



Aquila Heywood

Local Government Pension Scheme Scheme-specific Data Quality Report Dorset County Pension Fund



June 2021

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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 Dorset County Pension Fund (Dorset), Aquila Heywood has completed a review of Dorset 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 Dorset. To provide focus on the key areas of scheme-specific data to be addressed, each data category is measured against an agreed benchmark.

In 2020, 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

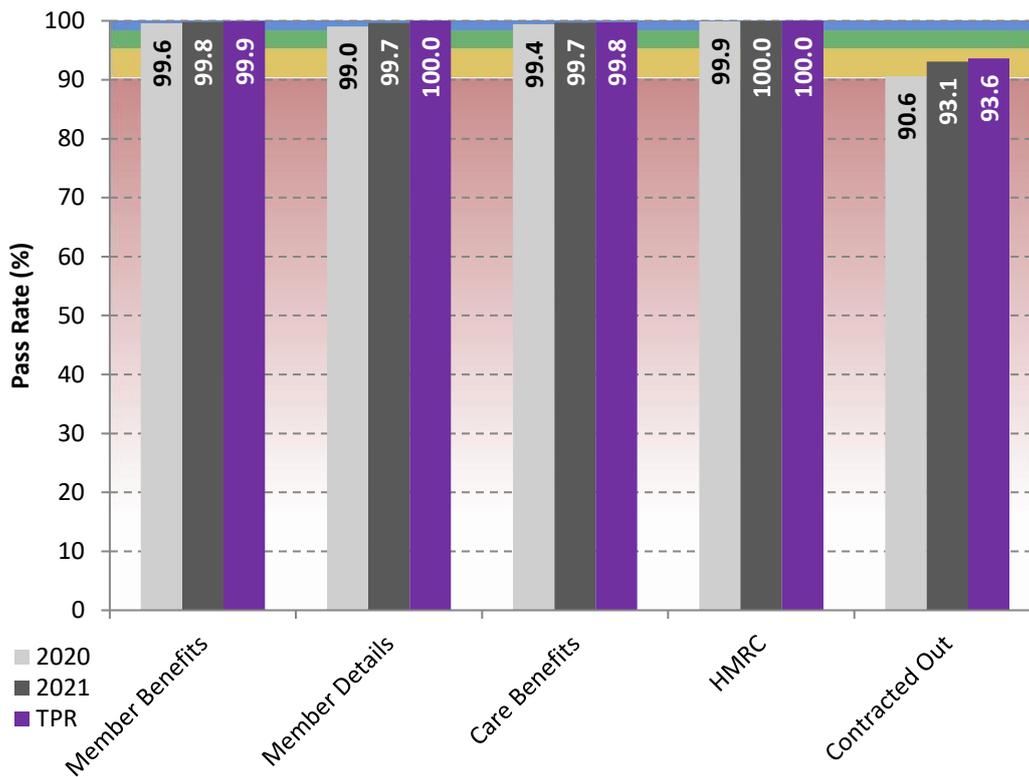
The benchmarks applied to the results presented in this report were agreed between Dorset and Aquila Heywood. The categories and thresholds are as follows:

Category	Pass Threshold
Blue	Pass rate \geq 98%
Green	95% \leq Pass rate $<$ 98%
Amber	90% \leq 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 Dorset’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 Dorset’s Live Altair service on 15th June 2021 for all tests. The 2020 tests were generated from data extracted on 16th July 2020. The overall percentage of tests passed for Dorset’s scheme-specific data is **98.9%**, an improvement over the 2020 score of 98.2%. The percentage of member records without a single scheme-specific data failure is **94.9%**. This represents an improvement of 3.6% over the 2020 score of 91.3%.



The total number of member records tested is 118,464, an increase of 2,114 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 62,111 members qualified for one or more checks as part of the in-scope conditions under this category, an increase of 1,354 on 2020. Dorset set a minimum 90% benchmark target and achieved a **99.8%** pass rate, placing it in the highest blue benchmark. This pass rate is a **0.2%** improvement on 2020. The detailed analysis of each condition is in Section 2.1, but all 10 of the Data Conditions specified attained the highest benchmark category (Blue, >98%). The condition with the largest increase in the number of fails was **Tranches of Original Deferred Benefits** where an additional 9 members failed a test.

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 77,933 members qualified for one or more checks as part of the in-scope conditions under this category, an increase of 2,110 on 2020. Dorset set a minimum 90% benchmark target and achieved a **99.7%** pass rate, attaining the highest blue benchmark. An improvement of **0.7%** from 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 **97.9%** of members passed, however this represents a **4.2%** increase on 2020.

1.4.3 CARE Benefits

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

A total number of 43,916 members qualified for the checks as part of the in-scope conditions under this category, an increase of 1,363 on 2020. Dorset set a 90% minimum benchmark target and achieved a **99.7%** pass rate, placing CARE benefits in the highest blue benchmark. This pass rate represents a **0.3%** improvement 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 66,197 members qualified for one or more checks as part of the in-scope conditions under this category, an increase of 1,176 on 2020. The conditions within this category have been expanded for clarity and are detailed in Appendix B.

Dorset set a 90% minimum benchmark target and achieved a pass rate rounded to **100%** placing the category in the highest blue category. This pass rate represents 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 **90.2%** placing the condition in the amber benchmark and represents an increase of **0.8%** since 2020 due to an increase in the number of members qualifying for a test. The bulk of the failed cases did not have a death grant recorded where one was expected.

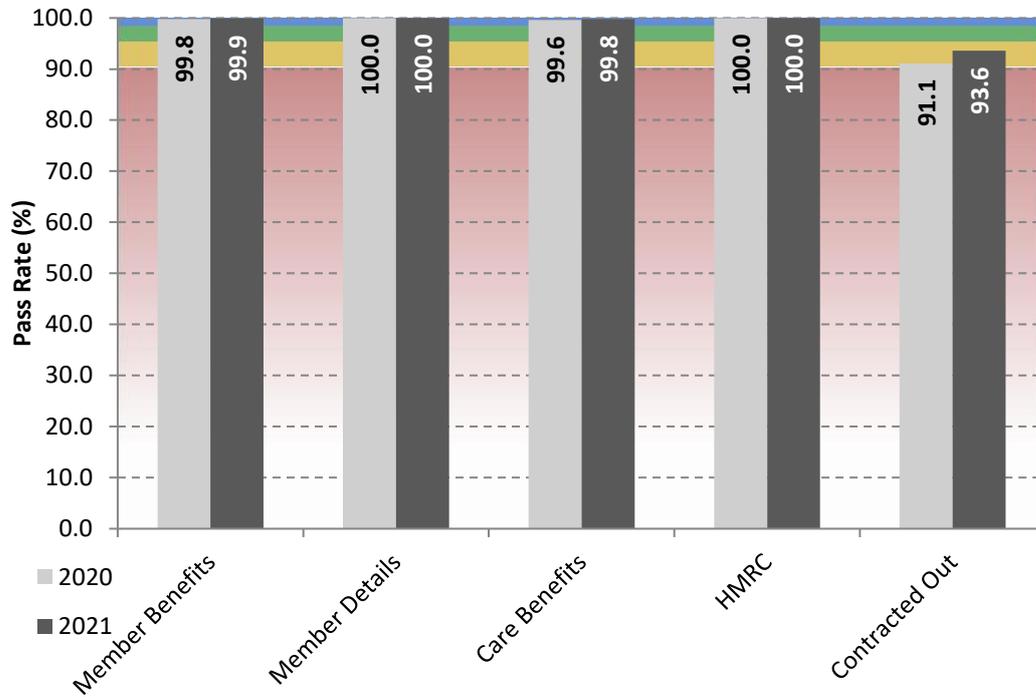
1.4.5 Contracting Out

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

A total number of 71,937 members qualified for one or more checks as part of the in-scope conditions under this category, an increase of 373 on 2020. Dorset set a 90% minimum benchmark target and achieved a **93.1%** pass rate, placing Contracting Out in the amber benchmark. This pass rate is a **2.5%** increase on 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 18 members failed a test giving a rounded **100%** pass rate. The remaining three categories in Contracting Out were benchmarked as red but with increases in the scores to 2020 of over 5% in each category. 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.

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 **96.9%**. This represents a 1.3% improvement on the 2020 score of 95.6%. This is the figure to be quoted on the scheme return to TPR. The results for each qualifying category are shown below:



1.6 Other Information

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

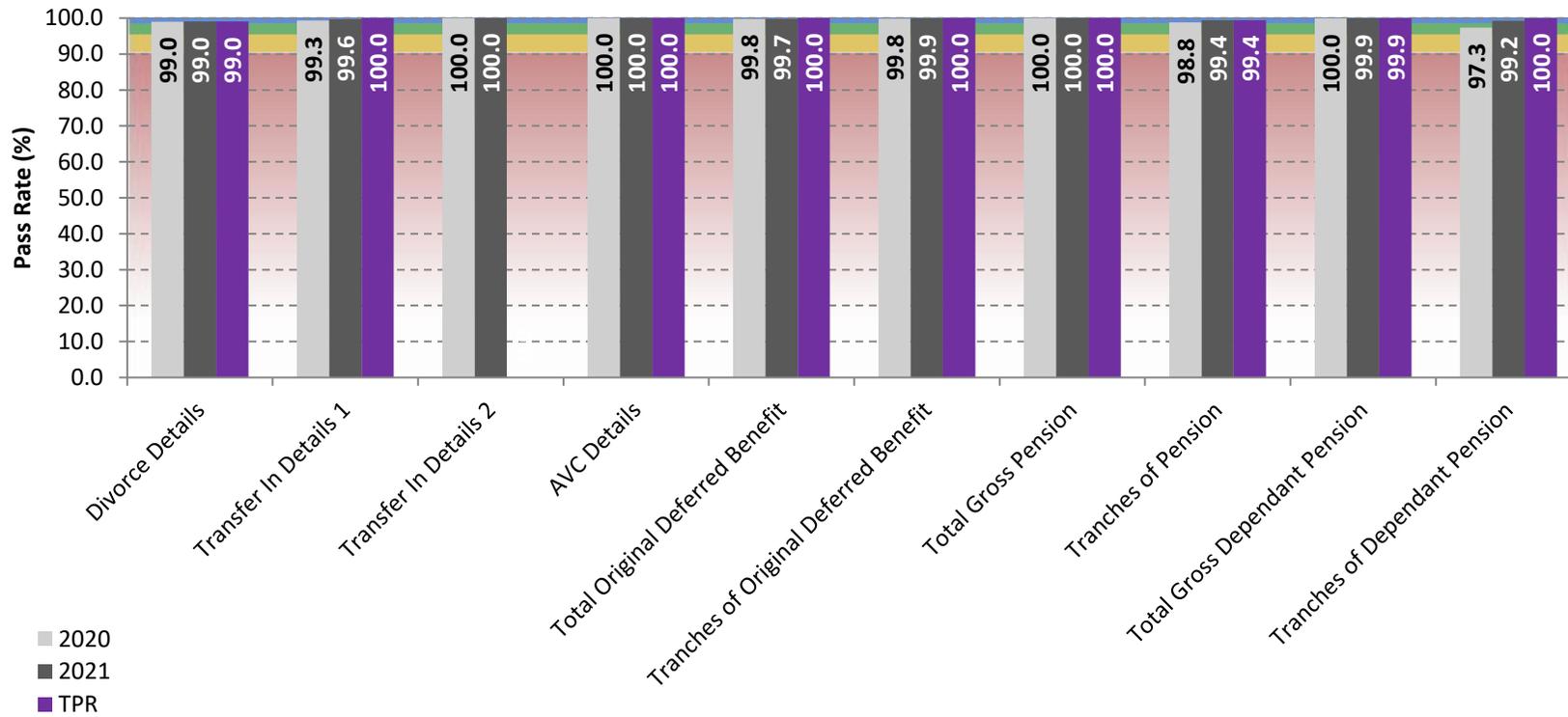
- **Scheme-specific Data Results** – results of each in-scope condition per category along with the number of members tested, main failures and suggested risks and actions
- **Appendices** – details to qualify failures against each condition, along with a list of TPR’s guidance relating to the Local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

Where possible, Aquila Heywood has provided advice and suggested next actions to work with Dorset in implementing a solution to any data anomalies. This document is the start point for Dorset data management policy and Aquila Heywood will agree with Dorset 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 <u>Eligible for Testing:</u> Status 1, 2, 4, 5 & T where Calculation Date (DVC-CALDTE) has a value	104 (+7)	103 (+7)	99% (+0.07%)	99% (+0.07%)	Fail A: 0 Fail B: 0 Fail C: 0 Fail D: 0 Fail E: 1 Fail F: 0	1 member has a blank pension debit amount. The same result as 2020. This test counts towards the core TPR score.
Transfer In Details 1 <u>Eligible for Testing:</u> Status 1, 2, 4, 5 & T where transfer In details exist	8424 (+199)	8394 (+224)	99.6% (+0.31%)	100% (0%)	Fail A: 0 Fail B: 0 Fail C: 2 Fail D: 24 Fail E: 6 Fail F: 0	25 member records have been corrected since 2020 leading to an improvement of 0.31% in the pass rate for this condition. There are 2 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. A common fail with 24 instances is where there is a service credit, but no corresponding service dates on the service history that should be investigated urgently. 6 instances concerned a missing transfer type which were all received in 2021. This fault may lead to incorrect reporting but will not affect benefits for these members.

Condition	Qualifying Members		Pass Rate		Areas for Review	Comments
	Tested (change)	Passed (change)	Overall (change)	TPR (change)		
Transfer In Details 2 <u>Eligible for Testing:</u> Status 1, 2, 4, 5 & T where transfer In details exist	8424 (+199)	8424 (+199)	100% (0%)	N/A	Fail A: 0	All members passed the test in this condition for the third consecutive year.
AVC Details <u>Eligible for Testing:</u> Status 1, 2, 4, 5 & T where AVC details exist	4007 (+83)	4007 (+83)	100% (0%)	100% (0%)	Fail A: 0 Fail B: 0 Fail C: 0 Fail D: 0	All members passed tests in this condition for the second consecutive year.
Total Original Deferred Benefit <u>Eligible for Testing:</u> Status 4	24889 (+96)	24822 (+87)	99.7% (-0.04%)	100% (+0.01%)	Fail A: 0 Fail B: 1 Fail C: 0 Fail D: 0 Fail E: 0 Fail F: 66	The number of members failing tests in this condition has increased by 9 since 2020 translating to a 0.04% decrease in the pass rate. 1 member has a value in initial pension that is less than £0.50. 66 members have a latest PI date earlier than the latest PI date processed. These cases should be investigated ahead of producing deferred ABS

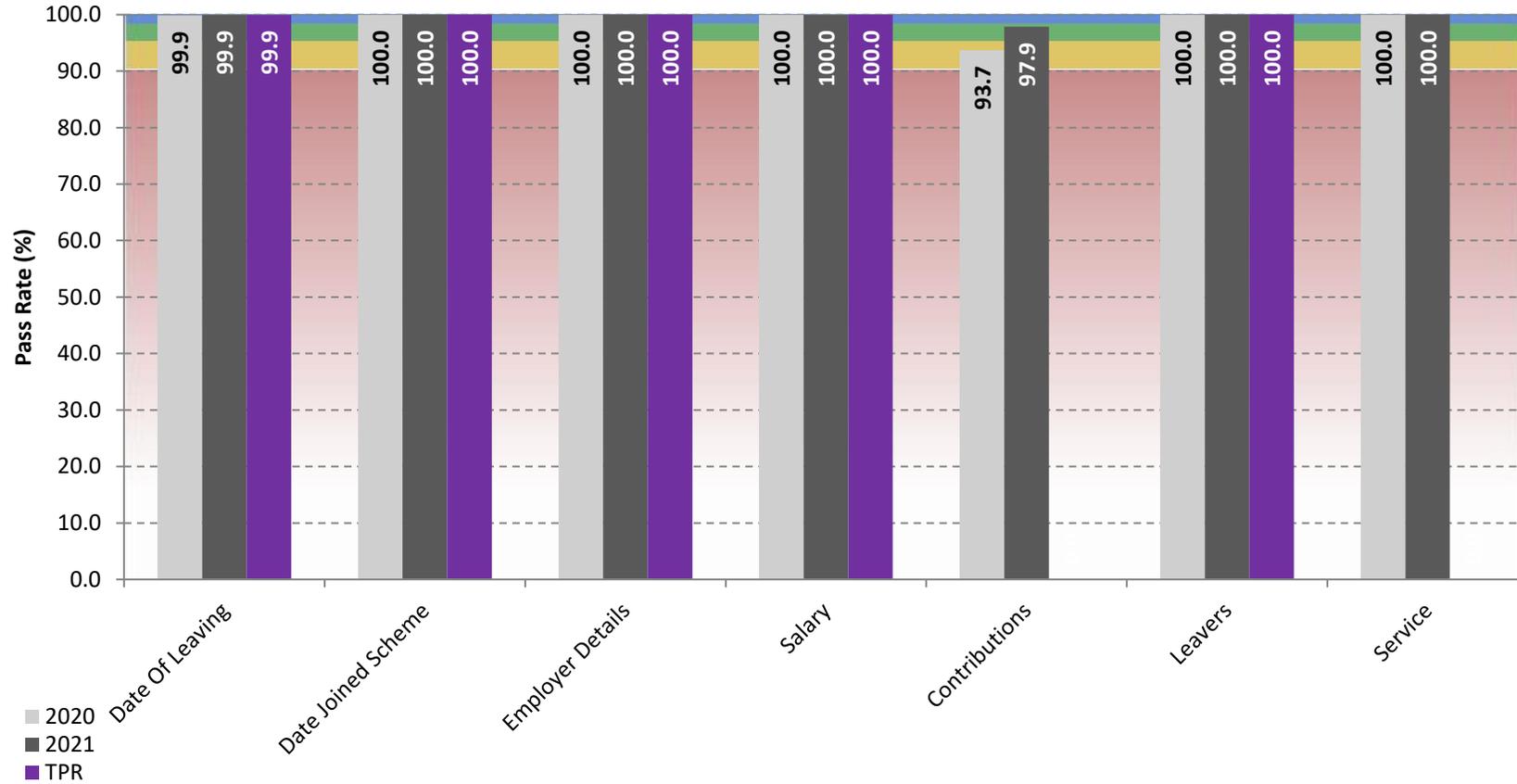
Condition	Qualifying Members		Pass Rate		Areas for Review	Comments
	Tested (change)	Passed (change)	Overall (change)	TPR (change)		
Tranches of Original Deferred Benefit <u>Eligible for Testing:</u> Status 4	24889 (+96)	24875 (+128)	99.9% (+0.13%)	100% (0%)	Fail A: 1 Fail B: 11 Fail C: 0 Fail D: 0 Fail E: 0 Fail F: 2	<p>The number of members failing tests in this condition has reduced by 32 to 14 since 2020.</p> <p>1 member is missing or has a small PEN tranche which is a mandatory amount and counts towards the TPR score.</p> <p>11 members had a total initial pension that did not equal the total of the protected, unprotected and tapered pensions. 2 members with pre-08 service did not have a scheme lump sum recorded. Neither of these tests are included in the TPR core tests.</p>
Total Gross Pension <u>Eligible for Testing:</u> Status 5 & T	21793 (+864)	21790 (+863)	100% (0%)	100% (0%)	Fail A: 0 Fail B: 2 Fail C: 1 Fail D: 0 Fail E: 0	<p>The number of members failing tests in this condition has increased by 1 to 3 members.</p> <p>1 member is missing a total current pension value. This test counts towards the TPR score.</p> <p>2 members have an initial pension of less than £0.50. This test does not count towards the TPR core results.</p>

Condition	Qualifying Members		Pass Rate		Areas for Review	Comments
	Tested (change)	Passed (change)	Overall (change)	TPR (change)		
Tranches of Pension <u>Eligible for Testing:</u> Status 5& T	21793 (+864)	21667 (+983)	99.4% (+0.59%)	99.4% (+0.59%)	Fail A: 2 Fail B: 0 Fail C: 1 Fail D: 0 Fail E: 122 Fail F: 1	<p>126 members now fail tests in this condition which is a decrease of 119 on the 245 members that failed in 2020. This has resulted in a 0.59% increase in the pass rate.</p> <p>1 member with post 2014 service has a missing or small CARE component and 122 members have a latest PI date earlier than the latest processed, a decrease of 117 since 2020. These tests are included in the TPR core results.</p> <p>2 members are either missing or have a small value in the PEN tranche which is mandatory. 1 member does not have PEN or GMP as the first component. These tests do not count in the TPR core results.</p>
Total Gross Dependant Pension <u>Eligible for Testing:</u> Status 6	2894 (+105)	2892 (+104)	99.9% (-0.03%)	99.9% (-0.03%)	Fail A: 2 Fail B: 0 Fail C: 1 Fail D: 0 Fail E: 1	<p>The number of members failing tests in this condition has increased by 1 to 2 since 2020.</p> <p>2 members have no initial pension value, of which 1 is also missing a current pension value and a PI effective date. These tests counts towards the TPR core results.</p>

Condition	Qualifying Members		Pass Rate		Areas for Review	Comments
	Tested (change)	Passed (change)	Overall (change)	TPR (change)		
Tranches of Dependant Pension <u>Eligible for Testing:</u> Status 6	2894 (+105)	2872 (+157)	99.2% (+1.89%)	100% (0%)	Fail A: 1 Fail B: 21	<p>The number of members failing tests in this condition has decreased by 52 leading to a increase of 1.89% in the pass rate.</p> <p>1 member failed the only test included in the TPR core results. The member is either missing or has a small value in the PEN tranche.</p> <p>21 members have a last PI date earlier than the latest date processed by Dorset and should be investigated as a high priority to ensure correct benefits are in payment.</p>

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.

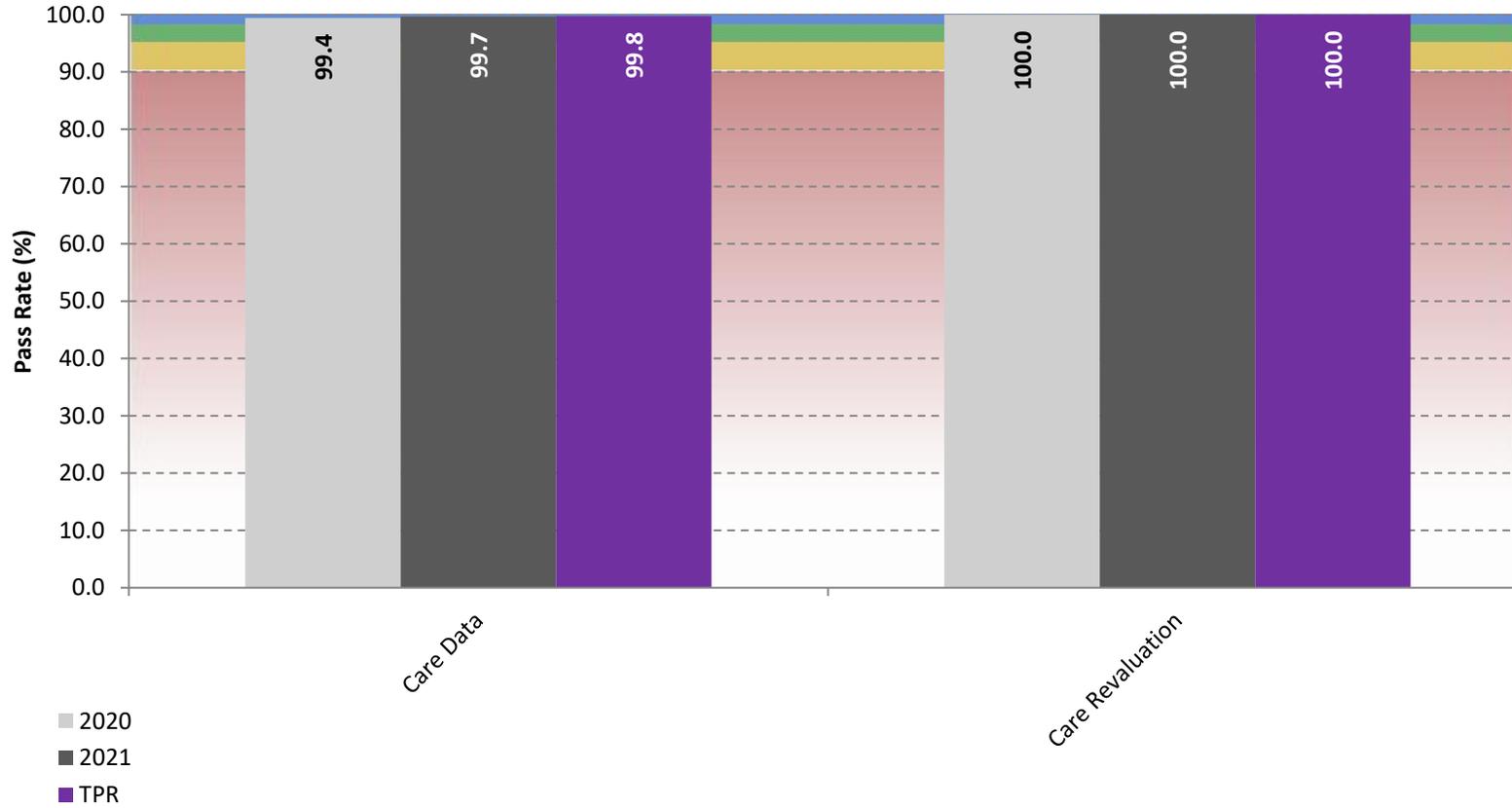
Condition	Qualifying Members		Pass Rate		Areas for Review	Comments
	Tested (change)	Passed (change)	Overall (change)	TPR (change)		
Date of Leaving <u>Eligible for Testing:</u> Status 1, 2, 4, 5, 9 & T	77933 (+2110)	77877 (+2166)	99.9% (+0.08%)	99.9% (+0.08%)	Fail A: 10 Fail B: 0 Fail C: 29 Fail D: 17	The number of members failing a test in this condition has decreased from 112 to 56 from 2020 resulting in a 0.08% increase in the pass rate. 10 members have a blank or invalid data left and this should be investigated as their benefits may be incorrect. 6 members failed this test last year. 29 members have a date joined fund that is later than or equal to date left, down from 93 in 2020. These 2 tests are included in the TPR core results. 17 active members have a date of leaving present without a previous deferred or frozen leaver status.
Date Joined Scheme <u>Eligible for Testing:</u> Status 1, 2, 4, 5, 9 & T	77933 (+2110)	77932 (+2111)	100% (+0%)	100% (0%)	Fail A: 0 Fail B: 1	The number of members failing a test in this condition has reduced by 1. 1 member has a date joined fund earlier or equal to their 15 th birthday. This test is not included in the TPR core results.
Employer Details <u>Eligible for Testing:</u> Status 1, 2, 4, 5, 9 & T	77933 (+2110)	77933 (+2111)	100% (+0%)	100% (0%)	Fail A: 0 Fail B: 0 Fail C: 0 Fail D: 0	No members have failed tests in this condition. In 2020, 1 member failed a test.

Condition	Qualifying Members		Pass Rate		Areas for Review	Comments
	Tested (change)	Passed (change)	Overall (change)	TPR (change)		
Salary (Final Salary members) <u>Eligible for Testing:</u> Status 1, 2, 4, 5, 9 & T	67966 (+1323)	67936 (+1300)	100% (-0%)	100% (-0%)	Fail A: 13 Fail B: 0 Fail C: 0 Fail D: 2 Fail E: 0 Fail F: 26	<p>The number of members failing tests in this condition has increased from 7 to 30.</p> <p>13 members with pre-2014 service have a blank entry for their latest pay date. No members failed this test in 2020. This test is included in the TPR core results.</p> <p>2 deferred members have a blank or small pensionable pay on their deferred details. 26 members had a latest salary recorded that was earlier than the latest bulk update by Dorset and should be investigated to determine if they are still active members. Neither of these tests are included in the TPR core results.</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>
Contributions <u>Eligible for Testing:</u> Status 1, 2, 4, 5, 9 & T	77933 (+2110)	76262 (+5213)	97.9% (+4.15%)	N/A	Fail A: 1379 Fail B: 412	<p>The number of failed tests in this condition has decreased from 4774 to 1671 representing an increase in the pass rate of 4.15%.</p> <p>This condition is excluded from the TPR core results.</p> <p>1379 are missing the rolled up contribution total. The bulk contribution totalling calculation will populate the rolled up contribution total for active members where contributions exist. 412 members did not have a contribution posting for the latest bulk update by Dorset and these should be investigated to determine if they are still active members. 120 members failed both tests.</p>

Condition	Qualifying Members		Pass Rate		Areas for Review	Comments
	Tested (change)	Passed (change)	Overall (change)	TPR (change)		
Leavers <u>Eligible for Testing:</u> Status 4, 5, 9 & T	51908 (+358)	51908 (+360)	100% (+0%)	100% (+0%)	Fail A: 0 Fail B: 0 Fail C: 0	2 members failed tests in this condition in 2020. All members now pass all tests in this condition.
Service <u>Eligible for Testing:</u> Status 1, 2, 4, 5, 9 & T	77933 (+2110)	77933 (+2113)	100% (+0%)	N/A	Fail A: 0	3 members failed tests in this condition in 2020. All members now pass all tests in this condition.

2.3 CARE Benefits

2.3.1 Data Results

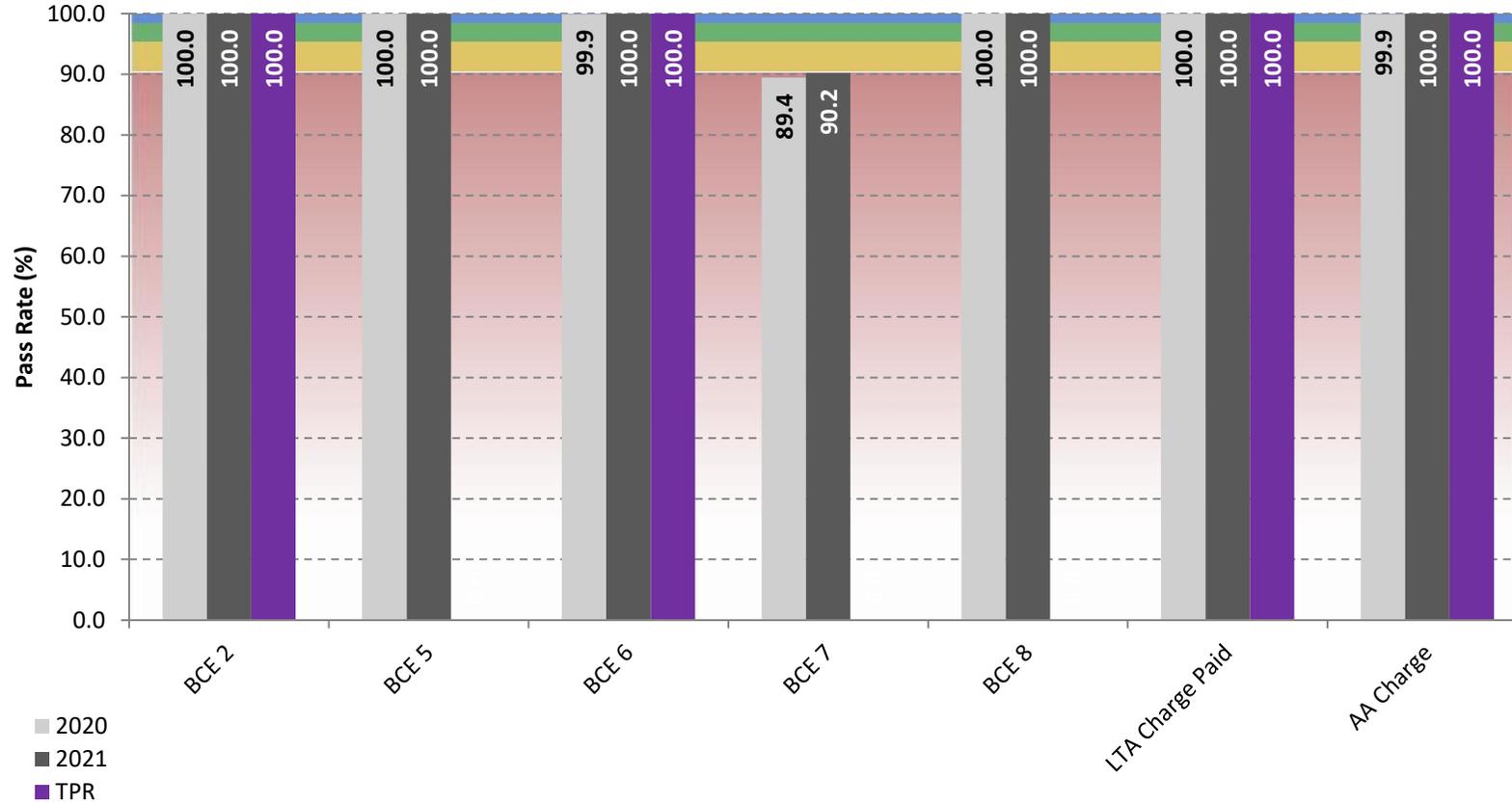


2.3.2 Analysis of Results

Condition	Qualifying Members		Pass Rate		Areas for Review	Comments
	Tested (change)	Passed (change)	Overall (change)	TPR (change)		
CARE data <u>Eligible for Testing:</u> Status 1, 2, 4, 5, 9 & T	43916 (+1363)	43790 (+1487)	99.7% (+0.3%)	99.8% (+0.18%)	Fail A: 14 Fail B: 103 Fail C: 40	<p>The number of failed tests in this condition has decreased from 250 to 126 translating to a 0.3% improvement in the pass rate.</p> <p>103 members appear to be missing at least one year-end entry of CARE data. This has reduced by 72 since 2020. Some members failing this test joined the fund in March and may not have been received payment in the scheme year of entry so may be genuine exceptions. This test is included in the TPR core results.</p> <p>There are 14 members without CARE data where some is expected, while 40 members have a contribution entry recorded for a 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 Benefits Statements cannot be processed without this information.</p>
CARE Revaluation <u>Eligible for Testing:</u> 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



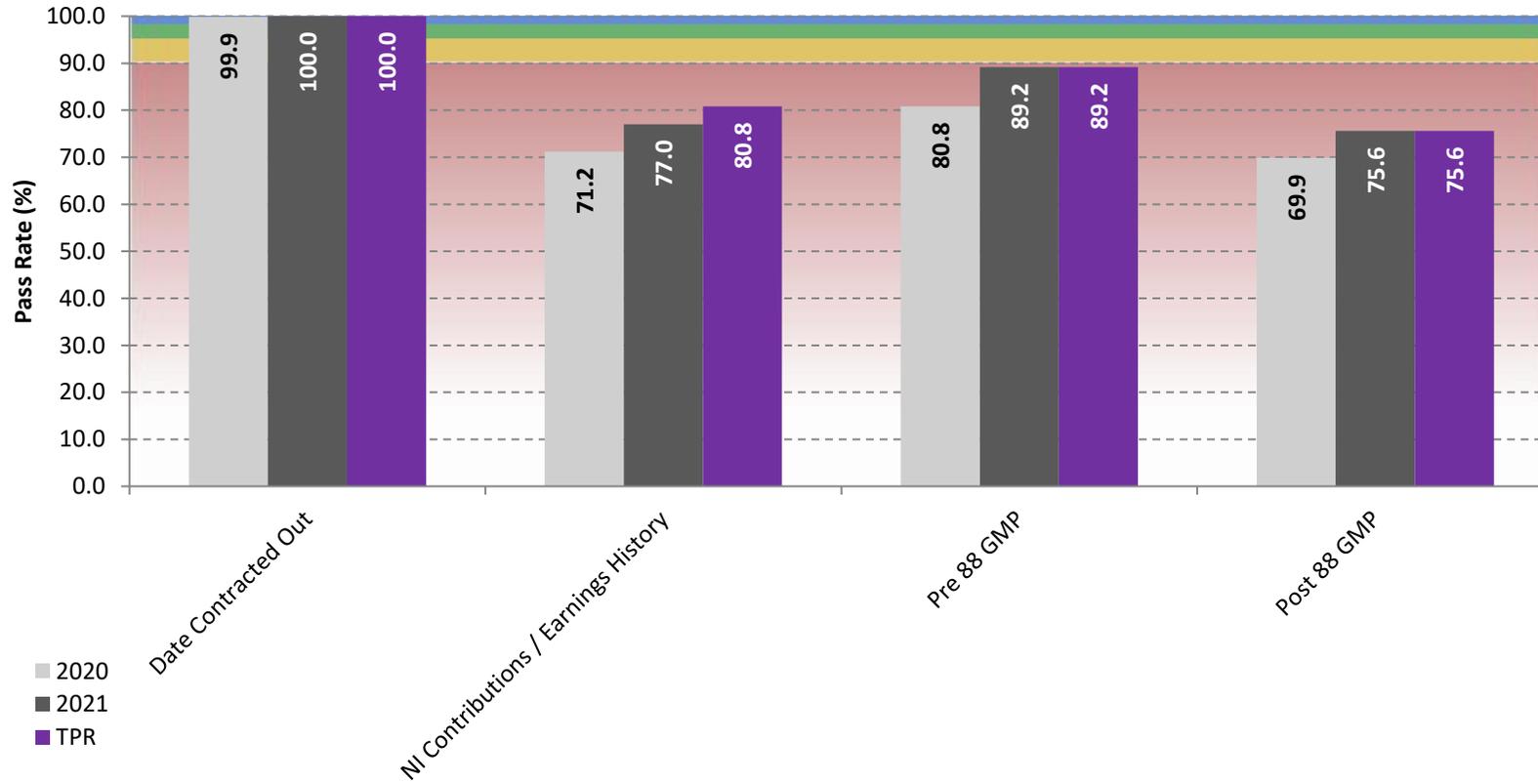
2.4.2 Analysis of Results

Condition	Qualifying Members		Pass Rate		Areas for Review	Comments
	Tested (change)	Passed (change)	Overall (change)	TPR (change)		
BCE 2 <u>Eligible for Testing:</u> Status 5 & T where Date Retired > 6/4/2006	16576 (+1144)	16576 (+1145)	100% (+0.01%)	100% (0%)	Fail A: 0 Fail B: 0 Fail C: 0	All members tested passed all tests in this condition, in 2020 1 member failed a test.
BCE 5 <u>Eligible for Testing:</u> Status 4 & T	24892 (+98)	24888 (+95)	100% (0%)	N/A	Fail A: 4	1 member had failed the test in 2020. 4 members with deferred benefits are over the age of 75. This test is not included in the TPR core tests.
BCE 6 <u>Eligible for Testing:</u> Status 5 & T members where Date Retired > 6/4/2006 and Age at Date Retired < 75	16569 (+1144)	16568 (+1152)	100% (+0.05%)	100% (+0.06%)	Fail A: 0 Fail B: 0 Fail C: 1	9 members failed tests in this condition on 2020. There is now 1 member failing tests. 1 member has invalid crystallisation data recorded following serious ill-health. This test is not included in the TPR core results.
BCE 7 <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	306 (+22)	276 (+22)	90.2% (+0.76%)	N/A	Fail A: 17 Fail B: 13	30 members failed tests in this condition for a fourth consecutive year. This condition is not included in the TPR core tests. 17 members have a death grant of zero where a value was expected. 13 members have a total death grant value but at least one of the crystallised value and percentage at the date of death is blank or 0.

Condition	Qualifying Members		Pass Rate		Areas for Review	Comments
	Tested (change)	Passed (change)	Overall (change)	TPR (change)		
BCE 8 <u>Eligible for Testing:</u> Status 3 members where Date Left is > 6/4/2006 and there is a value in QROPS Transfer Date	33 (0)	33 (0)	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 fifth consecutive year. This condition is not included in the TPR core tests.
Lifetime Allowance Charge Paid <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)	16569 (+1141)	16567 (+1146)	100% (+0.03%)	100% (+0.03%)	Fail A: 2	7 members failed this test in 2020, there are now 2 member fails. 2 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 <u>Eligible for Testing:</u> Status 1 members	24390 (-88)	24385 (-77)	100% (+0.04%)	100% (+0.04%)	Fail A: 5 Fail B: 0	16 members failed tests in this condition in 2020. This has now reduced to 5 resulting in a 0.04% increase in the pass rate. There are 5 active members without the latest AA data recorded that was processed by Dorset. This test is included in the TPR core results.

2.5 Contracting Out

2.5.1 Data Results



2.5.2 Analysis of Results

Condition	Qualifying Members		Pass Rate		Areas for Review	Comments
	Tested (change)	Passed (change)	Overall (change)	TPR (change)		
Date Contracted Out <u>Eligible for Testing:</u> Status 1, 2, 4, 5 & T members	71937 (+373)	71919 (+433)	100% (+0.08%)	100% (+0.08%)	Fail A: 18 Fail B: 0 Fail C: 0	78 members failed tests in this condition in 2020. 18 members now have a blank DCO and joined prior to 6/4/16. 9 are active members and 1 is a leaver awaiting processing. The remaining 8 are deferred or pensioners. This test is included in the TPR core results.
NI Contributions / Earnings History <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	14583 (-896)	11229 (+211)	77% (+5.82%)	80.8% (+6.06%)	Fail A: 0 Fail B: 712 Fail C: 0 Fail D: 0 Fail E: 2801	The number of members failing tests in this condition has decreased by 1107 to 3354 while the number qualifying for tests has reduced by 896, resulting in a 5.82% increase in the pass rate. 2801 members have neither a full NI earnings history nor a GMP recorded (Failed both C and D simultaneously) this has increased by 1110 since 2020. These tests are included in the TPR core results. 712 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.
Pre 88 GMP <u>Eligible for Testing:</u> Status 4, 5 & T members where Contract Out SSPA75 is before 6/4/88	6306 (-776)	5624 (-98)	89.2% (+8.39%)	89.2% (+8.39%)	Fail A: 682 Fail B: 0 Fail C: 0	The number of members failing tests in this condition has decreased by 678 to 682. The number of members qualifying for these tests has fallen by 776, resulting in an 8.39% increase in the pass rate. 682 members that have left with pre 1988 service are missing a GMP at exit. 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)		
Post 88 GMP <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	13503 (-661)	10209 (+315)	75.6% (+5.75%)	75.6% (+5.75%)	Fail A: 3094 Fail B: 2984 Fail C: 0	<p>The number of members failing tests in this condition has decreased by 976 to 3294 while the number qualifying for tests has reduced by 661, resulting in a 5.75% increase in the pass rate.</p> <p>Of the 3294 members who failed a test; 2784 are missing both a value for Total GMP and a value for Post 88 GMP at exit. A further 310 members are missing just a Total GMP and 200 members are missing Post 88 GMP at exit. These tests are included in the TPR core results.</p>

3 Data Correction Plan

The table below provides Dorset 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	<ul style="list-style-type: none"> • Investigate the 1 incorrect divorce record • Investigate the 30 cases with incomplete Transfer In data with a high priority as benefits may be incorrect • Correct the 81 issues with deferred benefit cases prior to running deferred annual benefit statements • Investigate the 129 defects in pension benefits • Investigate the 24 Dependant Pensioner cases • Investigate all cases where the latest PI does not appear to have been applied 	<ul style="list-style-type: none"> • High • High • High • High • High • VERY HIGH
Other Member Data	<ul style="list-style-type: none"> • Investigate the 56 cases with either an unexplained date of leaving present or a missing date of leaving • Investigate the 1 case with an incorrect date for when they joined the Scheme • Investigate the 30 final salary pay issues prior to running annual benefit statements • Investigate cases with missing contributions prior to running annual benefit statements 	<ul style="list-style-type: none"> • Low • High • High • Medium
CARE Data	<ul style="list-style-type: none"> • Investigate all data issues in this category by status prior to issuing annual benefit statements for that status. Pensioners should be investigated as soon as possible to ensure correct benefits are in payment 	<ul style="list-style-type: none"> • High

Data Category	Milestone	Suggested Priority
HMRC	<ul style="list-style-type: none"> • Investigate the 4 members with deferred benefits that are over the age of 75 • Investigate the 1 case with invalid serious ill-health crystallisation data • Investigate the 30 cases with missing death grant data • Investigate the 2 members that has exceeded the LTA without a tax charge recorded • Investigate the 5 cases with missing Annual Allowance data 	<ul style="list-style-type: none"> • Medium • Medium • Low • High • High
Contracting Out	<ul style="list-style-type: none"> • Investigate the 18 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 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	<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

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 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: 104	Failed: 0	Failed: 0	Failed: 0	Failed: 0	Failed: 1	Failed: 0
Transfer In Details 1 <u>Eligible for Testing:</u> 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) 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: 8424	Failed: 0	Failed: 0	Failed: 2	Failed: 24	Failed: 6	Failed: 0
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) or employer reference (ADD-PR-EMP) must be present Test is excluded from the TPR results					
Tested: 8424	Failed: 0					

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
AVC Details <u>Eligible for Testing:</u> 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: 4007	Failed: 0	Failed: 0	Failed: 0	Failed: 0		
Total Original Deferred Benefit <u>Eligible for Testing:</u> 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 £0.50) 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 £0.50) 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: 24889	Failed: 0	Failed: 1	Failed: 0	Failed: 0	Failed: 0	Failed: 66
Tranches of Original Deferred Benefit <u>Eligible for Testing:</u> 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 £0.50) 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 £0.50) 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 £0.50) 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 £0.50) 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 £0.50) agreed with customer Test is excluded from the TPR results
Tested: 24889	Failed: 1	Failed: 11	Failed: 0	Failed: 0	Failed: 0	Failed: 2

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
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 £0.50) agreed with customer <i>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 £0.50) agreed with customer <i>Test is excluded from the TPR results</i>	PI date (PEN-INC-DT) must be present and later than DJF	
Tested: 21793	Failed: 0	Failed: 2	Failed: 1	Failed: 0	Failed: 0	
Tranches of Pension <u>Eligible for Testing:</u> Status 5 & T	'PEN' tranche (PEN-TYPE) has a value less than or equal to a small figure (default of £0.50) agreed with customer <i>Test is excluded from the TPR results</i>	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 £0.50) 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 £0.50) 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 £0.50) 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' <i>Test is excluded from the TPR results</i>
Tested: 21793	Failed: 2	Failed: 0	Failed: 1	Failed: 0	Failed: 122	Failed: 1
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 £0.50) agreed with customer <i>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 £0.50) agreed with customer <i>Test is excluded from the TPR results</i>	PI date (DEP-INC-DT) must be present	
Tested: 2894	Failed: 2	Failed: 0	Failed: 1	Failed: 0	Failed: 1	

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
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 £0.50) 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: 2894	Failed: 1	Failed: 21				

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 <u>Eligible for Testing:</u> 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: 77933	Failed: 10	Failed: 0	Failed: 29	Failed: 17		
Date Joined Scheme <u>Eligible for Testing:</u> 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: 77933	Failed: 0	Failed: 1				
Employer Details <u>Eligible for Testing:</u> 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: 77933	Failed: 0	Failed: 0	Failed: 0	Failed: 0		

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
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>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>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 £0.50) agreed with customer <i>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 £0.50) agreed with customer <i>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>Test is excluded from the TPR results</i>
Tested: 67966	Failed: 13	Failed: 0	Failed: 0	Failed: 2	Failed: 0	Failed: 26
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 £0.50) agreed with customer <i>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>Test is excluded from the TPR results</i>				
Tested: 77933	Failed: 1379	Failed: 412				
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				
Tested: 51908	Failed: 0	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 Test is excluded from the TPR results					
Tested: 77933	Failed: 0					

CARE Benefits

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
CARE data <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)	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: 43916	Failed: 14	Failed: 103	Failed: 40			
CARE revaluation <u>Eligible for Testing:</u> Revaluation Factor Table	Every 31/03 from 2015 (2016 in S&NI) to date must be present on factor table 000/B/00/684/2014/0101 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 <u>Eligible for Testing:</u> Status 5 & T where Date Retired > 6/4/2006	Crystallisation Date (CRYS-CRYSYS) 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: 16576	Failed: 0	Failed: 0	Failed: 0			
BCE 5 <u>Eligible for Testing:</u> 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: 24892	Failed: 4					
BCE 6 <u>Eligible for Testing:</u> 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: 16569	Failed: 0	Failed: 0	Failed: 1			

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F
BCE 7 <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	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: 306	Failed: 17	Failed: 13				
BCE 8 <u>Eligible for Testing:</u> 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				
Tested: 33	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 <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)	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: 16569	Failed: 2					
Annual Allowance <u>Eligible for Testing:</u> Status 1	Latest annual allowance PIP end date is earlier than the latest run by the customer					
Tested: 24390	Failed: 5	Failed: 0				

Contracting Out

Condition	Fail A	Fail B	Fail C	Fail D	Fail E	Fail F		
Date Contracted Out <u>Eligible for Testing:</u> 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: 71937	Failed: 18	Failed: 0	Failed: 0					
NI Contributions/Earnings History <u>Eligible for Testing:</u> 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: 14583	Failed: 0	Failed: 712	Failed: 0				Failed: 0	Failed: 2801
Pre 88 GMP <u>Eligible for Testing:</u> 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: 6306	Failed: 682	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: 13503	Failed: 3094	Failed: 2984	Failed: 0			

