

1. For each audit completed as part of the National Fraud Initiative (NFI) over the last five years, please provide the following information. Please create a new table for each NFI.

	Pensions	Payroll	Creditors
Identified by NFI review (£)	sect 12 exemption	sect 12 exemption	sect 12 exemption
Errors followed-up (£)	Information not calculated	Information not calculated	Information not calculated
Total recovered (£)	sect 12 exemption	sect 12 exemption	sect 12 exemption
Recovered by trust	sect 12 exemption	sect 12 exemption	sect 12 exemption
Recovered by third party	sect 12 exemption	sect 12 exemption	sect 12 exemption
Name of third party used to follow-up and/or recover errors (e.g. Liaison, BDO, RSM)	0	KPMG for 16/17 exercise	0
Name of any data analysis and filtering software packages used (e.g. IDEA, ACL etc.)	N/A	N/A	N/A

2. Please describe the organisation's process for following up NFI reviews:
- Who is responsible for this at the trust (name & job title)?
  - How many internal FTEs were required to follow-up on the last review?
  - 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?

*A2. a) The Strategic Director of Finance and Local Counter Fraud Specialist (LCFS), are set up as a key contacts to review matches. Matches relating to Payroll involve the LCFS working with the Trust's HR, Payroll and Finance functions accordingly as well as LCFS's from other organisations where matches occur.*

*b) Not known in terms of FTE's required*

*c) Follow ups undertaken by KPMG took a total of six days over an 18 month period. No instances of fraud were identified during the follow ups and therefore no recoveries were made.*

#### VAT Re-Reviews

1. Has the organisation used an external provider for a re-review VAT recovery in 2016/17? **Yes**  
If so, please provide the following detail:
- Name of third party provider - **VAT Liaison**
  - Total amount of additional VAT recovered by the provider in 16/17; split by

- i. Overclaims – *£261k in 17/18*
    - ii. Underclaims – *£288k in 17/18*
  - c. How much did the third party invoice for any review work undertaken? – *£39k in 17/18*
  - d. How did the third party structure their payment; based on the amount recovered on overclaims, or underclaims, or total amount recovered? – *on errors found*
  - e. Was the review charged at a fixed fee or day rate? *Fixed % Fee*
  - 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) - *the Trust is currently not signed up to any live framework agreement for VAT review services. With regards to listing all frameworks that are available, with respect, that is research that the FOI requester will need to perform.*

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