

Freedom of Information Act 2000 disclosure log entry

Reference

19-20014

Date sent

31/05/2019

Subject

VAT Adjustments and Advisory Services - A Swinney

Details of enquiry

- 1) Does the organisation use an external provider for VAT advisory services? If so please state the name of the organisation used (E.g. Liaison, CRS, Berthold Bauer, KPMG)?
- 2) Please state the contract start and end date?
- 3) Please state the name of the finance system used?
- 4) If the Trust has an external AP provider please state the name of the organisation used (E.g. SBS, Serco)
- 5) Please state the total number of Accounts Payable invoices processed / posted by the organisation in the last financial year?
- 6) What was the value of adjustments identified by your external VAT advisor for each the following in the 2017-2018 Financial Year:
 - Contracted out Services Underclaims
 - Capital Underclaims
 - Contracted out Services Overclaims
 - Input Tax recovery
 - Reverse Charge/ Acquisition tax adjustments
 - Output Tax adjustments
- 7) Did the organisation use an external provider to re-review VAT adjustments (in addition to the primary advisor) in the last financial year and if so state the name of the company used?
- 8) Please state the total amount of additional VAT identified by this provider split into underclaims and overclaims?

Response Sent

- 1) Does the organisation use an external provider for VAT advisory services? If so please state the name of the organisation used (E.g. Liaison, CRS, Berthold Bauer, KPMG)?
Liaison
- 2) Please state the contract start and end date
1st April 2017 was contract start date and 31st March 2020 is the contract end date
- 3) Please state the name of the finance system used?
Oracle
- 4) If the Trust has an external AP provider please state the name of the organisation used (E.g. SBS, Serco)
SBS
- 5) Please state the total number of Accounts Payable invoices processed / posted by the organisation in the last financial year?

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- 6) What was the value of adjustments identified by your external VAT advisor for each the following in the 2017-2018 Financial Year:
- Contracted out Services Underclaims - £47,970.00
 - Capital Underclaims - £0.00
 - Contracted out Services Overclaims - £94,920.01
 - Input Tax recovery - £418.44
 - Reverse Charge/ Acquisition tax adjustments - £1,019.17
 - Output Tax adjustments - £18,166.31
- 7) Did the organisation use an external provider to re-review VAT adjustments (in addition to the primary advisor) in the last financial year and if so state the name of the company used?
- NO
- 8) Please state the total amount of additional VAT identified by this provider split into underclaims and overclaims?
N/A