Aquila Heywood

Local Government Pension Scheme
Scheme-specific Data Quality Report
North East Scotland Pension Fund

September 2021

Version 1.00 - External

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1 Executive Summary

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 Aquila Heywood 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, Aquila Heywood offers a Data Quality service.

1.2 Data Quality Service

Working with North East Scotland Pension Fund (NESPF), Aquila Heywood has completed a review of NESPF's scheme-specific pension data in line with the guidance notes set down by TPR detailed in appendix A. Aquila 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** (see section 1.4 below)
- **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 NESPF. 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.

1.3 Benchmark

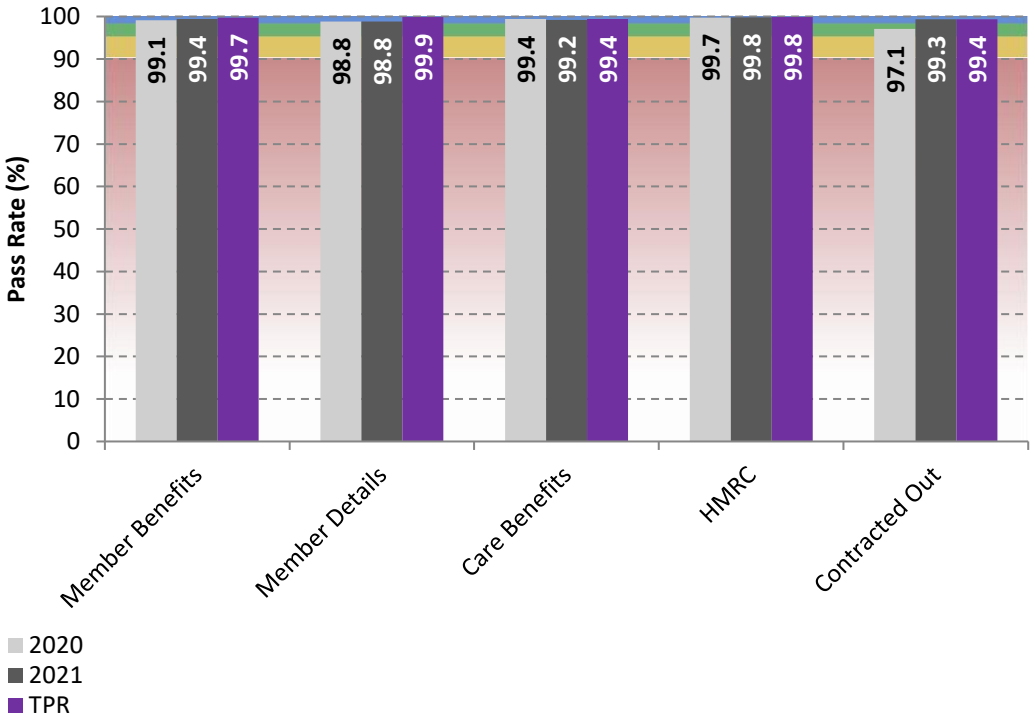
The benchmarks applied to the results presented in this report were agreed between NESPF and Aquila Heywood. The categories and thresholds are as follows:

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

These benchmark ranges are illustrated in the background of subsequent results graphs.

1.4 Summary of Scheme-specific Data Results

The graph below indicates NESPF's performance for each data category against the agreed scheme benchmarks together with the results from the 2020 tests. Also below is an explanation as to the data conditions relevant to each data category. The results presented herein are generated from data extracted from NESPF's Live Altair service on 3rd September 2021 for all tests. The 2020 tests were generated from data extracted on 23rd June 2020. The overall percentage of tests passed for NESPF's scheme-specific data is **99.1%**, an improvement of 0.3% over the 2020 score of 98.8%. The percentage of member records without a single scheme-specific data failure is **95.0%** which represents an increase of 0.4% over the 2020 score of 94.6%.



The total number of member records tested is 128,931, an increase of 4,251 records from the number tested in 2020.

1.4.1 Member Benefits Data

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 53,394 members qualified for one or more checks as part of the in-scope conditions under this category, an increase of 822 on 2020. NESPF set a minimum 90% benchmark target and achieved a **99.4%** pass rate, placing it in the highest blue benchmark. This pass rate is a **0.3%** improvement on 2020. The detailed analysis of each condition is in Section 2.1, but 9 of the 10 Data Conditions specified attained the highest benchmark category (Blue, >98%). The lowest scoring condition was **Transfer In Details 1**, where **96%** of members tested passed. This represents a **4.4%** improvement on 2020. Although many of the cases that failed this condition do not directly affect benefits being paid to members, these cases should be investigated to ensure service credits are correctly recorded.

1.4.2 Other Member Data

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

A total number of 69,945 members qualified for one or more checks as part of the in-scope conditions under this category, an increase of 2,061 on 2020. NESPF set a minimum 90% benchmark target and achieved a **98.8%** pass rate, placing the category in the highest blue category, the same score as in 2020. The detailed analysis of each condition is in Section 2.2 with 6 of the 7 Data Conditions specified attained the highest benchmark category (Blue, >98%). The lowest score was on the **Contributions** condition, where **93.3%** of members passed, a 0.3% decrease on the 2020 score.

1.4.3 CARE Benefits

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

A total number of 39,427 members qualified for the checks as part of the in-scope conditions under this category, an increase of 1,986 on 2019. NESPF set a 90% minimum benchmark target and achieved a **99.2%** pass rate, placing CARE benefits in the highest blue benchmark. This pass rate represents a **0.2%** decrease on 2020. 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. The detailed analysis of the conditions is in Section 2.3. Fails in this category directly affect the calculation of member benefits and so should be resolved as a priority.

1.4.4 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 59,556 members qualified for one or more checks as part of the in-scope conditions under this category, an increase of 1,648 on 2020. The conditions within this category have been expanded for clarity and are detailed in Appendix B.

NESPF set a 90% minimum benchmark target and achieved a **99.8%** pass rate placing the category in the highest blue category. This pass rate is a **0.1%** improvement on 2020. The detailed analysis of each condition is in Section 2.4. The highest benchmark was achieved in 6 of the 7 categories. The **BCE 7 (Death Benefits)** condition attaining a pass rate of **86.1%** placing the condition in the red benchmark. This pass rate is a **0.3%** improvement on 2020. The bulk of cases did not have a death grant recorded where one was expected.

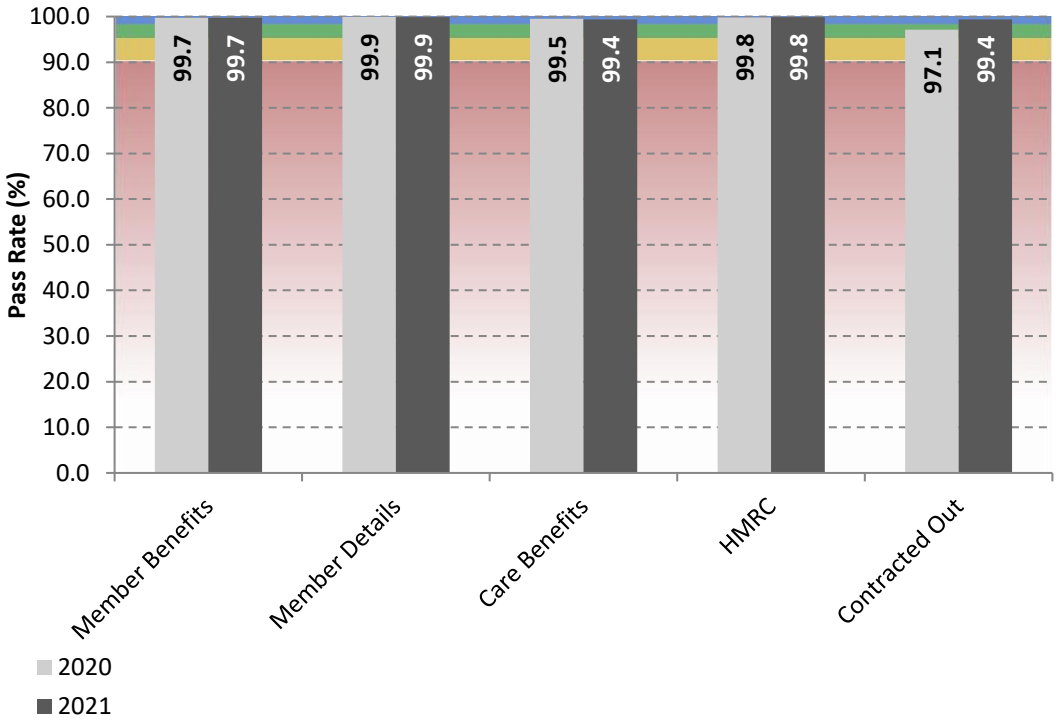
1.4.5 Contracting Out

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

A total number of 66,219 members qualified for one or more checks as part of the in-scope conditions under this category, an increase of 1,192 on 2020. NESPF set a 90% minimum benchmark target and achieved a **99.3%** pass rate, placing Contracting in the highest blue benchmark. This pass rate is **2.2%** higher than in 2020. The detailed analysis of each condition is in Section 2.5 but the highest individual score was achieved in the condition **Date Contracted Out**, where **99.9%** of members passed. The remaining three categories in Contracting Out scored between **97.6%** and **99.2%** with all three are showing an improvement of between 5.1% and 8.7% on 2020. Fails in this category are likely to have an impact on GMP Reconciliation and Equalisation and so should be resolved either in advance, or as part of the GMP Reconciliation process.

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 **98.8%**. This is the figure to be quoted on the scheme return to TPR. This score shows a **0.5%** improvement over the 2020 score of 98.3% The results for each qualifying category are shown below:



1.6 Other Information

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

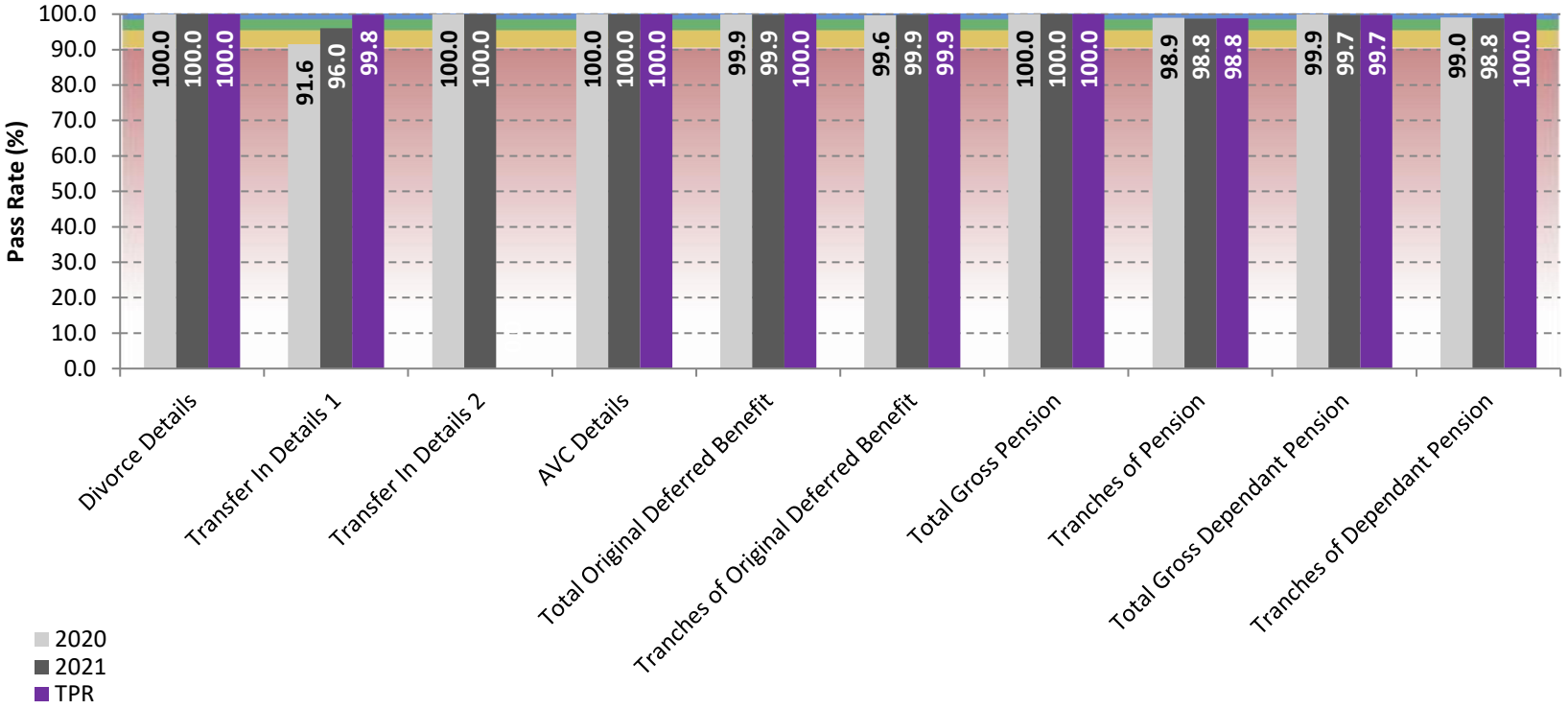
- **Scheme-specific Data Results** – results of each in-scope condition per category along with the number of members tested, main failures and suggested risks and actions
- **Appendices** – details to qualify failures against each condition, along with a list of TPR's guidance relating to the Local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

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

2 Scheme-specific Data Results

2.1 Member Benefits Data Category

2.1.1 Results



2.1.2 Analysis of Results

Condition	Qualifying Members		Pass Rate		Areas for Review	Comments
	Tested (change)	Passed (change)	Overall (change)	TPR (change)		
Divorce Details Eligible for Testing: Status 1, 2, 4, 5 & T where Calculation Date (DVC-CALDTE) has a value	70 (-5)	70 (-5)	100% (0%)	100% (0%)	Fail A: 0 Fail B: 0 Fail C: 0 Fail D: 0 Fail E: 0 Fail F: 0	All members tested have passed test in this condition for the third consecutive year.

Condition	Qualifying Members		Pass Rate		Areas for Review	Comments
	Tested (change)	Passed (change)	Overall (change)	TPR (change)		
Transfer In Details 1 Eligible for Testing: Status 1, 2, 4, 5 & T where transfer In details exist	6629 (-70)	6367 (+234)	96% (+4.5%)	99.8% (+0.31%)	Fail A: 56 Fail B: 7 Fail C: 28 Fail D: 112 Fail E: 69 Fail F: 76	The pass rate has improved by 4.5% following the correction of 304 members. 56 transfers are missing the date of transfer and 7 are missing a transfer value. Of the 63 members failing these two tests, 13 of them are either active or deferred and count towards the TPR core tests. There are also 28 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. A common fail with 112 instances are where there is a service credit, but no corresponding service dates on the service history that should be investigated urgently. 69 instances concerned invalid transfer types that do not match those calculations write-back. Most of these are incorrectly recorded interfund cases. There are some records with no transfer type selected. This fault may lead to incorrect reporting but will not affect benefits for these members. Additionally, there were 76 cases where the transfer date was prior to the date of commencement.

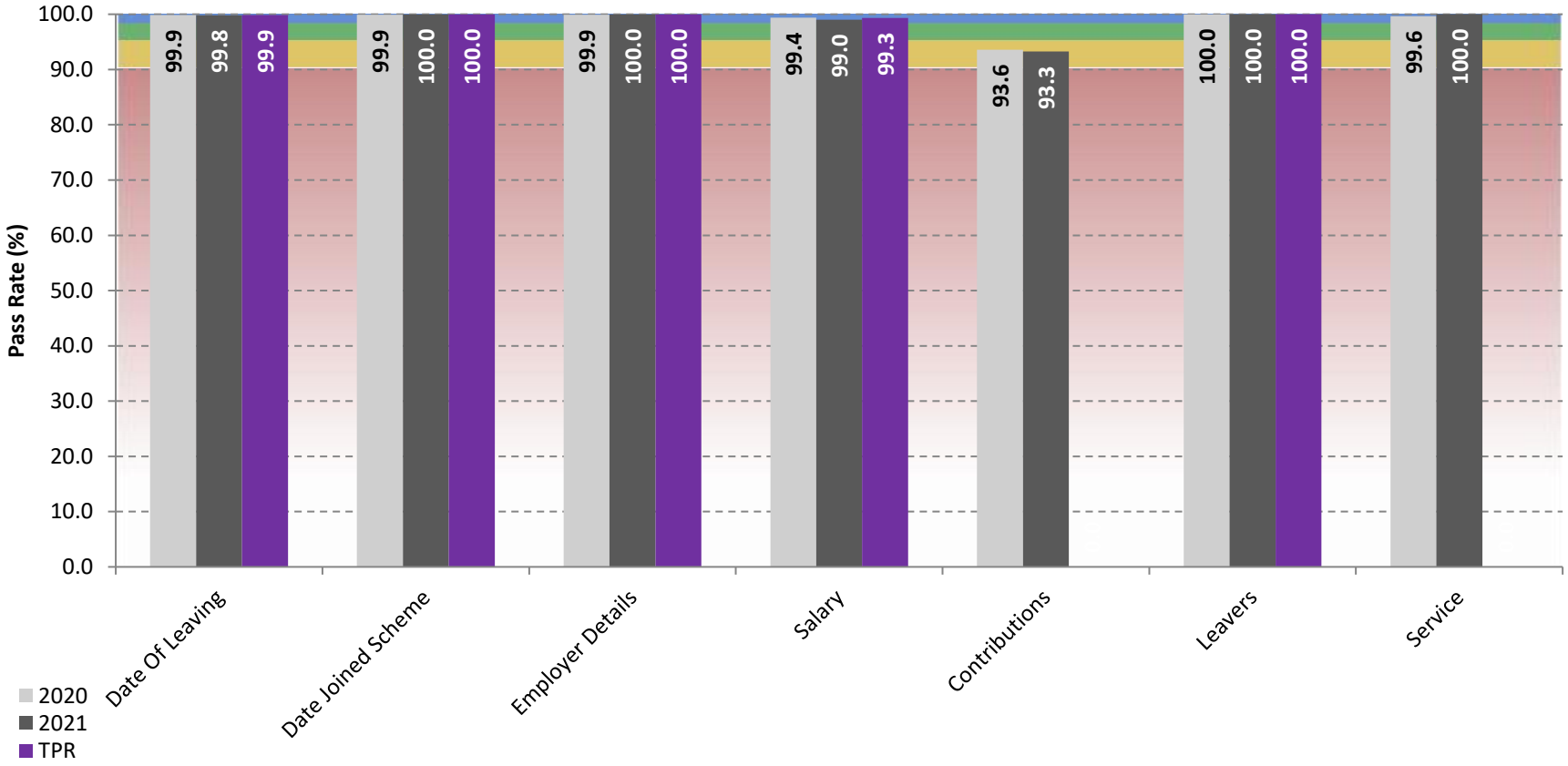
Condition	Qualifying Members		Pass Rate		Areas for Review	Comments
	Tested (change)	Passed (change)	Overall (change)	TPR (change)		
Transfer In Details 2 Eligible for Testing: Status 1, 2, 4, 5 & T where transfer In details exist	6629 (-70)	6629 (-70)	100% (0%)	N/A	Fail A: 0	All members tested have passed the test in this condition.
AVC Details Eligible for Testing: Status 1, 2, 4, 5 & T where AVC details exist	5503 (-66)	5501 (-67)	100% (0%)	100% (0%)	Fail A: 0 Fail B: 0 Fail C: 0 Fail D: 2	2 members have failed a test in this condition, there was 1 fail in 2020. 2 active members with an additional pension contract is missing an amount of pension being purchased. This test counts towards the TPR core results.
Total Original Deferred Benefit Eligible for Testing: Status 4	18009 (+445)	17984 (+437)	99.9% (-0.04%)	100% (0%)	Fail A: 4 Fail B: 0 Fail C: 4 Fail D: 0 Fail E: 1 Fail F: 24	The number of members failing tests in this condition has increased by 8 since 2020 translating to a small decrease of 0.04% in the pass rate. 4 members are missing both an initial and current total pension. 1 member has a PI effective date that that is either missing or earlier than date joined fund. These tests are included in the TPR core results. 24 members have a latest PI date earlier than the latest PI date processed. These cases should be investigated ahead of producing deferred ABS.

Condition	Qualifying Members		Pass Rate		Areas for Review	Comments
	Tested (change)	Passed (change)	Overall (change)	TPR (change)		
Tranches of Original Deferred Benefit Eligible for Testing: Status 4	18009 (+445)	17984 (+484)	99.9% (+0.23%)	99.9% (+0.12%)	Fail A: 0 Fail B: 5 Fail C: 10 Fail D: 2 Fail E: 0 Fail F: 10	The number of members failing tests in this condition has been reduced by 39 leading to a 0.23% improvement in the pass rate. 5 members had a total initial pension that did not equal the total of the protected and unprotected pensions. 10 members with membership between 2009 and 2015 are missing or have a small 60ths pension component and 2 members with post 2015 membership are missing or have a small CARE component. These tests are included in the TPR core results. 10 members with pre-2009 service did not have a scheme lump sum recorded. These cases should be investigated ahead of producing deferred ABS.
Total Gross Pension Eligible for Testing: Status 5 & T	20008 (+473)	20007 (+476)	100% (+0.02%)	100% (+0.01%)	Fail A: 1 Fail B: 0 Fail C: 0 Fail D: 0 Fail E: 0	1 member failed tests in this condition, 3 members have been corrected since 2020. 1 member has no initial pension. This test is included in the TPR core results.

Condition	Qualifying Members		Pass Rate		Areas for Review	Comments
	Tested (change)	Passed (change)	Overall (change)	TPR (change)		
Tranches of Pension Eligible for Testing: Status 5& T	20008 (+473)	19758 (+430)	98.8% (-0.19%)	98.8% (-0.21%)	Fail A: 0 Fail B: 0 Fail C: 1 Fail D: 0 Fail E: 239 Fail F: 11	The number of members failing tests in this condition has increased by 43 leading to a small reduction of 0.19% in the pass rate. 1 member with post-2015 service has a missing or small CARE component and 239 members have a latest PI date earlier than the latest processed. These tests are included in the TPR core results. 11 members do not have PEN or GMP as the first component. These cases should be investigated as a high priority.
Total Gross Dependant Pension Eligible for Testing: Status 6	3175 (+45)	3167 (+40)	99.7% (-0.16%)	99.7% (-0.19%)	Fail A: 0 Fail B: 0 Fail C: 0 Fail D: 0 Fail E: 8	The number of members failing tests in this condition has been increased by 5 leading to a small decrease of 0.16% in the pass rate. 8 members are missing or have an invalid Pensions Increase effective date, an increase of 7. This test counts towards the TPR core results.
Tranches of Dependant Pension Eligible for Testing: Status 6	3175 (+45)	3137 (+37)	98.8% (-0.24%)	100% (+0.03%)	Fail A: 0 Fail B: 38	The number of members failing tests in this condition has increased by 8 leading to a decrease of 0.24% in the pass rate. 38 members have a last PI date earlier than the latest date processed by NESPF and should be investigated as a high priority to ensure correct benefits are in payment. This test does not count towards the TPR core results.

2.2 Other Member Data Category

2.2.1 Data Results



2.2.2 Analysis of Results

Pension Credit members are excluded from tests in this category.

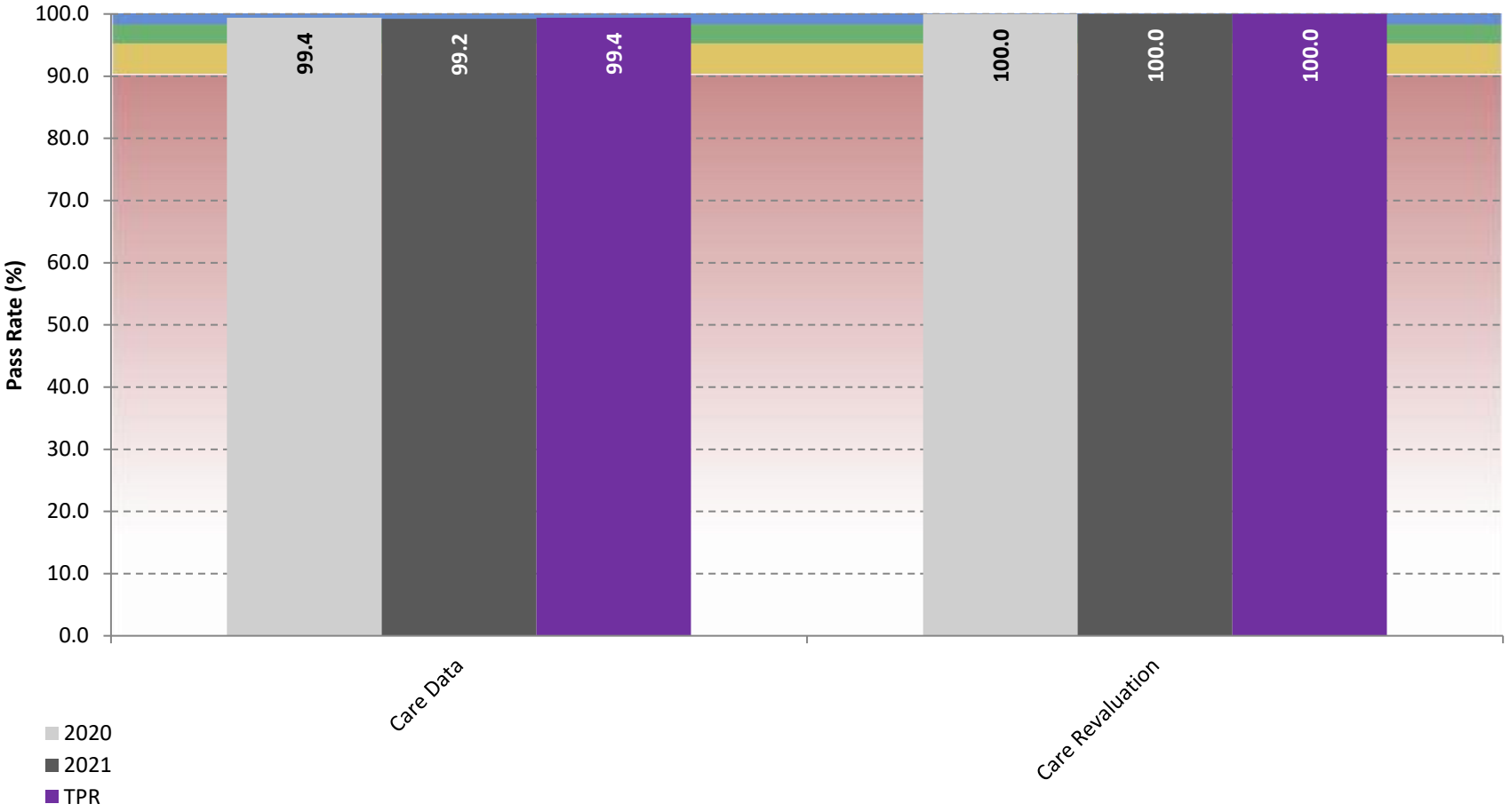
Condition	Qualifying Members		Pass Rate		Areas for Review	Comments
	Tested (change)	Passed (change)	Overall (change)	TPR (change)		
Date of Leaving Eligible for Testing: Status 1, 2, 4, 5, 9 & T	69945 (+2061)	69829 (+2024)	99.8% (-0.05%)	99.9% (-0.03%)	Fail A: 91 Fail B: 20 Fail C: 3 Fail D: 18	The number of members failing tests in this condition has increased by 37 since 2020 leading to a small decrease of 0.05% in the pass rate. 91 members have a blank or invalid data joined fund and this should be investigated as their benefits may be incorrect. 32 members failed this test last year. 20 members have a blank or invalid date joined fund. 3 members have a date of leaving earlier than their date joined fund. These tests are included in the TPR core results. 18 active members have a date of leaving present without a previous deferred or frozen leaver status.
Date Joined Scheme Eligible for Testing: Status 1, 2, 4, 5, 9 & T	69945 (+2061)	69924 (+2095)	100% (+0.05%)	100% (+0.05%)	Fail A: 21 Fail B: 0	The number of members failing tests in this condition has decreased by 34 since 2020, leading to a small 0.05% increase in the pass rate. 21 members are either missing a key membership date or has one earlier than 01/01/1900. This test is included in the TPR core results.
Employer Details Eligible for Testing: Status 1, 2, 4, 5, 9 & T	69945 (+2061)	69924 (+2095)	100% (+0.05%)	100% (+0.05%)	Fail A: 0 Fail B: 21 Fail C: 0 Fail D: 0	The number of members failing tests in this condition has decreased by 34 since 2020, leading to a small 0.05% increase in the pass rate. 21 members are either missing a date joined employer or have one earlier than 01/01/1900. This test is included in the TPR core results.

Condition	Qualifying Members		Pass Rate		Areas for Review	Comments
	Tested (change)	Passed (change)	Overall (change)	TPR (change)		
Salary (Final Salary members) Eligible for Testing: Status 1, 2, 4, 5, 9 & T	64570 (+986)	63930 (+743)	99% (-0.37%)	99.3% (-0.33%)	Fail A: 522 Fail B: 0 Fail C: 0 Fail D: 4 Fail E: 7 Fail F: 457	The number of failed tests in this condition has increased by 243 resulting in a 0.37% reduction in the pass rate. 522 members, with pre-2015 membership, are missing a pensionable salary entry. This has increased by 245 since last year. This test counts towards the TPR core results. 4 deferred members have a blank or small pensionable pay on their deferred details. Similarly, 7 pensioners have a blank or small entry in the pensionable pay field on the pension details. 457 members had a latest salary recorded that was earlier than the latest bulk update by NESPF and should be investigated to determine if they are still active members. This has increased by 223 since last year 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.

Condition	Qualifying Members		Pass Rate		Areas for Review	Comments
	Tested (change)	Passed (change)	Overall (change)	TPR (change)		
Contributions Eligible for Testing: Status 1, 2, 4, 5, 9 & T	69945 (+2061)	65243 (+1703)	93.3% (-0.32%)	N/A	Fail A: 4270 Fail B: 441	The number of failed tests in this condition has increased by 358 resulting in a 0.32% reduction in the pass rate. This condition is excluded from the TPR core results. 4270 are missing the rolled-up contribution total. The bulk contribution totalling calculation will populate the rolled-up contribution total where contributions exist. 441 members did not have a contribution posting for the latest bulk update by NESPF and these should be investigated to determine if they are still active members.
Leavers Eligible for Testing: Status 4, 5, 9 & T	40851 (+950)	40851 (+954)	100% (+0.01%)	100% (+0.01%)	Fail A: 0 Fail B: 0 Fail C: 0	All members tested passed all tests in this condition. In 2020, 4 members failed a test.
Service Eligible for Testing: Status 1, 2, 4, 5, 9 & T	69945 (+2061)	69942 (+2297)	100% (+0.35%)	N/A	Fail A: 3	The number of members failing tests in this condition has reduced by 236 meaning an increase of 0.35% in the pass rate when compared to 2020. This condition is excluded from the TPR core results. 3 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 1 active member over the deferred and pensioner providing these members where checked when the calculation was performed.

2.3 CARE Benefits

2.3.1 Data Results



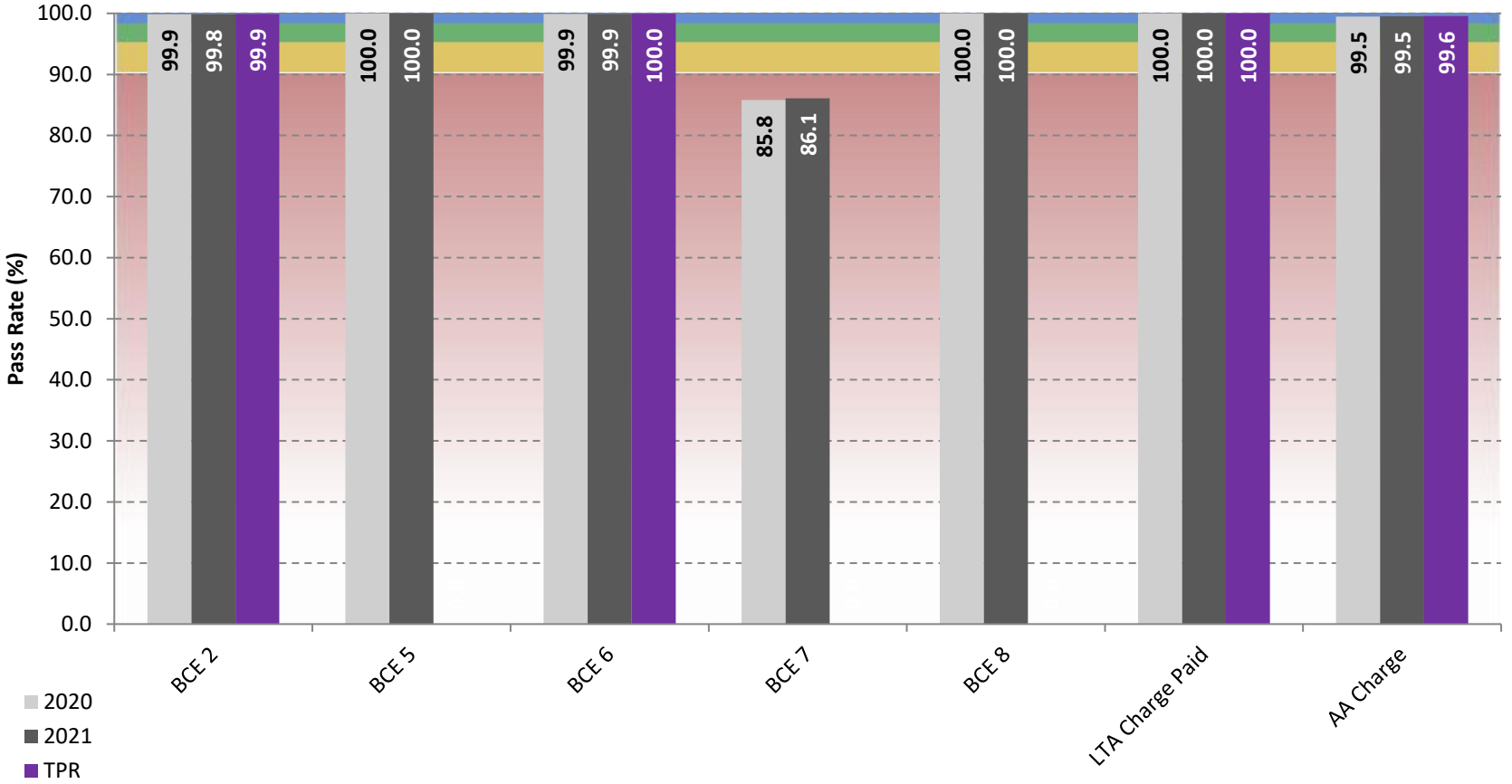
2.3.2 Analysis of Results

Pension Credit members are excluded from tests in this category.

Condition	Qualifying Members		Pass Rate		Areas for Review	Comments
	Tested (change)	Passed (change)	Overall (change)	TPR (change)		
CARE data Eligible for Testing: Status 1, 2, 4, 5, 9 & T	39427 (+1986)	39119 (+1905)	99.2% (-0.17%)	99.4% (-0.14%)	Fail A: 55 Fail B: 179 Fail C: 67	The number of failed tests in this condition has increased from 227 to 308 translating to a 0.17% reduction in the pass rate. 179 members 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 been received payment in the scheme year of entry so may be genuine exceptions. This test is included in the TPR core results. There are 55 members without CARE data where some is expected. 67 members have a contribution entry recorded for a year in which there are no CARE benefits recorded. 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.
CARE Revaluation Eligible for Testing: Revaluation Factor Table	1	1	100% (0%)	100% (0%)	None	The revaluation table is present and correct.

2.4 HMRC

2.4.1 Data Results



2.4.2 Analysis of Results

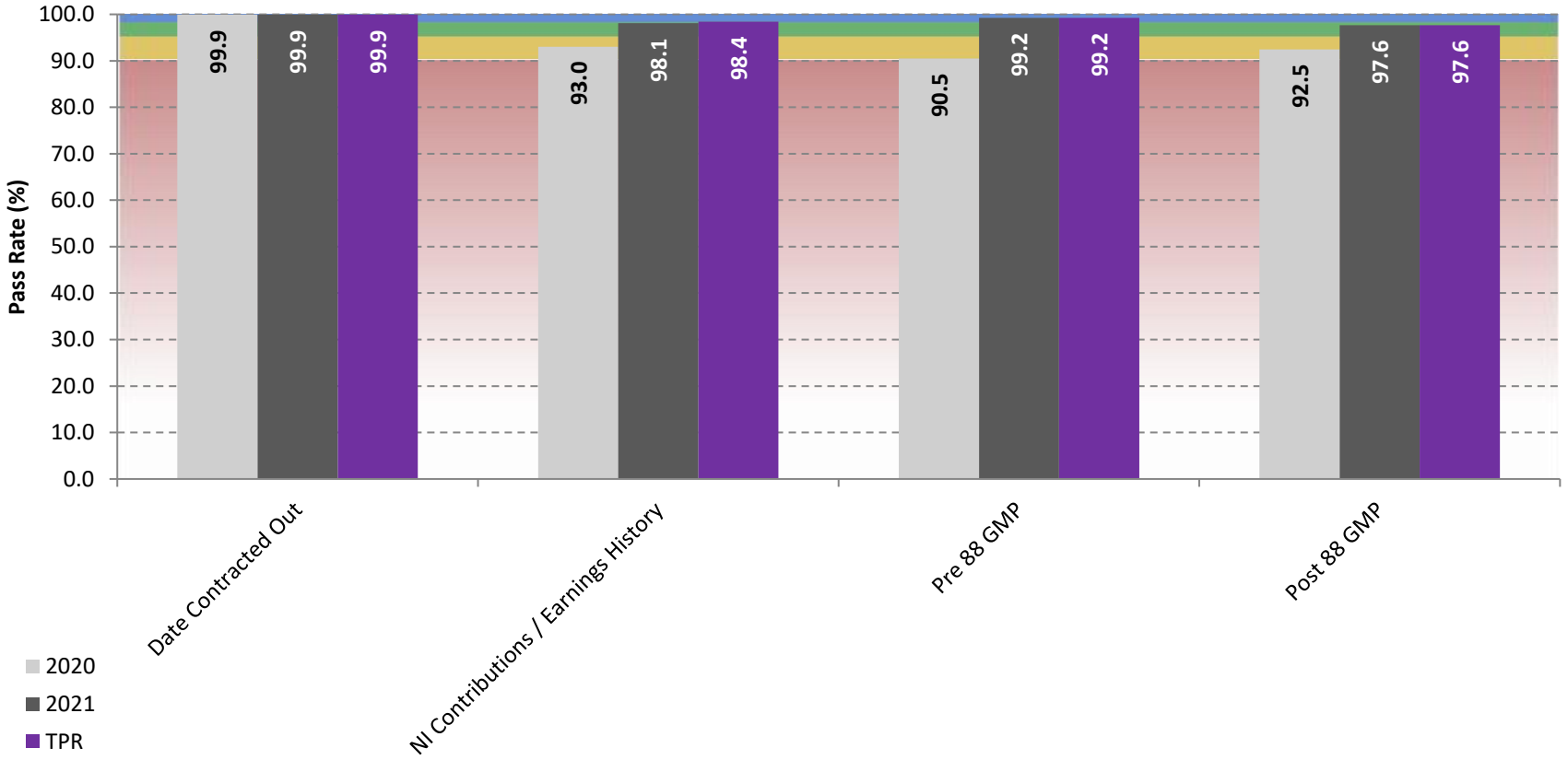
Condition	Qualifying Members		Pass Rate		Areas for Review	Comments
	Tested (change)	Passed (change)	Overall (change)	TPR (change)		
BCE 2 Eligible for Testing: Status 5 & T where Date Retired > 6/4/2006	14976 (+974)	14953 (+969)	99.8% (-0.03%)	99.9% (-0.03%)	Fail A: 12 Fail B: 0 Fail C: 11	The number of members failing these tests has increased by 5 meaning a slight decrease 0.03% in the pass rate. 12 members have a crystallisation date that is either invalid or earlier than the date of leaving. This test is included in the TPR core results. 11 members have a blank PLA%. This test is excluded from the TPR scores.
BCE 5 Eligible for Testing: Status 4 & T	18009 (+445)	18007 (+444)	100% (0%)	N/A	Fail A: 2	The number of members failing tests in this condition has increased by 1. This condition is excluded from the TPR core results. 2 members with deferred benefits is over the age of 75.
BCE 6 Eligible for Testing: Status 5 & T members where Date Retired > 6/4/2006 and Age at Date Retired < 75	14974 (+973)	14956 (+968)	99.9% (-0.03%)	100% (0%)	Fail A: 12 Fail B: 6 Fail C: 0	13 members failed tests in this condition in 2020. There are now 18 members failing tests resulting to a slight reduction in the pass rate. 6 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. 12 members have a crystallisation date that is either invalid or earlier than the date of leaving.

Condition	Qualifying Members		Pass Rate		Areas for Review	Comments
	Tested (change)	Passed (change)	Overall (change)	TPR (change)		
BCE 7 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	374 (+22)	322 (+20)	86.1% (+0.3%)	N/A	Fail A: 46 Fail B: 6	The number of members failing a test has increased by 2 to 52 since 2020, however due to an increase in the number of members qualifying the pass rate has increased by 0.3%. This condition is excluded from the TPR core results. 46 members do not have a death grant recorded in the crystallisation details where one was expected. 6 members have a death grant recorded and is missing at least one of the crystallised value and percentage.
BCE 8 Eligible for Testing: Status 3 members where Date Left is > 6/4/2006 and there is a value in QROPS Transfer Date	32 (+1)	32 (+1)	100% (0%)	N/A	Fail A: 0 Fail B: 0 Fail C: 0 Fail D: 0	All members tested passed all tests in this condition for the third consecutive year. This condition is excluded from the TPR core results.

Condition	Qualifying Members		Pass Rate		Areas for Review	Comments
	Tested (change)	Passed (change)	Overall (change)	TPR (change)		
Lifetime Allowance Charge Paid Eligible for Testing: 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)	14933 (+964)	14930 (+964)	100% (0%)	100% (0%)	Fail A: 3	3 members failed this test in this condition as they did in 2020. 3 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.
Annual Allowance Eligible for Testing: Status 1 members	26165 (+206)	26046 (+227)	99.5% (+0.08%)	99.6% (+0.08%)	Fail A: 117 Fail B: 2	140 members failed tests in this condition in 2020. This has now decreased by 21 to 119. The tests were checking for the PIP ending on 05/04/2020. There are 117 active members without the latest AA data recorded that was processed by NESPF. This test is included in the TPR core results. 2 members have inconsistent scheme pays data recorded and should be investigated as soon as possible.

2.5 Contracting Out

2.5.1 Data Results



2.5.2 Analysis of Results

Pension Credit members are excluded from tests in this category.

Condition	Qualifying Members		Pass Rate		Areas for Review	Comments
	Tested (change)	Passed (change)	Overall (change)	TPR (change)		
Date Contracted Out Eligible for Testing: Status 1, 2, 4, 5 & T members	66219 (+1192)	66172 (+1193)	99.9% (0%)	99.9% (0%)	Fail A: 47 Fail B: 0 Fail C: 0	48 members failed tests in this condition in 2020. There are now 47 members failing tests. 47 members now have a blank Date Contracted Out and joined prior to 6/4/16. 32 are active/undecided leaver members and 3 are pensioners. The remaining 12 are deferred. This test is included in the TPR core results.
NI Contributions / Earnings History Eligible for Testing: 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	14479 (-1538)	14201 (-702)	98.1% (+5.04%)	98.4% (+5.07%)	Fail A: 0 Fail B: 55 Fail C: 0 Fail D: 0 Fail E: 230	The number of members failing tests in this condition has decreased by 836 to 278, resulting in an increase in the pass rate of 5.04%. The number of members qualifying for these tests has fallen by 1,538. 230 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. 55 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. This data is key for correct assessment and payment of benefits.

Condition	Qualifying Members		Pass Rate		Areas for Review	Comments
	Tested (change)	Passed (change)	Overall (change)	TPR (change)		
Pre 88 GMP Eligible for Testing: Status 4, 5 & T members where Contract Out SSPA75 is before 6/4/88	6877 (-1208)	6823 (-494)	99.2% (+8.71%)	99.2% (+8.71%)	Fail A: 54 Fail B: 0 Fail C: 0	The number of members failing tests in this condition has decreased by 714 to 54, resulting in an increase in the pass rate of 8.71%. The number of members qualifying for these tests has fallen by 1,208. 54 members that have left with pre 1988 service is missing a GMP at exit. This test is included in the TPR core results.
Post 88 GMP Eligible for Testing: Status 4, 5 & T members where Contract Out SSPA75 is before 6/4/97 and Date Left is after 6/5/1988	13717 (-1431)	13393 (-615)	97.6% (+5.16%)	97.6% (+5.16%)	Fail A: 246 Fail B: 324 Fail C: 0	The number of members failing tests in this condition has decreased by 816 to 324, resulting in an increase in the pass rate of 5.16%. 1,431 fewer members have qualified for the tests. 246 members in this category are missing a value for Total GMP and Post 88 GMP at exit. A further 78 members are just missing a Post 88 GMP at exit. These tests are included in the TPR core results.

3 Data Correction Plan

The table below provides NESPF 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. The milestones represent a summary of the recommended actions outlined in more detail in Section 2.

Data Category	Milestone	Suggested Priority
Member Benefits	• Investigate incomplete Transfer In data with a high priority as benefits may be incorrect	• **High**
	• Correct the 2 members with incorrect AVC details at the highest priority as benefits may be incorrect	• **VERY HIGH**
	• Correct the 50 issues with deferred benefit cases prior to running deferred annual benefit statements	• **High**
	• Investigate the 251 defects in pension benefits	• **High**
	• Investigate the 46 Dependant Pensioner cases	• **High**
	• Investigate all cases where the latest PI does not appear to have been applied	• **VERY HIGH**
Other Member Data	• Investigate the 116 cases with either an unexplained date of leaving present or a missing date of leaving	• Low
	• Investigate the 21 cases with an incorrect date for when they joined the Scheme	• **VERY HIGH**
	• Investigate the 21 cases with missing employer details	• **High**
	• Investigate the final salary pay issues prior to running annual benefit statements	• **High**
	• Investigate cases with missing contributions prior to running annual benefit statements	• **High**
	• Investigate the 3 cases that appear to have a service change not reflected on their service history.	• **VERY HIGH**

Data Category	Milestone	Suggested Priority
CARE Data	• Investigate all data issues in this category by status prior to issuing annual benefit statements for that status and why the number has increased. Pensioners should be investigated as soon as possible to ensure correct benefits are in payment	• **VERY HIGH**
HMRC	• Review criteria for testing HMRC data and ensure that current processes populate this data correctly in Altair • Investigate the 12 incorrect Crystallisation Dates • Investigate the 11 missing PLA percentages • Investigate the 2 members with deferred benefits that is over the age of 75 • Investigate the 6 missing PCLS amounts • Investigate the 52 cases with missing death grant data • Investigate the 3 members that have exceeded the LTA without a tax charge recorded • Investigate the 119 cases with missing Annual Allowance data, particularly the 2 schemes pay cases	• Medium • Medium • Medium • Medium • Medium • Low • **High** • **High**
Contracting Out	• Investigate the 47 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	• Medium • Medium • Medium • **High**

4 Appendices

4.1 Appendix A – TPR Guidance (In-Scope Tests)

Member Benefits

Condition	Status Tested	TPR Guidance
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).
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).

Condition	Status Tested	TPR Guidance
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.

Other Member Data

Condition	Status Tested	TPR Guidance
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.
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.

CARE Data

Condition	Status Tested	TPR Guidance
Accrued benefit details	Active, Deferred, Pensioner	Check that accrued benefit details are present if they are updated and recorded annually. If benefits are calculated from first principles when member leaves, all relevant salary & contribution will be required instead.
Revaluation percentage	Global Table	Check that there is a history of revaluation percentage for the accrued pension for each relevant year, if benefits have not been not uprated and recorded annually.

HMRC

Condition	Status Tested	TPR Guidance
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.

Contracting Out

Condition	Status Tested	TPR Guidance
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 (In-Scope)

Benefit Crystallisation 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	A lifetime allowance test is triggered through BCE6 whenever a member becomes entitled under a registered pension scheme to: • 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

Member Benefits

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
Divorce Details Eligible for Testing: Status 1, 2, 4, 5 & T where Calculation Date (DVC-CALDTE) has a value	Value is missing in total pension debit (DVC-TOTINI)	Value prior to 01/12/2000 is present in calculation date (DVC-CALDTE)	Value prior to 01/12/2000 is present in Payment Date (DVC-PAYDTE)	CETV (DVC-TVAMT) is blank or 0)	Pension debit (DVC-CONAMT) is blank or 0	Percentage split (DVC-PCSPLT) is blank, 0 or over 100
Tested: 70	Failed: 0	Failed: 0	Failed: 0	Failed: 0	Failed: 0	Failed: 0
Transfer In Details 1 Eligible for Testing: Status 1, 2, 4, 5 & T where transfer In details exist	Date received (ADD-TV-DT) is blank or 0 Only Actives (1), undecided leavers (2) and deferred (4) are counted for the TPR results	Transfer Value is blank or 0 (ADD-TV) and transfer is not a pre-01/04/2008 (09 S&NI) INTERFND crediting less than 183 days. Only Actives (1), undecided leavers (2) and deferred (4) are counted for the TPR results	Service (ADD-BD-CR) and transferred pension (ADD-RETP) are both blank or 0 Test is excluded from the TPR results	If service (ADD-BS-CR) > 0, service history must be present. There must be a service history line that starts (HIST-START) on the same date as previous scheme from ADD-FROM) Test is excluded from the TPR results	Type (ADD-TYPE) is not valid ie CLUB, INTERFND, NON- CLUB, PERSONAL, RESTITUTIO or some have INTRAFND Test is excluded from the TPR results	Date TV Received is invalid or < date joined fund (DJF) Test is excluded from the TPR results
Tested: 6629	Failed: 56	Failed: 7	Failed: 28	Failed: 112	Failed: 69	Failed: 76
Transfer In Details 2 Eligible for Testing: Status 1, 2, 4, 5 & T where transfer In details exist	Previous scheme name (ADD-PR-SCH) or employer reference (ADD-PR-EMP) must be present Test is excluded from the TPR results					
Tested: 6629	Failed: 0					

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
AVC Details Eligible for Testing: Status 1, 2, 4, 5 & T where AVC details exist	If AVC Details present, then start date (AVC-START) must be present Only Actives (1), undecided leavers (2) and deferred (4) are counted for the TPR results	If AVC Details present, then contract end date (AVC-TE-DUE) must be present and equal to or later than AVC-START Test is excluded from the TPR results	If AVC Details present and type (AVC-TYPE) is A, B, G, L, P, R, S then added years (AVC-ADDY) must be greater than 0 Only Actives (1), undecided leavers (2) and deferred (4) are counted for the TPR results	If AVC Details present and type (AVC-TYPE) is H, M then pension (AVC-P75T) must be greater than 0 and less than or equal to the scheme maximum Only Actives (1), undecided leavers (2) and deferred (4) are counted for the TPR results		
Tested: 5503	Failed: 0	Failed: 0	Failed: 0	Failed: 2		
Total Original Deferred Benefit Eligible for Testing: Status 4	No value in Initial Pension (DEF-TOT-IP)	The value in Initial Pension is between £0.01 and a small figure (default of £1.00) agreed with customer Test is excluded from the TPR results	No value in total current pension (DEF-TOT-CP)	The value in total current Pension is between £0.01 and a small figure (default of £1.00) agreed with customer Test is excluded from the TPR results	PI date (DEF-INC-DT) must be present and later than date joined fund (DJF)	Last PI date (DEF-PI-DT[1]) is earlier than last PI date processed by customer Test is excluded from the TPR results
Tested: 18009	Failed: 4	Failed: 0	Failed: 4	Failed: 0	Failed: 1	Failed: 24
Tranches of Original Deferred Benefit Eligible for Testing: Status 4	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)	'PEN' + 'UPEN' + 'TAPE' does not equal Total Initial Pension Test is excluded from the TPR results	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 a small figure (default of £1.00) agreed with customer	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	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 Test is excluded from the TPR results	Member with pre 01/04/2008 (09 S&NI) 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 Test is excluded from the TPR results
Tested: 18009	Failed: 0	Failed: 5	Failed: 10	Failed: 2	Failed: 0	Failed: 10

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
Total Gross Pension Eligible for Testing: 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 Test is excluded from the TPR results	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 Test is excluded from the TPR results	PI date (PEN-INC-DT) must be present and later than DJF	
Tested: 20008	Failed: 1	Failed: 0	Failed: 0	Failed: 0	Failed: 0	
Tranches of Pension Eligible for Testing: Status 5 & T	'PEN' tranche (PEN-TYPE) has a value less than or equal to a small figure (default of £1.00) agreed with customer Test is excluded from the TPR results	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	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	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	Last PI date (PEN-PI-DT[1]) is earlier than last PI date processed by customer	The first pension component on the list must be either 'PEN' or 'GMP' Test is excluded from the TPR results
Tested: 20008	Failed: 0	Failed: 0	Failed: 1	Failed: 0	Failed: 239	Failed: 11
Total Gross Dependant Pension Eligible for Testing: 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 Test is excluded from the TPR results	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 Test is excluded from the TPR results	PI date (DEP-INC-DT) must be present	
Tested: 3175	Failed: 0	Failed: 0	Failed: 0	Failed: 0	Failed: 8	

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
Tranches of Dependant Pension Eligible for Testing: 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 Test is excluded from the TPR results				
Tested: 3175	Failed: 0	Failed: 38				

Other Member Details

Pension Credit members are excluded from tests in this category.

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
Date of Leaving Eligible for Testing: Status 1, 2, 4, 5 & T	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 Test is excluded from the TPR results		
Tested: 69945	Failed: 91	Failed: 20	Failed: 3	Failed: 18		
Date Joined Scheme Eligible for Testing: Status 1, 2, 4, 5, 9 & T	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 Test is excluded from the TPR results				
Tested: 69945	Failed: 21	Failed: 0				
Employer Details Eligible for Testing: Status 1, 2, 4, 5, 9 & 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 Test is excluded from the TPR results	Employment type (CLASS) is blank Test is excluded from the TPR results		
Tested: 69945	Failed: 0	Failed: 21	Failed: 0	Failed: 0		

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
Salary (Final Salary members) Eligible for Testing: 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 Test is excluded from the TPR results	The latest instance of Pensionable remuneration contains a valid date (PEN-REM-DT) but there is no corresponding amount Test is excluded from the TPR results	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 Test is excluded from the TPR results	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 Test is excluded from the TPR results	For status 1 members the latest pensionable remuneration date must be equal to or later than the customer's last posting date Test is excluded from the TPR results
Tested: 64570	Failed: 522	Failed: 0	Failed: 0	Failed: 4	Failed: 7	Failed: 457
Contributions Eligible for Testing: 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. Test is excluded from the TPR results	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 Test is excluded from the TPR results				
Tested: 69945	Failed: 4270	Failed: 441				
Leavers Eligible for Testing: 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 Test is excluded from the TPR results			
Tested: 40851	Failed: 0	Failed: 0	Failed: 0			

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
Service Eligible for Testing: Status 1, 2, 4, 5, 9 & T	If DCCPS > DJF, and DJF < 01/04/2014(15 S&NI)), service history must be present Test is excluded from the TPR results					
Tested: 69945	Failed: 3					

CARE Benefits

Pension Credit members are excluded from tests in this category.

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
CARE data **Eligible for Testing:** All status 1 and status 2, 4, 5, 9 & T where Date Left is after 31/03/14 (31/03/15 in S&NI)	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 Test is excluded from the TPR results	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, TVINLGMN or TVINLG50	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 Test is excluded from the TPR results			
Tested: 39427	Failed: 55	Failed: 243	Failed: 67			
CARE revaluation **Eligible for Testing:** Revaluation Factor Table	Every 31/03 from 2015 (2016 in S&NI) to date must be present on factor table 000/B/00/684/2014/0101 2012	The rates on the table do not match the record of HM treasury rates Test is excluded from the TPR results				
	Failed: 0	Failed: 0				

HMRC

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
BCE 2 Eligible for Testing: Status 5 & T where Date Retired > 6/4/2006	Crystallisation Date (CRYS-CRSYSD) is not a valid date or is earlier than date left	PLA Value (CRYS-PLA) is blank	PLA% (CRYS-PLAPC) is blank Test is excluded from the TPR results			
Tested: 14976	Failed: 12	Failed: 0	Failed: 11			
BCE 5 Eligible for Testing: Status 4 & T	Any member of these deferred statuses where the member is over the age of 75 Test is excluded from the TPR results					
Tested: 18009	Failed: 2					
BCE 6 Eligible for Testing: Status 5 & T where Date Retired > 6/4/2006 and Age at Date Retired < 75	Crystallisation Date is not a valid date (CRYS-PPD) or is earlier than date left Test is excluded from the TPR results as they are included in BCE2	PCLS amount (CRYS-PPA) is blank if PEN-TOT-AL is > zero	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 Test is excluded from the TPR results			
Tested: 14974	Failed: 12	Failed: 6	Failed: 0			

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
BCE 7 Eligible for Testing: Status 7 where Date of Death (from Exit Details) is after 6/4/06 and within 5 years of Date Retired	Total death grant (CDTC-TOTLS) is blank (To be checked in first run and removed if deemed not relevant.) Test is excluded from the TPR results	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) Test is excluded from the TPR results				
Tested: 374	Failed: 46	Failed: 6				
BCE 8 Eligible for Testing: Status 3 where Date Left is > 6/4/2006 and there is a value in QROPS Transfer Date	QROPS Transfer Date (CRYS-TFRD) is not a valid date or is earlier than date left Test is excluded from the TPR results	QROPS Transfer Amount (CRYS-TFRA) is blank Test is excluded from the TPR results	Date of Birth (DOB) is not a valid date Test is excluded from the TPR results	Age at QROPS Transfer Date is over 75 Test is excluded from the TPR results		
Tested: 32	Failed: 0	Failed: 0	Failed: 0	Failed: 0		

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
Lifetime Allowance Charge paid Eligible for Testing: 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)	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)					
Tested: 14933	Failed: 3					
Annual Allowance Eligible for Testing: Status 1	Latest annual allowance PIP end date is earlier than the latest run by the customer	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 Test is excluded from the TPR results				
Tested: 26165	Failed: 117	Failed: 2				

Contracting Out

Pension Credit members are excluded from tests in this category.

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
Date Contracted Out **Eligible for Testing:** Status 1, 2, 4, 5 & T	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: 66219	Failed: 47	Failed: 0	Failed: 0			
NI Contributions/Earnings History **Eligible for Testing:** Status 1, 2, 4, 5 & T where NI-Table is not E and date contracted out is on or after 6/4/78 AND before 6/4/1997	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	For one or more of the Period End Dates, there is not a corresponding value in Amount Test is excluded from the TPR results	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)	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)	Fail C and Fail D both occurred	
Tested: 14479	Failed: 0	Failed: 55	Failed: 0	Failed: 0	Failed: 230	
Pre 88 GMP **Eligible for Testing:** Status 4, 5 & T where Contract Out SSPA75 is before 6/4/88	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: 6877	Failed: 54	Failed: 0	Failed: 0			

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
Post 88 GMP **<u>Eligible for Testing:</u>** Status 4, 5 & T where Contract Out SSPA75 is before 6/4/97 and Date Left is after 6/5/1988	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: 13717	Failed: 246	Failed: 324	Failed: 0			

Aquila Heywood, 1st Floor, Hamilton House, Church Street,
Altrincham, Cheshire, WA14 4DR
W: www.aquilaheywood.co.uk T: 0161 613 4200

Aquila Heywood