Finance & HR Key Stakeholders

1. Please provide the contact information for the councils Director of Finance:
   1. Nigel Stevenson
   2. Nigel.stevenson@nottscc.gov.uk
   3. 0300 500 80 80
2. Please provide the contact information for the councils HR Director (or equivalent):
   1. Marjorie Toward
   2. Marjorie.toward@nottscc.gov.uk
   3. 0300 500 80 80

Accounts Payable

1. Has the organisation undergone an audit reviewing accounts payable (AP) to recover monies paid in error in the last five financial years (12/13 – 16/17)? **Yes**

If so, please provide the following information based on the review

* 1. Name of third party supplier – **Review performed by NCC’s AP Staff**
  2. Duration of the review - **Ongoing**
  3. Total value of duplicated invoices/erroneous payments identified, **Duplicates & invoice queries are stopped before payment**
  4. How much did the third party invoice for any review work undertaken? **N/A**
  5. Did the organisation procure these services through a framework? If so, please state which framework **N/A**
  6. Please state the following detail for the stakeholder responsible for signing the accounts payable contract: **N/A**
     1. Name
     2. Job title
     3. Email Address
     4. Phone number

National Fraud Initiative (NFI) Review

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.

**Please Note that NFI is performed every 2 years only, not annually so a 5 year period is not applicable.**

**2014/15**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Pensions | Payroll | Creditors |
| Identified by NFI review (£) | \* Please see note below | \*\* Please see note below | £42,205.99 |
| Errors followed-up (£) | £42,205.99 |
| Total recovered (£) | £42,205.99 |
| Recovered by **trust** | £42,205.99 |
| Recovered by third party | N/A |
| Name of third party used to follow-up and/or recover errors (e.g. Liaison, BDO, RSM) | N/A |
| Name of any data analysis and filtering software packages used (e.g. IDEA, ACL etc.) | IDEA | IDEA | N/A |

**2016/17**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Pensions | Payroll | Creditors |
| Identified by NFI review (£) | \* Please see note below | \*\* Please see note below | £12,166.20 |
| Errors followed-up (£) | £12,166.20 |
| Total recovered (£) | £12,166.10 |
| Recovered by **trust** | £12,166.20 |
| Recovered by third party | N/A |
| Name of third party used to follow-up and/or recover errors (e.g. Liaison, BDO, RSM) | N/A |
| Name of any data analysis and filtering software packages used (e.g. IDEA, ACL etc.) | IDEA | IDEA | N/A |

\* The Pension Fund is not always notified of death of Pensioners through NFI, these are notified through our own processes and therefore we are aware of deaths prior to them appearing on the NFI database. In total £111,046.90 in overpayment of pensions has been identified of which a proportion were also reported via NFI. Once notified the Pension Fund issue invoices to the Estates of the deceased. In 2016/2017 £85,030.99 was recovered, the remaining £24,965.42 is now being managed through the Authority’s debt recovery team.

\*\*For the periods detailed above all NFI payroll entries were fully investigated but no issues were found.

1. Please describe the organisation’s process for following up NFI reviews: **Identified issues are checked for any possible discrepancies against internal / system documentation.**
   1. Who is responsible for this at the **trust** (name & job title)?

**Simon Lacey, Internal Audit**

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

**Any follow-up actions are undertaken as part of day to day duties across AP, Payroll and Pensions**

* 1. 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? **Not measured**

Financial Recovery Suppliers

1. Please list all management consultants used in the last three financial years (14/15 – 16/17) to review / identify / recover savings. Ie. management consultants, recovery experts etc.

**Not applicable**