

Ref: FOIA Reference 2019/20-058

Royal Stoke University Hospital
Quality, Safety and Compliance Department
Newcastle Road
Stoke-on-Trent
Staffordshire
ST4 6QG

Date: 24th May 2019

Email foi@uhnm.nhs.uk

Dear

I am writing in response to your email dated 29th April 2019 requesting information under the Freedom of Information Act (2000) regarding external provider for VAT.

As of 1st November 2014 University Hospitals of North Midlands NHS Trust (UHM) manages two hospital sites – Royal Stoke University Hospital, and County Hospital (Stafford). Therefore the response below is for the two sites combined from that date where appropriate.

Q1 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)?

A1 Liaison

Q2 Please state the contract start and end date?

A2 January 2012 until June 2019

Q3 Please state the name of the finance system used?

A3 ABS - eFinancials

Q4 If the Trust has an external AP provider please state the name of the organisation used (E.g. SBS, Serco)

A4 ELFS (East Lancashire Financial Services)

Q5 Please state the total number of Accounts Payable invoices processed / posted by the organisation in the last financial year?

A5 105,946 in 2018/19

Q6 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 under claims**
- **Capital under claims**
- **Contracted out Services over claims**
- **Input Tax recovery**
- **Reverse Charge/ Acquisition tax adjustments**

- **Output Tax adjustments**

A6 Please see below:

- CoS Under claims £284,988 (includes capital)
- CoS Over claims -£265,318 (includes capital)
- Input tax recovered -£152,503 (includes Business Activities, Trading Income and Partial Exemption)
- Reverse charge/Acquisition tax -£13,497
- Output tax -£43568

Positive adjustments = recovered from HMRC, negative = Paid to HMRC

Q7 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?

A7 Berthold Bauer

Q8 Please state the total amount of additional VAT identified by this provider split into under claims and over claims?

A8 Please see below:

- Under claims £147,940
- Over claims £102,992

*Please note that any individuals identified do not give consent for their personal data to be processed for the purposes of direct marketing.

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An anonymised copy of this request can be found on the Trust's disclosure log, please note that all requests can be found at the following link: <http://www.uhnm.nhs.uk/aboutus/Statutory-Policies-and-Procedures/Pages/Freedom-of-Information-Disclosure-Log.aspx>

This letter confirms the completion of this request. A log of this request and a copy of this letter will be held by the Trust.

If you have any queries related to the response provided please in the first instance contact my office.

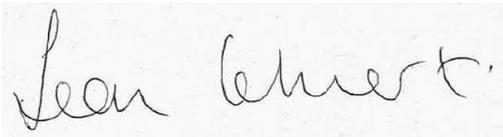
Should you have a complaint about the response or the handling of your request, please also contact my office to request a review of this. If having exhausted the Trust's FOIA complaints process you are still not satisfied, you are entitled to approach the Information Commissioner's Office (ICO) and request an assessment of the manner in which the Trust has managed your request.

The Information Commissioner may be contacted at:

Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF or via www.ico.org.uk.

If following review of the responses I can be of any further assistance please contact my secretary on 01782 676474.

Yours,



Jean Lehnert
Information Governance Manager