222	Failed: 144	Failed: 114

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
Contributions <u>Eligible for Testing:</u> Status 1, 2, 4, 5, 9 & T	Total Paid Including Interest (TCI-TOTAL) is blank or less than a small figure (default of £1.00) agreed with customer. <i>*This test is excluded from the TPR results</i>	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 <i>*This test is excluded from the TPR results</i>				
Tested: 15,647	Failed: 374	Failed: 217				
Leavers <u>Eligible for Testing:</u> Status 4, 5, 9 & T	Date Left (DATE-LEFT) is either blank or is earlier than or equal to 1/1/1900	Date Joined Scheme (DJF) is either blank or is earlier than or equal to 1/1/1900	Date Left is earlier than Date Joined Scheme <i>*This test is excluded from the TPR results</i>			
Tested: 22,724	Failed: 10	Failed: 0	Failed: 0			

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
Service <u>Eligible for Testing:</u> Status 1, 2, 4, 5, 9 & T	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: 35,620	Failed: 37					

4.3.3. CARE Benefits

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p>CARE Data</p> <p><u>Eligible for Testing:</u> All status 1 and status 2, 4, 5, 9 & T where Date Left is after 31/03/14 (31/03/15 in S&NI)</p>	<p>If member has post-31/03/2014 (2015 in S&NI) service, then at least one of LGPSMAIN or LGPS5050 must be present if the member joined before the start of the current scheme year</p> <p><i>*This test is excluded from the TPR results</i></p>	<p>Every 31/03 from later of DJF or 2015 (2016 in S&NI) to earlier of date-left or current date must be present as an end date on at least one of LGPSMAIN, LGPS5050, TVINLG50</p>	<p>If contributions at any 31/03 from later of DJF or 2015 (2016 in S&NI) to earlier of date-left or current date are > 0, there must be an entry on at least one of LGPSMAIN or LGPS5050 for the same date with a pay figure > 0</p> <p><i>*This test is excluded from the TPR results</i></p>			
Tested: 19,725	Failed: 110	Failed: 252	Failed: 45			
<p>CARE Revaluation</p> <p><u>Eligible for Testing:</u> Revaluation Factor Table</p>	<p>Every 31/03 from 2015 (2016 in S&NI) to date must be present on factor table 000/B/00/684/2014/01012012</p>					

4.3.4. HMRC

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p>BCE2</p> <p><u>Eligible for Testing:</u> Status 5 & T where Date Retired > 6/4/2006</p>	<p>Crystallisation Date (CRYS-CRYSYD) is not a valid date or is earlier than date left</p>	<p>PLA Value (CRYS-PLA) is blank</p>	<p>PLA% (CRYS-PLAPC) is blank</p> <p><i>*This test is excluded from the TPR results</i></p>			
<p>Tested: 6,014</p>	<p>Failed: 127</p>	<p>Failed: 124</p>	<p>Failed: 0</p>			
<p>BCE5</p> <p><u>Eligible for Testing:</u> Status 4 & 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>					
<p>Tested: 11,955</p>	<p>Failed: 3</p>					

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p>BCE6</p> <p><u>Eligible for Testing:</u> Status 5 & T where Date Retired > 6/4/2006 and Age at Date Retired < 75</p>	<p>Crystallisation Date is 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 > 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>			
<p>Tested: 6,005</p>	<p>Failed: 126</p>	<p>Failed: 101</p>	<p>Failed: 0</p>			

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p>BCE7</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 (To be checked in first run and removed if deemed not relevant.)</p> <p><i>*This test is excluded from the TPR results</i></p>	<p>There is a value >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: 223	Failed: 36	Failed: 0				
<p>BCE8</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: 5	Failed: 0	Failed: 0	Failed: 0	Failed: 0		

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p>Lifetime Allowance Charge Paid</p> <p><u>Eligible for Testing:</u> Status 5 & T where Date Retired is after 6/4/2006 (ignoring members where Date, Amount & Indicator) are ticked in either Enhanced Protection or Payment of PCLS Reportable Events (Reportable Events 1 & 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>Tested: 6,000</p>	<p>Failed: 0</p>					

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p>Annual Allowance</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>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>				
<p>Tested: 9,638</p>	<p>Failed: 58</p>	<p>Failed: 0</p>				

4.3.5. Contracting Out

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p>Date Contracted Out</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>	Contract-Out SSPA75 is blank, and DJF is prior to 6/4/16	Contract-Out SSPA75 is prior to 6/4/78	The date in Contract-Out SSPA75 is later than 5/4/16			
Tested: 29,507	Failed: 295	Failed: 0	Failed: 0			

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p>NI Contributions/ Earnings History</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 & 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 & T (non-reportable – see fail E)</p>	<p>Fail C and Fail D both occurred</p>	
<p>Tested: 5,983</p>	<p>Failed: 0</p>	<p>Failed: 140</p>	<p>Failed: 3,677</p>	<p>Failed: 773</p>	<p>Failed: 560</p>	

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p>Pre 88 GMP</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: 2,712	Failed: 402	Failed: 1	Failed: 2			

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
<p>Post 88 GMP</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: 5,420	Failed: 916	Failed: 992	Failed: 1			