

NHS Pensions
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Website: www.nhsbsa.nhs.uk/nhs-pensions

Dear Directors of Finance/Chief Executives,

NHS Pension Scheme 2020-21 Contributions Assurance Statement

The NHS Pension Scheme is one of the largest pension schemes in Europe, collecting contributions from NHS employers of over £12 billion per annum. As such, it is essential that the NHS Business Services Authority, as the administrator of the Scheme, have assurance over the key figures that make up the Pension Scheme Accounts.

Most public sector pension schemes require their employing authorities to submit independently audited certificates verifying the levels of employer and employee contributions calculated and paid to the Scheme. The cost of such an approach has to date proved prohibitive for the NHS Pension Scheme so assurances over the completeness of the scheme contributions have to be sought from other means. This Contributions Assurance Statement exercise represents one of the key ways in which this assurance is provided.

Another key element of assurance is the Department of Health and Social Care (DHSC) requirement that all Employing Authorities should make a statement within their Governance Statement that they comply with NHS Pension Scheme Regulations. The Contributions Assurance Statement exercise aims to gather assurance from NHS employers, whose employees are members of the NHS Pension Scheme that the contributions remitted properly represent amounts due to the Scheme.

Electronic versions of the Contributions Assurance Statements are available to download from our website at <https://www.nhsbsa.nhs.uk/employer-hub/nhs-pensions-finance>. Please ensure that the appropriate assurance statement is completed for your type of organisation. If you have changed organisation types during the year, please complete the form for the organisation type that you are on 31 March 2021. Once downloaded and completed, the form will need to be returned to us electronically from the Director of Finance or Chief Executive email address no later than **9 April 2021**.

In the event that Scheme contributions have been remitted using more than one Employing Authority (EA) code, please ensure all contributions are included on your statement, quoting the NHS organisation code that includes these contributions in their annual accounts.

If further assurance relating to Scheme contributions is required, it has been agreed with the DHSC, supported by the National Audit Office, that the NHS Business Services Authority may undertake an independent "audit" of a sample of Contributions Assurance Statements. Should your organisation be chosen as part of the sample, your assistance to NHS Business Services Authority staff in undertaking their verification work will be much appreciated.

I would like to emphasise there are strict guidelines and deadlines imposed on this exercise and therefore your co-operation and assistance to achieve this is essential and appreciated. When completing the return please note the following:

- Each form must contain the NHS organisation code that includes these contributions in their annual accounts
- Payments must be reconciled to your payroll reports and annual accounts
- Payments should be analysed accurately by the five different pension contributions types: Employers, Employees, Employee Additional Contributions (AVCs), Additional Pension Purchases (APs) and Early Retirement Reduction Buy Out (ERRBO), (regardless of how you may have analysed the payments during the year, for example on the Pensions Online payments system)
- The return should not include any payments relating to the central funding arrangements relating to the increase in employer contributions, only the contributions paid monthly to the scheme under existing processes
- The "NHS Monthly Summary for Pension Scheme" report from ESR must be downloaded in .pdf format and attached to the return email. If you have access to ESR under the following user rights, you will have access to run and download this report; NHS Payroll Super Administration, NHS Pensions Administration, NHS Payroll Audit, NHS Payroll Administration, NHS Disco Ad Hoc. **Please be aware, it may take up to 24 hours for ESR to run this report.** Please download and attach your ESR "NHS Monthly Summary for Pension Schemes" report as at accounting period 11 **or** 12 2021. The Year to Date totals on NHS Monthly Summary for Pension Schemes should reconcile to your Sub-Total as at period 11 or the Total as at period 12. If you do not use ESR, please enter all figures in 2.3
- If March 2021 figures are not yet finalised, please provide the most accurate estimate available, to ensure that you still return no later than **9 April 2021**.
- Do not alter the form in any way, as this delays automatic uploads.

The Director of Finance or Chief Executive must email nhsbsa.pensionsfinancereporting@nhs.net no later than **9 April 2021** attaching the following two documents:

- The assurance statement workbook(s) (in Excel format only)
- **One copy of either** month 11 **or** month 12 of the "NHS Monthly Summary for Pension

Scheme” report from ESR as detailed on the assurance statement. **Please do not send all 12 months reports.**

Please ensure that all prior year member records have been updated (31/03/2020). Please ask your Pensions Online administrator to provide you with a list of “non updated records” from Pensions Online (POL) E-Forms. This should state that all member records are up to date. If there are member records outstanding, we request that these are updated immediately. Failure to update prior year records will result in non-transmission of the current financial year. ESR automatically updates matched NHS Pensions records, where possible, during April. All member records for the year ended 31/03/2021 should be submitted no later than 31/05/2021.

During 2021-22 NHS Pensions will be performing additional verification of your Contribution Statement return against the yearend Data Processing Heat Maps, and may contact you to discuss your member data administration. This only applies to employers who use ESR.

Due to the volume of work involved in this exercise and in order to keep a robust audit trail, we prefer electronic communications during this busy period. If you have any queries on completing this form please email the NHSBSA Pensions Finance Reporting, Assurance and Reconciliation Team at nhsbsa.pensionsfinancereporting@nhs.net with your contact name, organisation name and contact telephone number and we will contact you as soon as possible. Alternatively we may arrange a Microsoft Teams call to aid in the discussion and resolution of any queries that present themselves and utilise the screen share facility.

Thank you in advance for your co-operation.

Yours sincerely

John Douglas
Finance Manager
NHS Pension Scheme