

Council of Governors

Date of meeting:	11 March 2026
Report Title:	External Audit update: Policy for engagement of external auditors to supply non-audit services
Executive/NED Lead:	Anthony May, Associate Director of Governance
Report author(s):	Anthony May, Associate Director of Governance
Action required	For information

Executive summary

Under the Trust Constitution, the Council of Governors is responsible for the appointment and removal of the External Auditor. This responsibility sits alongside the Council's statutory duties set out in the Constitution.

The current appointment was approved by the Council, with the contract having began on 1 April 2023 and running for an initial three-year term until 31 March 2026. It includes an option for a two-year extension, contingent upon satisfactory performance and mutual agreement.

Feedback indicates that the Audit and Risk Committee continues to receive high-quality and valuable work from EY, with no concerns raised regarding performance. Extending the contract also ensures continuity of service and cost certainty for an additional two years, whilst maintaining the established working relationship with the existing external audit team. It also avoids the administrative burden and resource demands of initiating a formal procurement process during the final quarter of 2025/26 - a period when the Trust will be heavily consolidating the changes and benefits of the new Epic electronic patient record system, delivering against the new NHS 10-year plan, and accelerating planning preparations for 2026/27

The Audit and Risk Committee therefore approved the two year extension at its January 2026 meeting. This will cover the period 1 April 2026 to 31 March 2028.

Since the original appointment allowed for the extension, no addition Council approval is required.

Action Required of the Council

The Council is invited to note this update.