

## Freedom of Information request 162-18

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### Request

#### NFI Reviews

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 (£)   |          |         |           |
| Errors followed-up (£)   |          |         |           |
| Total recovered (£)  |          |         |           |
| Recovered by trust   |          |         |           |
| Recovered by third party   |          |         |           |
| Name of third party used to follow-up and/or recover errors (e.g. Liaison, BDO, RSM) |          |         |           |
| Name of any data analysis and filtering software packages used (e.g. IDEA, ACL etc.) |          |         |           |

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

#### 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
  - b. Total amount of additional VAT recovered by the provider in 16/17; split by
    - i. Overclaims
    - ii. Underclaims
  - c. How much did the third party invoice for any review work undertaken?
  - d. How did the third party structure their payment; based on the amount recovered on overclaims, or underclaims, or total amount recovered?
  - e. Was the review charged at a fixed fee or day rate?
  - f. Did the organisation procure these services through a framework? If so, please state which framework
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)

### Response

## NFI Reviews

1. There have been two NFI exercises completed during the last 5 years, in 2014/15 and 2016/17.

| <b>2014/15</b>   | Pensions            | Payroll             | Creditors           |
|--|---------------------|---------------------|---------------------|
| Identified by NFI review (£)   | 0                   | 0                   | 0                   |
| Errors followed-up (£)   | 0                   | 0                   | 0                   |
| Total recovered (£)  | 0                   | 0                   | 0                   |
| Recovered by trust   | 0                   | 0                   | 0                   |
| Recovered by third party   | 0                   | 0                   | 0                   |
| Name of third party used to follow-up and/or recover errors (e.g. Liaison, BDO, RSM) | N/A                 | N/A                 | N/A                 |
| Name of any data analysis and filtering software packages used (e.g. IDEA, ACL etc.) | NFI secure database | NFI secure database | NFI secure database |


| <b>2016/17</b>   | Pensions            | Payroll             | Creditors           |
|--|---------------------|---------------------|---------------------|
| Identified by NFI review (£)   | 0                   | 0                   | 0                   |
| Errors followed-up (£)   | 0                   | 0                   | 31,581              |
| Total recovered (£)  | 0                   | 0                   | 0                   |
| Recovered by trust   | 0                   | 0                   | 0                   |
| Recovered by third party   | 0                   | 0                   | 0                   |
| Name of third party used to follow-up and/or recover errors (e.g. Liaison, BDO, RSM) | N/A                 | N/A                 | N/A                 |
| Name of any data analysis and filtering software packages used (e.g. IDEA, ACL etc.) | NFI secure database | NFI secure database | NFI secure database |

2.
  - a. The NHS Borders Finance Directorate is responsible for the follow-up of the matches issued by the National Fraud Initiative Exercise. Susan Swan, Deputy Director of Finance and Board Fraud Liaison Officer, leads this work.
  - b&c. The last review commenced in October 2016. The work to investigate and report on the National Fraud Initiative Exercise for 2016/17 was carried out over financial years 2016/17 & 2017/18. An accurate record of time spent is not held, however it is estimated that a total of 180hrs was committed to this work over 2016/17 & 2017/18.

No frauds have been identified by the Board's participation in the National Fraud Initiative Exercises over the period of time requested by this FOI.

The Board's External Auditors review the Board's process in respect of the NFI as part of the annual audit plan. An estimate of time spent by the External Auditors is not given as part of the audit plan.

## VAT Reviews

1.
  - a. NHS Borders contracts with VAT Liaison to deliver VAT advisory services.
  - b. Please see attached spreadsheet below that details VAT recovered:  
  
201617 VAT Reviews  
Data.xls
  - c. The Board paid £12,381.60 for the review work undertaken.
  - d&e. NHS Borders has an annual contract with VAT Liaison which costs £12,381.60 (inclusive of VAT).
  - f. The Board awarded the contract under the National Framework for VAT Advisory Services.

If you are not satisfied with the way your request has been handled or the decision given, you may ask NHS Borders to review its actions and the decision. If you would like to request a review please apply in writing to, Freedom of Information Review, NHS Borders, Room 2EC3, Education Centre, Borders General Hospital, Melrose, TD6 9BS or [foi.enquiries@borders.scot.nhs.uk](mailto:foi.enquiries@borders.scot.nhs.uk).

The request for a review should include your name and address for correspondence, the request for information to which the request relates and the issue which you wish to be reviewed. Please state the reference number **162-18** on this request. Your request should be made within 40 working days from receipt of this letter.

If following this review, you remain dissatisfied with the outcome, you may appeal to the Scottish Information Commissioner and request an investigation of your complaint. Your request to the Scottish Information Commissioner should be in writing (or other permanent form), stating your name and an address for correspondence. You should provide the details of the request and your reasons for dissatisfaction with both the original response by NHS Borders and your reasons for dissatisfaction with the outcome of the internal review. Your application for an investigation by the Scottish Information Commissioner must be made within six months of your receipt of the response with which you are dissatisfied. The address for the Office of the Scottish Information Commissioner is, Office of the Scottish Information Commissioner, Kinburn Castle, Doubledykes Road, St Andrews, Fife.