

John Betts  
Head of Finance  
Warwickshire County Council  
Shire Hall  
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CV34 4RL

27 January 2015

Dear John

**Certification work for Warwickshire County Council for year ended 31 March 2014**

For 2013/14 we have certified the Teachers' Pensions return submitted by Warwickshire County Council ('the Council'). This certification typically takes place six to nine months after the claim period and represents a final but important part of the process to confirm the Council's entitlement to funding.

Arrangements for certification of this return are no longer prescribed by the Audit Commission, but for 2013/14 were instead set out in Terms of Engagement between Warwickshire County Council, Teachers' Pensions and Grant Thornton UK LLP.

Total value of pension contributions included on the certified 2013/14 return was £24.3m. We identified the following issues in relation to certification of the claim:

- The classification of contributions in part 3 of the return - analysis of contributions by tier did not fully agreed to the Council's working papers.
- We identified one employee from a sample of 20 tested for which the pension contributions had been included in the incorrect tier in part 3 of the return – analysis of contributions by tier.

The final certified return was amended to address all issues identified and we were able to confirm in our report that the return had been prepared, in all material respects, in accordance with the regulations underpinning the Teachers' Pension Scheme.

We are satisfied that recommendations raised in previous years have been addressed.

The agreed fee for certification of the 2013/14 claim was £4,200; the 2012/13 fee under the previous Audit Commission certification arrangements was £4,812.

Yours sincerely

For Grant Thornton UK LLP

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

<b>Claim or return</b>	<b>Value</b>	<b>Amended?</b>	<b>Amendment (£)</b>	<b>Qualified?</b>	<b>Comments</b>
Teachers' Pensions Return	£24,258,684	Yes	net nil	No	Amendment was to classification of contributions by tier – no amendment to total value of contributions included on the return.

**Appendix B: Fees for 2013/14 certification work**

<b>Claim or return</b>	<b>2012/13 fee (£)</b>	<b>2013/14 indicative fee (£)</b>	<b>2013/14 actual fee (£)</b>	<b>Variance (£)</b>	<b>Explanation for variances</b>
Teachers' Pensions return	£4,812	£4,200	£4,200	0	-
Total	£4,812	£4,200	£4,200	0	