

T: 0131-244 2790
E: dghsc@gov.scot

David Robb
Chief Executive
Office of the Scottish Charity Regulator
9 Riverside Drive
DUNDEE
DD1 4NY

12 April 2018

Dear David

Thank you for your ongoing engagement in relation to the investigation into the use of Tayside NHS Board Endowment Fund.

As you know, I have written to all NHS Board Chairs and I am seeking specific assurance via the Chairs of Endowment Committees in relation to the appropriate use of Endowment Funds; I am also seeking assurance that there have been no retrospective payments. I expect to receive responses by 30 April and I will share these responses with you as soon as they arrive. It would be helpful to have your initial view on these responses by the end of May; I also understand and welcome the fact that OSCR would routinely take into account any matters which have been the subject of public comment. I have also asked that the external audit of NHS Board accounts for 2017-18 specifically covers use of Endowment Funds and retrospection, and this will be completed by 29 June.

I would be happy to provide additional support and resource, should you decide that further action is required, including further investigation into the use of any aspect of NHS Board Endowment Funds.

I can also confirm that if the use of any Endowment Funds was found to be inappropriate I would expect it to be paid back.

Yours sincerely



Paul Gray