FOI – 202600503744

Document 1 – Attachment is Appendix item 1

From: [Redacted: Section 38(1)(b)]< [Redacted: Section 38(1)(b)]@kpmg.co.uk>
Sent: 21 May 2025 08:59
To: Jack Gillespie <Jack.Gillespie@gov.scot>; [Redacted: Section 38(1)(b)]< [Redacted: Section 38(1)(b)]@gov.scot>
Cc: [Redacted: Section 38(1)(b)] (UK) <[Redacted: Section 38(1)(b)]@KPMG.co.uk>; [Redacted: Section 38(1)(b)]< [Redacted: Section 38(1)(b)]@KPMG.co.uk>; [Redacted: Section 38(1)(b)]< [Redacted: Section 38(1)(b)]@KPMG.co.uk>; [Redacted: Section 38(1)(b)] [Redacted: Section 38(1)(b)]@KPMG.co.uk
Subject: NHS Grampian Diagnostic – Draft Agenda

Hi Jack and [Redacted: Section 38(1)(b)]

I hope you are well.

Ahead of our meeting at 10:00 this morning, please see below a draft agenda of the thing we would like to run through

- Scope of work and contracting status (we have drafted and attached a scope of work)
- Information request list and governance
- Kick of meeting at Grampian – Wednesday 28 May

Also happy for you to add items to the agenda

Many thanks

[Redacted: Section 38(1)(b)]

[Redacted: Section 38(1)(b)]Associate Director, KPMG UK
Infrastructure, Government and Health
Infrastructure advisory group - KPMG UK

M: [Redacted: Section 38(1)(b)]
E: [Redacted: Section 38(1)(b)]@KPMG.co.uk

Document 2 – Email Chain

From: [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @kpmg.co.uk>
Sent: 05 June 2025 10:49
To: Jack Gllespie <Jack.Gillespie@gov.scot>
Subject: [EXTERNAL] RE: Data processing at Grampian - Diagnostic

Great

Thanks Jack

[Redacted: Section 38(1)(b)] Associate Director, KPMG UK
Infrastructure, Government and Health
Infrastructure advisory group - KPMG UK

M: [Redacted: Section 38(1)(b)]
E: [Redacted: Section 38(1)(b)]

From: Jack Gllespie <Jack.Gillespie@gov.scot>
Sent: 05 June 2025 10:49
To: [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @kpmg.co.uk>
Subject: [EXTERNAL] RE: Data processing at Grampian - Diagnostic

Hi [Redacted: Section 38(1)(b)]

Okay on the first set of bullet points. Let me know if any barriers pop up.

Stephen is on leave this week. I have a catch up with him on Monday; I'll run the below by him and get back to you ASAP.

Thanks

Jack

From: [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @kpmg.co.uk>
Sent: 05 June 2025 10:46
To: Jack Gillespie <jack.gillespie@gov.scot>
Subject: Data processing at Grampian - Diagnostic

Hi Jack,

Just to keep you updated we chatted with NHS Grampian today around the IG

Key things to note

- NHS Grampian are happy with the data requested and nothing is going to be an issue to collect or distribute (using the same method as previous projects)
- NHS Grampian would like assurances in the form of a data processing agreement added to the contract for protection
    - We are comfortable with that in theory (subject to final review of DPA)
- I am trying to setup a meeting with [Redacted: Section 38(1)(b)] from NSS to confirm that addition, likely be Monday before confirming due to leave etc
- Data is being prepared in the background in anticipation of getting everything sorted

At this point in time I am not anticipating an impact as we are working on publicly available data in the meantime and setting up meetings etc.

On another point

We would like to setup a weekly progress meeting with yourself and Stephen Gallagher, probably a starting next Thursday/Friday, what times would work for you?

[Redacted: Section 38(1)(b)]

[Redacted: Section 38(1)(b)] Associate Director, KPMG UK
Infrastructure, Government and Health
Infrastructure advisory group - KPMG UK

M: [Redacted: Section 38(1)(b)]
E: [Redacted: Section 38(1)(b)] @KPMG.co.uk

Document 3 – Email chain – Attachment in Appendix 2

From: [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @gov.scot>
Sent: 03 July 2025 16:02
To: [Redacted: Section 38(1)(b)] (UK) <[Redacted: Section 38(1)(b)] @KPMG.co.uk>
Cc: [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @kpmg.co.uk>; [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @KPMG.co.uk>; [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @KPMG.co.uk>; [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @KPMG.co.uk> <DirectorofMentalHealth@gov.scot>
Subject: [EXTERNAL] RE: NHS Grampian & IJB Next Steps

Hi [Redacted: Section 38(1)(b)]

See attached cover email to use when speaking to Local Authority CEO's.

Let us know if you need anything else.

Thanks
[Redacted: Section 38(1)(b)]

[Redacted: Section 38(1)(b)] Senior Financial Improvement Manager
NHS Scotland Financial Delivery Unit
Directorate for Health and Social Care Finance
Scottish Government
* Email: [Redacted: Section 38(1)(b)] @gov.scot

From: [Redacted: Section 38(1)(b)] (UK)
Sent: 03 July 2025 16:08
To: [Redacted: Section 38(1)(b)]
Cc: [Redacted: Section 38(1)(b)]; [Redacted: Section 38(1)(b)]; [Redacted: Section 38(1)(b)]; [Redacted: Section 38(1)(b)]
Subject: RE: NHS Grampian & IJB Next Steps

Thanks [Redacted: Section 38(1)(b)] – I think it would be helpful if SG could provide an introductory email as that might help set out the urgency of the request. We would only have next week to arrange meetings with them and I think a cold email from us might not have the same impact as a note from SG explaining the context. Is that something you could help facilitate for us please?

If not, no problem but I think we may struggle to find time in their diary at such short notice.

Thank you

[Redacted: Section 38(1)(b)]

From: [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @gov.scot>
Sent: 03 July 2025 16:02
To: [Redacted: Section 38(1)(b)] (UK) <[Redacted: Section 38(1)(b)] @KPMG.co.uk>; [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @kpmg.co.uk>; [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @KPMG.co.uk>; [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @KPMG.co.uk>; [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @KPMG.co.uk>
Cc: DirectorofMentalHealth@gov.scot
Subject: [EXTERNAL] RE: NHS Grampian & IJB Next Steps

Hi [Redacted: Section 38(1)(b)]

Yes, if you could meet with the CEOs of the Local Authorities that would be great.

I'll ask [Redacted: Section 38(1)(b)] to send on details, but just let me know if there's anything you need from an SG side.

[Redacted: Section 38(1)(b)]

[Redacted: Section 38(1)(b)] Senior Financial Improvement Manager
NHS Scotland Financial Delivery Unit
Directorate for Health and Social Care Finance
Scottish Government
* Email: [Redacted: Section 38(1)(b)] @gov.scot

From: [Redacted: Section 38(1)(b)] (UK) <[Redacted: Section 38(1)(b)] @KPMG.co.uk>
Sent: 03 July 2025 15:54
To: [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @gov.scot[Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @kpmg.co.uk>; [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @KPMG.co.uk>; [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @KPMG.co.uk>; [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @KPMG.co.uk>
Cc: Director of Mental Health <DirectorofMentalHealth@gov.scot>
Subject: RE: NHS Grampian & IJB Next Steps

Thanks [Redacted: Section 38(1)(b)]

Stephen talked earlier about potentially meeting with the CEOs of the Local Authorities. Please can you confirm if we should engage with them, and if so, please could you make the introductions directly as we would need to find time with them next week which I realise is extremely tight given their no-doubt busy diary commitments.

Thanks,

[Redacted: Section 38(1)(b)]
[Redacted: Section 38(1)(b)] [Redacted: Section 38(1)(b)]

KPMG LLP
20 Castle Terrace
Saltire Court
Edinburgh
EH1 2EG

Tel: [Redacted: Section 38(1)(b)]
[Redacted: Section 38(1)(b)] @kpmg.co.uk

From: [Redacted: Section 38(1)(b)] @gov.scot <[Redacted: Section 38(1)(b)] @gov.scot>
Sent: 03 July 2025 14:05
To: [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @kpmg.co.uk>; [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @KPMG.co.uk>; [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @KPMG.co.uk>; [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @KPMG.co.uk>
Cc: DirectorofMentalHealth@gov.scot
Subject: [EXTERNAL] NHS Grampian & IJB Next Steps

Hi all

Thanks for your time today.

NHS Grampian are content for you to go ahead and speak to the IJB chief executive team.

[Redacted: Section 38(1)(b)] is going to send over contacts prior to our call at 3pm.

Thanks
[Redacted: Section 38(1)(b)]
[Redacted: Section 38(1)(b)] Senior Financial Improvement Manager
NHS Scotland Financial Delivery Unit
Directorate for Health and Social Care Finance
Scottish Government
* Email: [Redacted: Section 38(1)(b)] @gov.scot

Document 4 – Email Chain

From: Jack Gillespie
Sent: 30 July 2025 13:44
To: [Redacted: Section 38(1)(b)] (UK) ; [Redacted: Section 38(1)(b)]; [Redacted: Section 38(1)(b)]
Cc: Director of Mental Health ; [Redacted: Section 38(1)(b)]; [Redacted: Section 38(1)(b)]
Subject: RE: NHS Grampian Diagnostic

Hi

As long as you are satisfied the numbers are correct, there's no need to reach out.

Thanks

Jack

From: [Redacted: Section 38(1)(b)]
Sent: 30 July 2025 10:33
To: Jack Gillespie ; [Redacted: Section 38(1)(b)]; [Redacted: Section 38(1)(b)]
Cc: Director of Mental Health ; [Redacted: Section 38(1)(b)]; [Redacted: Section 38(1)(b)]
Subject: RE: NHS Grampian Diagnostic

Morning Jack,

We have had a look at the query from [Redacted: Section 38(1)(b)] below and thanks for sharing. Good to know they have no concerns or feedback on the listed debt angle.

To try and answer the query [Redacted: Section 38(1)(b)] is raising, slide 4 refers to the increase in the NHSG share of deficits from 2019/20 to 2023/24 and is based on numbers provided by NHSG Management in a separate table. However, the waterfall (on slide 7) is prepared based on the data within the trial balance. The data within the trial balance does not align directly with the management information (which provides more accurate numbers, as per NHSG) due to the way HSCP spend and overspends are recorded in the trial balance. This has also been highlighted and explained in the updated report with a comment on the £12.3 million which reads as *"Reflects the movement in year end entries to adjust for final IJB spend and share of overspends – however, because some of the overspends are likely baked into the reported spend, it was not possible to reconcile these adjustments to the final share of IJB's overspends (see adjacent table)".* A table is then pasted next to this comment, based on the separate information provided by NHSG.

We would be happy to arrange a call with [Redacted: Section 38(1)(b)] directly if that would help explain the position with a bit more clarity.

Thanks,

[Redacted: Section 38(1)(b)]
From: Jack Gillespie <Jack.Gillespie@gov.scot>
Sent: 29 July 2025 09:28
To: [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @KPMG.co.uk>; [Redacted: Section 38(1)(b)] (UK) <[Redacted: Section 38(1)(b)] @KPMG.co.uk>; [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @KPMG.co.uk>
Cc: DirectorofMentalHealth@gov.scot; [Redacted: Section 38(1)(b)] @gov.scot
Subject: [EXTERNAL] FW: NHS Grampian Diagnostic

Hi [Redacted: Section 38(1)(b)]

See below. Aberdeen City Council did not provide any feedback on the report and it's potential implications on its listed debt.

They did raise the below queries though, so I'll leave that up to you.

Thanks

Jack

From: [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @aberdeencity.gov.uk>
Sent: 28 July 2025 19:56
To: Jack Gillespie <Jack.Gillespie@gov.scot>; [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @aberdeencity.gov.uk>
Cc: Director of Mental Health <DirectorofMentalHealth@gov.scot>
Subject: Re: NHS Grampian Diagnostic

Good evening Jack
Apologies for the delay.
I can confirm that the only value that has shown up as an error in our verification with NHS Grampian is on Slide 7 where is references £12.3m but they have said it should be £12.13m.

That may not be an issue depending on roundings or my other observation.

Where I am struggling is in the relationship between Slides 4 and 7, with the narrative - Slide 4 says in 24/25 NHSG had to contribute an additional £13.8m, £6.4m and £2.2m (total £22.4m) to the deficit to the Aberdeenshire, Aberdeen City and Moray IJBs respectively.

Take this narrative into Slide 7 and it says that £22.4m has had to be accounted by NHSG as it's share of the IJB Deficits - that seems fine.

Look then at the waterfall diagram on Slide 7 - It then references Aberdeen City Share of Deficit £12.2m (above it is £6.4m); Aberdeenshire share of Deficit £8.7m (above it is £13.8m); and Moray share of 'Deficit' £-2.9m (above it is £2.2m). This indicates a cost in the diagram for the three IJBs of £18m but that isn't right, it should surely be £22.4m.

I'm not sure how to understand or explain those differences but the figures in that waterfall diagram don't appear to be the figures you should be quoting.

The ACC contribution to the IJB for 2024/25 (£4.05m) would indicate that the initial narrative that NHSG's share of the Aberdeen City IJB deficit for 24/25 is correct, at £6.4m.

If the waterfall is meant to represent multiple years, then I still am struggling with NHSG having made a contribution to the Aberdeen City IJB of £12+m when I understand that only in FY 24/25 has there been a request for deficit funding, therefore shouldn't it read £6.4m?

Hopefully that is constructive and helps you finalise things.
Regards
[Redacted: Section 38(1)(b)]

[Redacted: Section 38(1)(b)] | Chief Officer - Finance
Aberdeen City Council | Finance | Corporate Services
Marischal College | 2nd Floor West | Broad Street| Aberdeen | AB10 1AB
Pronouns | he/him

www.aberdeencity.gov.uk | Twitter: @AberdeenCC |
Facebook.com/AberdeenCC

From: Jack.Gillespie@gov.scot <Jack.Gillespie@gov.scot>
Sent: Monday, July 28, 2025 08:55
To: [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] t@aberdeencity.gov.uk>; [Redacted: Section 38(1)(b)] [Redacted: Section 38(1)(b)] @aberdeencity.gov.uk>
Cc: DirectorofMentalHealth@gov.scot <DirectorofMentalHealth@gov.scot>
Subject: RE: NHS Grampian Diagnostic

Thanks [Redacted: Section 38(1)(b)]

[Redacted: Section 38(1)(b)], please let me know ASAP once the numbers have been verified.

Thanks

Jack

From: [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @aberdeencity.gov.uk>
Sent: 25 July 2025 21:11
To: Jack Gillespie <Jack.Gillespie@gov.scot>; [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @aberdeencity.gov.uk>
Cc: Director of Mental Health <DirectorofMentalHealth@gov.scot>
Subject: RE: NHS Grampian Diagnostic

Jack – [Redacted: Section 38(1)(b)] is our CFO – a colleague of his is verifying all the numbers. They haven't managed to complete by COP Friday but are aiming for Monday. I'll leave [Redacted: Section 38(1)(b)] to liaise as I'm on annual leave w.e.f tonight.

Thanks

[Redacted: Section 38(1)(b)]
From: Jack Gillespie <Jack.Gillespie@gov.scot>
Sent: 23 July 2025 09:23
To[Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @aberdeencity.gov.uk>
Cc: DirectorofMentalHealth@gov.scot
Subject: RE: NHS Grampian Diagnostic

Hi [Redacted: Section 38(1)(b)]

Please find attached. Please note the report is still in draft (although will be shortly finalised) and thus is highly confidential – please do not share further.

Let me know if you have any concerns.

Thanks

Jack

Jack Gillespie
Deputy Director of Finance, NHS Scotland
Directorate for Health and Social Care Finance
Scottish Government
* jack.gillespie@gov.scot

From: Stephen Gallagher <Stephen.Gallagher@gov.scot> **On Behalf Of** Director of Mental Health
Sent: 23 July 2025 09:19
To: Jack Gillespie <Jack.Gillespie@gov.scot>
Cc: [Redacted: Section 38(1)(b)] @aberdeencity.gov.uk
Subject: FW: NHS Grampian Diagnostic

Good morning, Jack.

Can you please make your IJB reference extracts available to [Redacted: Section 38(1)(b)] on a confidential basis as per my offer below? It would be good if we could hear back from [Redacted: Section 38(1)(b)] on any significant concerns by COP Friday.

Many thanks.

Stephen

From: [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @aberdeencity.gov.uk>
Sent: 22 July 2025 11:11
To: Stephen Gallagher <Stephen.Gallagher@gov.scot>
Subject: RE: NHS Grampian Diagnostic

Hi Stephen

Thanks, appreciate you giving due regard to our position. I would appreciate the extract of cities IJB information just so we can double check it.

Thanks Stephen

[Redacted: Section 38(1)(b)]
From: Stephen.Gallagher@gov.scot <Stephen.Gallagher@gov.scot>
Sent: 21 July 2025 16:02
To: [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @aberdeencity.gov.uk>
Subject: NHS Grampian Diagnostic

Hi [Redacted: Section 38(1)(b)]

Just wanted to thank you again for the candid feedback and for participating in a discussion with KPMG on the NHS Grampian Diagnostic. Noting your particular concern re public listing, both KPMG and SG finance have sought to ensure all commentary is clearly descriptive of - and directed to - the improvement opportunities of NHS Grampian. [Redacted: Section 30(b)(i)]

Kind regards

Stephen

STEPHEN GALLAGHER
Director of Mental Health
Health & Social Care Directorates
St. Andrew's House
Edinburgh EH1 3DG

(pronouns – He, him, his)

Mobile –[Redacted: Section 38(1)(b)]
Twitter [Redacted: Section 38(1)(b)]

Document 5 – Email Chain

WITHELD:

[Redacted: Section 38(1)(b)]
[Redacted: Section 33(1)(b)]
[Redacted: Section 30(b)(i)] – Free and Frank (advice)

Document 6 – Email Chain

From: [Redacted: Section 38(1)(b)]
Sent: 05 September 2025 14:23
To: [Redacted: Section 38(1)(b)] 2@nhs.scot; Jack.Gillespie@gov.scot
Cc: [Redacted: Section 38(1)(b)] @gov.scot
Subject: [EXTERNAL] RE: Invoice for NHS Grampian Diagnostic

Thanks [Redacted: Section 38(1)(b)],

Can you confirm the

- billing address
- The person it needs to be addressed to
- the best email address to send the invoice to

Thanks

[Redacted: Section 38(1)(b)]

[Redacted: Section 38(1)(b)] Associate Director, KPMG UK
Infrastructure, Government and Health
Infrastructure advisory group - KPMG UK

M: [Redacted: Section 38(1)(b)]
E[Redacted: Section 38(1)(b)] @KPMG.co.uk

From: Jack.Gillespie@gov.scot
Sent: 05 September 2025 14:23
To: [Redacted: Section 38(1)(b)] 2@nhs.scot; [Redacted: Section 38(1)(b)]
Cc: [Redacted: Section 38(1)(b)] @gov.scot
Subject: [EXTERNAL] RE: Invoice for NHS Grampian Diagnostic

Great, thanks all.

From: [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] 2@nhs.scot>
Sent: 05 September 2025 14:05
To: [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @kpmg.co.uk>
Cc: Jack Gillespie <jack.gillespie@gov.scot>; [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @gov.scot>
Subject: RE: Invoice for NHS Grampian Diagnostic

Hi [Redacted: Section 38(1)(b)],

Sorry for the delay - the PO has been now approved! The number is[Redacted: Section 30(c)

Kind regards
[Redacted: Section 38(1)(b)]

[Redacted: Section 38(1)(b)] Commodity Manager
NSS Procurement
National Procurement
NHS National Services Scotland
E: [Redacted: Section 38(1)(b)] 2@nhs.scot |

All NSS and Public Health Scotland (PHS) procurement queries should now be directed through ServiceNow. As well as raising a query you'll find lots of helpful information including FAQs and user guides. Access the portal using the appropriate link: NSS staff / PHS staff

From: [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @kpmg.co.uk>
Sent: 02 September 2025 14:31
To: [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] 2@nhs.scot>
Cc: Jack Gillespie <jack.gillespie@gov.scot>; [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @gov.scot>
Subject: RE: Invoice for NHS Grampian Diagnostic

Thank you

[Redacted: Section 38(1)(b)] Associate Director, KPMG UK
Infrastructure, Government and Health
Infrastructure advisory group - KPMG UK

M: [Redacted: Section 38(1)(b)]
E: [Redacted: Section 38(1)(b)]
From: [Redacted: Section 38(1)(b)] <chelsea.lawson2@nhs.scot>
Sent: 02 September 2025 14:15
To[Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @kpmg.co.uk>
Cc: Jack Gillespie <jack.gillespie@gov.scot[Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @gov.scot>
Subject: [EXTERNAL] RE: Invoice for NHS Grampian Diagnostic

Hi [Redacted: Section 38(1)(b)],

I have raised the PO but just waiting for it to be approved - I will update you once this happens.

Thanks
[Redacted: Section 38(1)(b)]
[Redacted: Section 38(1)(b)] Commodity Manager
NSS Procurement
National Procurement
NHS National Services Scotland
[Redacted: Section 38(1)(b)] @nhs.scot |

All NSS and Public Health Scotland (PHS) procurement queries should now be directed through ServiceNow. As well as raising a query you'll find lots of helpful information including FAQs and user guides. Access the portal using the appropriate link: NSS staff / PHS staff

From[Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @kpmg.co.uk>
Sent: 02 September 2025 09:31

To: [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @nhs.scot>
Cc: Jack Gillespie <jack.gillespie@gov.scot>; [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @gov.scot>
Subject: RE: Invoice for NHS Grampian Diagnostic

Morning [Redacted: Section 38(1)(b)]
How are you?

Just following up on the below, to see if there is a PO number for our invoice for the NHS Grampian Diagnostic,

Also, what would be the best address to add to the invoice and the best email to send it to?

Thanks

[Redacted: Section 38(1)(b)]

[Redacted: Section 38(1)(b)] Associate Director, KPMG UK
Infrastructure, Government and Health
Infrastructure advisory group - KPMG UK

M: [Redacted: Section 38(1)(b)]
E: [Redacted: Section 38(1)(b)]
From: [Redacted: Section 38(1)(b)]
Sent: 28 August 2025 13:57
To: 'Jack.Gillespie@gov.scot' <Jack.Gillespie@gov.scot>
Cc: [Redacted: Section 38(1)(b)] @nhs.scot[Redacted: Section 38(1)(b)] @gov.scot
Subject: RE: Invoice for NHS Grampian Diagnostic

Thanks Jack,

[Redacted: Section 33(1)(b)]

[Redacted: Section 38(1)(b)]

[Redacted: Section 38(1)(b)] Associate Director, KPMG UK
Infrastructure, Government and Health
Infrastructure advisory group - KPMG UK

M: [Redacted: Section 38(1)(b)]
E: [Redacted: Section 38(1)(b)] @KPMG.co.uk

From: Jack.Gillespie@gov.scot <Jack.Gillespie@gov.scot>
Sent: 28 August 2025 13:51
To: [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @kpmg.co.uk>
Cc: [Redacted: Section 38(1)(b)] @nhs.scot[Redacted: Section 38(1)(b)] @gov.scot
Subject: [EXTERNAL] RE: Invoice for NHS Grampian Diagnostic

Okay, let’s go with that then.

Can you confirm the final value and I can organise an allocation to NSS.

Thanks

Jack

From[Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @kpmg.co.uk>
Sent: 28 August 2025 13:29
To: Jack Gillespie <Jack.Gillespie@gov.scot>

Cc[Redacted: Section 38(1)(b)] @nhs.scot
Subject: RE: Invoice for NHS Grampian Diagnostic

Thanks Jack,

Either works for us, just want to make sure its going to the right place.

[Redacted: Section 38(1)(b)]

[Redacted: Section 38(1)(b)]
Associate Director, KPMG UK
Infrastructure, Government and Health
Infrastructure advisory group - KPMG UK

M: [Redacted: Section 38(1)(b)]
E: [Redacted: Section 38(1)(b)] **From:** Jack.Gillespie@gov.scot <Jack.Gillespie@gov.scot>
Sent: 28 August 2025 13:20
To: [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @kpmg.co.uk>
Cc: [Redacted: Section 38(1)(b)] @nhs.scot
Subject: [EXTERNAL] Re: Invoice for NHS Grampian Diagnostic

Hi [Redacted: Section 38(1)(b)]

I could be wrong ([Redacted: Section 38(1)(b)] can confirm) but I thought you would invoice NSS, with SG providing NSS with the funding to cover it.

Thanks
Jack

From: [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @kpmg.co.uk>
Sent: Thursday, August 28, 2025 1:14:46 PM
To: Jack Gillespie <jack.gillespie@gov.scot>
Cc: [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @nhs.scot>
Subject: Invoice for NHS Grampian Diagnostic

Hi Jack

How are you?

Just starting to turn the wheels on the invoice for the NHS Grampian diagnostic, couple of questions

- What is the best email address to send this to?
- Is there a PO number we can add to the invoice?

I've copied in [Redacted: Section 38(1)(b)] at NSS for sight

[Redacted: Section 38(1)(b)]

[Redacted: Section 38(1)(b)] Associate Director, KPMG UK
Infrastructure, Government and Health
Infrastructure advisory group - KPMG UK

M[Redacted: Section 38(1)(b)]
E: [Redacted: Section 38(1)(b)]

Document 7 – Email

From[Redacted: Section 38(1)(b)]
Sent: 12 September 2025 10:39
To: Jack Gillespie <jack.gillespie@gov.scot>
Cc: [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @KPMG.co.uk>; [Redacted: Section 38(1)(b)] (UK) <[Redacted: Section 38(1)(b)] @KPMG.co.uk> [Redacted: Section 38(1)(b)] <[Redacted: Section 38(1)(b)] @KPMG.co.uk>;
Subject: NHS Grampian – Final Report – KPMG Branded and Unbranded

Hi Jack,

How are you?

As per emails from [Redacted: Section 38(1)(b)] around publication of the NHS Grampian Diagnostic to the Scottish Government website requiring a report that has all KPMG branding removed, please find attached two copies of the final NHS Grampian Diagnostic

1. NHS Grampian Diagnostic with full KPMG branding in PDF format
2. NHS Grampian Diagnostic with all KPMG branding removed in PDF format

We consider the NHS Grampian Diagnostic with the KPMG branding to be the deliverable in line with our engagement letter, with the unbranded version to be used for publication.

[Redacted: Section 33(1)(b)]
Happy to chat further on this,

[Redacted: Section 38(1)(b)]

[Redacted: Section 38(1)(b)] Associate Director, KPMG UK
Infrastructure, Government and Health
Infrastructure advisory group - KPMG UK

M: [Redacted: Section 38(1)(b)]
E: [Redacted: Section 38(1)(b)] @KPMG.co.uk

Document 8 – Email

WITHHELD:
[Redacted: Section 38(1)(b)]
Section 33(1)(b)]

Appendix 1

WITHHELD:
[Redacted: Section 33(1)(b)]

Appendix 2

NHS Grampian's financial position has significantly deteriorated in recent years, and the Board were recently escalated to Stage 4 of the NHS Scotland Support & Intervention Framework for finance, governance and leadership.

A diagnostic report has been commissioned at pace as the first stage of the escalation process, and is being carried out by KPMG, who report directly to Scottish Government. Initial findings are due w/c 14th July.

As part of this diagnostic KPMG are carrying out a number of meetings with key stakeholders, and the Chair of the SG Assurance Board has asked that these meetings should include yourself, to review the design and operational effectiveness of the high-level financial governance arrangements in place at NHS Grampian and the extent and quality of your engagement with the NHS Board on shared financial planning, risks and monitoring.

The team have next week to arrange meetings, and we would be grateful if you could prioritise this and engage with them as required, whilst appreciating the short notice of this.