

Council of Governors

Date of meeting:	10 December 2025
Report Title:	External Audit update: Policy for engagement of external auditors to supply non-audit services
Executive/NED Lead:	George Chalkias, Director of Governance
Report author(s):	Ann Filby, Trust Secretary
Action required	For information

Executive summary

Schedule 7 of the NHS Act 2006 (as amended), 23(2) states it is for the council of governors to appoint or remove the auditor at a general meeting of the council. The Trust's Standing Financial Instructions 2.4.2 refers to provision of services which are outside the scope of the annual audit, with approval of Council.

The Audit and Risk Committee at its meeting on 16 September 2025 approved a revised Policy for Engagement of Additional Services from the External Auditor. This has been enhanced to provide further guidance on what constitutes additional services, and the process for such services to be considered and approved.

Action Required of the Council

The Council is invited to note the Policy for information.