



St. Margaret of Scotland Hospice

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2 April 2015

Ms Sigrid Robinson
Assistant Clerk
Public Petitions Clerks
Room T3.40
The Scottish Parliament
Edinburgh
EH99 1SP

Dear Ms Robinson

CONSIDERATION OF PETITION PE1105

Thank you for your email. My previous response to you gave a very detailed timeline showing the discussion and correspondence which had taken place since the meeting in October 2013. This timeline (which properly sets matters in a chronological context) addressed the questions raised by the Committee in your email to me, however, to summarise:

- In early April 2014, the Hospice was advised by the Scottish Government that Grant Thornton had been chosen to undertake the financial review. We presume that decision was made by the Scottish Government alone without input from either party, however, we cannot state that. St Margaret of Scotland Hospice were not invited to consider any other potential appointees, despite the open letter from the then Cabinet Secretary which invited us to consider these proposals, the outcome of which would be to his satisfaction. I understand that the Government's position is still as indicated.
- Following the appointment of Grant Thornton, in May 2014 Catriona Renfrew of NHS GGC sent an email to the Scottish Government. We were unaware of this email until it was forwarded to us by Grant Thornton in June 2014. This email amended the terms of the agreement which was the position of all parties present at the meeting with the Scottish Government on 9 October 2013. At that juncture, we wrote to the Scottish Government to query this amendment. However, the Scottish Government subsequently advised they would not intervene in the process – despite the fact the process had not commenced as the terms of reference were not signed due to Ms Renfrew changing the terms without discussion or any consultation with ourselves. This could well be considered as extremely partisan and obstructive to the parties agreeing the terms (or, more correctly, adhering to the originally agreed terms).

Professor B.O. Williams, Vice President
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Mrs B.O. Williams, Mr Johnny Beattie, Mr Peter Martin
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- For clarity, during this period, we sought the advice of other financial experts on the terms of the review. Without exception, none of the accountancy firms were able to assist due to what they considered to be a conflict of interest as they had previously carried out work for either the Scottish Government or NHSGGC. In September 2014, we asked Grant Thornton directly if they had any conflict of interest in this matter. They stated they did not. However, in October 2014, we asked the same question as we were concerned there could be a clear breach of confidence; Grant Thornton had at that time the opportunity to be totally transparent. It was only after our insistence that Grant Thornton were forced to admit in November 2014, they had indeed undertaken work for both the Scottish Government and NHSGGC. Every other firm of accountants considered this to be a clear conflict of interest. It is difficult to draw any conclusion other than Grant Thornton were misleading themselves on their professional responsibilities or ourselves and the Government in terms of their impartiality.

For over 20 years, this Hospice has regularly requested information on what formula NHSGGC use for calculating the funding for this Hospice. We have also sought an explanation on the obvious disparity in funding compared to other hospices. To date, we have never received this information from NHSGGC.

Kind regards
Yours sincerely

Sister Rita Dawson
Chief Executive