



KPMG LLP
Infrastructure, Government & Healthcare
St Nicholas House
Park Row
Nottingham NG1 6FQ
United Kingdom

Tel +44 (0) 116 256 6064
Fax +44 (0) 115 935 3500
john.cornett@kpmg.co.uk

Private & confidential

Chris Tambini
Director of Finance
Leicestershire County Council
County Hall
Glenfield
Leicester
LE3 8RA

Your ref

Our ref jc/dc

26 January 2018

Dear Chris

Annual Report on Grants and Returns 2016/17

This report summarises the results of work we have carried out on the Council's 2016/17 grant claims and returns.

We have not completed any work under the Public Sector Audit Appointment certification arrangements. However, we have completed work on one other return under separate engagement terms. The work completed for 2016/17 is:

- Teachers Pension Authority – End of Year Certification for English authorities (EOYCa) Return. This has a value of £13.9 million.

Our work on this assurance engagement resulted in the following report:

- Reporting Accountants' independent reasonable assurance report in connection with Teachers' Pensions EOYCa return for the year ended 31 March 2017.

Some minor adjustments were necessary to the Council's returns as a result of our certification work this year.

- When checking the entries in the EOYCa return to the payroll data it was found that all Additional Pension Payments had been included within Additional Contributions in error, resulting in £12,502 having to be transferred out of Additional Contribution and added to Additional Pension Payments. This did not impact the value of the return.
- In addition there were two errors relating to Prior Year Refund, one relating to a prior year refund that was omitted from the return and the other where the prior year



refund was incorrectly netted off the employees current year contributions. The total of these errors resulted in Prior Year Refunds being understated by £102.

We have made no recommendations to the Council from our work this year.

Our fee for this assurance engagement was subject to agreement directly with the Council and totalled £2,500 (2015/16 £2,500).

Yours sincerely

A handwritten signature in blue ink, appearing to read 'J.R. Cornett', with a horizontal line underneath.

John Cornett
Director