

[Current Edition](#)**Eastell's 'nightmare' is uncovered****Phil Baty****Published: 16 November 2007**

A confidential audit report sheds light on a long-running financial saga at Sheffield University. Phil Baty reports. "The nightmare has come to haunt us." This is what Richard Eastell, a professor of bone metabolism at Sheffield University, wrote in an e-mail to two colleagues when he was confronted with concerns about financial irregularities worth many thousands of pounds.

"I don't know how I am going to respond, but any suggestions gratefully received," he added, according to a confidential audit report released to *The Times Higher* this week under the Freedom of Information Act.

As well as working for Sheffield University, Professor Eastell holds a clinical post at the Sheffield Hospital and at the time was director of research governance at the Sheffield Teaching Hospital NHS Trust.

It was January 2003, and a colleague - referred to only as "B" in the released document - had written to the professor to raise the alarm that the NHS trust had "been paying for a large number" of experiments carried out by Professor Eastell's research investigator that should have been paid for by the university.

"The cost to the NHS is ... in the region of £37,000," wrote "B".

In the event, the audit report reveals, Professor Eastell discussed the matter with "B", "although no solution was ever reached".

Almost a year later, in December 2003, the concerns were raised with Professor Eastell again, this time by a consultant pathologist at the hospital known as "C". It took the professor until May 2004 - almost six months - to reply to "C". But in this reply "Professor Eastell did not offer a solution to the problem," the audit report says.

The audit report concludes that there is "clear evidence" to confirm that the trust subsidised the cost of a number of experiments that should have been met by the university.

As *The Times Higher* reported in September 2005, it was this audit report that led the NHS trust to initiate disciplinary proceedings against Professor Eastell. But as *The Times Higher* further reported in January 2006, the disciplinary proceedings were never concluded because Professor Eastell resigned his post as director of research governance.

In the same month, *The Times Higher* requested a copy of the audit report under the Freedom of Information Act. This was refused by the trust, which also refused an appeal. But last month, almost two years after the initial request, the Government's Information Commissioner ruled that the audit report should be released. This was because "the general public has a legitimate interest in the accountability of public officials and the spending of public money and in the particular circumstances of this case, in gaining an understanding of the results of a review of the events which gave rise to allegations that there had been irregularities in the spending of public money by a senior member of staff in an NHS trust", the commissioner's decision notice says.

The newly released report reveals that an honorary consultant at the NHS trust made a formal complaint against Professor Eastell.

Professor Eastell and a research investigator, known only as "A", are alleged to have submitted samples for a study into the osteoporosis drug Raloxifene "to an NHS laboratory at the expense of the NHS, when the processing costs should have been funded by a research grant".

The audit report finds that "there is clearly some ambiguity over the arrangements in place for reimbursing the trust in relation to the Raloxifene studies".

It found that some 5,915 samples were processed by the NHS, meaning that "the trust should have received at least £29,575", which equates to a "true cost" of £50,996, if NHS internal "trading costs" are used, which cover overheads.

Professor Eastell told the auditors that "only one payment of £6,123 ... was made by the university. Professor Eastell also believed that the (hospital's) clinical chemistry department had written off any other outstanding costs associated with the processing," the audit report says. "However, there is no documentation/correspondence with the clinical chemistry department to support this."

The audit report also notes that Professor Eastell "shared various e-mails and correspondence" with the auditors, but he did not share the "nightmare has come to haunt us" e-mail that he sent after first being approached about the irregularities.

"The wording of the e-mail implies that Professor Eastell was aware that the trust had been absorbing costs that should have been covered by funding from the university," the audit report concludes.

Professor Eastell told *The Times Higher* this week that the problems had arisen "from issues relating to record-keeping and invoicing".

In a separate case, Professor Eastell last month confirmed that he had signed an incorrect declaration for a 2003 research paper that presented some erroneous findings about a leading osteoporosis drug, Actonel. Professor Eastell incorrectly declared that he had had full access to the drug-trial data analysed for the paper, when it had been retained by the drug's manufacturer, Procter & Gamble.

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