

Council of Governors (in public)
Item LHCHCoG25/26_10a

Subject: Engaging the External Auditor to Supply Additional (non-audit) Services Policy
Date of meeting: 2 December 2025
Presented by: Daniel Scheffer, Chief Corporate Affairs Officer/Company Secretary
Purpose: Approval

1. Executive Summary

The current version of this policy was approved in June 2023 and now requires review in line with the scheduled timetable.

It is important that the independence of external auditors (currently Grant Thornton), real or perceived, is not impaired through the provision of non-audit services. Equally the Trust should not be deprived of expertise where it is needed, should the external auditors be able to demonstrate higher quality and more cost effective service than other providers.

The purpose of this policy is to:

- Set out the threats to audit independence and identify the types of non-audit work that should not be commissioned from external auditors; and
- Describe the decision-making processes that should operate when these questions are considered.

Following review by the LHCH Director of Finance, there are no proposed changes to the Policy. It should be noted that further work will be undertaken during 2026 to align this policy with similar policies within the UHL Group.

2. Recommendation

The Council of Governors is asked to approve the policy for onward ratification at the LHCH Audit Committee in January 2026.