

Freedom of Information Act 2000 disclosure log entry

Reference

18-19003

Date sent

08/05/2018

Subject

National Fraud Initiative and VAT Review

Details of enquiry

Please provide me with a response to the attached document, these questions are enquiring to into the organisations financial reviews; specially those conducted via the National Fraud Initiative (NFI) and a VAT re-review.

Response Sent

1. [NFI Reviews carried out in 2014 and 2016](#)

2016	Pensions*	Payroll	Creditors**
Identified by NFI review (£)	-	0	
Errors followed-up (£)	-	0	
Total recovered (£)	-	0	
Recovered by trust	-	0	
Recovered by third party	-	0	
Name of third party used to follow-up and/or recover errors (e.g. Liaison, BDO, RSM)	-	RSM complete the initial sift of non-creditor matches, and any investigations arising from these matches	
Name of any data analysis and filtering software packages used (e.g. IDEA, ACL etc.)	-	-	

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2. Please describe the organisation's process for following up NFI reviews:

a. Who is responsible for this at the trust (name & job title)?

Terry Noys, Director of Finance

b. How many internal FTEs were required to follow-up on the last review?

Not meaningful. We use one staff member to carry out this work as part of their normal duties.

c. How many days did it take for the trust or any external auditors used to follow-up and recover money identified by the last NFI review?

4.35 days in 2016

* Pension matches are not reviewed locally, as any fraud would be considered against the NHSBSA, not the Trust

** Creditors. No review of creditors undertaken

VAT Re-Reviews

1. Has the organisation used an external provider for a re-review VAT recovery in 2016/17? If so, please provide the following detail:

a. Name of third party provider - Liaison

b. Total amount of additional VAT recovered by the provider in 16/17; split by

i. Overclaims - £67,381.65

ii. Underclaims - £43,498.70

c. How much did the third party invoice for any review work undertaken?

£11,690

- d. How did the third party structure their payment; based on the amount recovered on overclaims, or underclaims, or total amount recovered?
[Based on the amount recovered on overclaims, and underclaims](#)
 - e. Was the review charged at a fixed fee or day rate?
[A Variable fee, based on recovery amounts.](#)
 - f. Did the organisation procure these services through a framework? If so, please state which framework. [No](#)
2. Please list all frameworks that are available to the organisation/those you are currently signed up to, that would allow you to access VAT review services? (ie. analysis and reconciliation framework). [East of England Analysis and reconciliation Framework.](#)