

Notice of Appointment of External Auditors for East Lancashire Hospitals NHS Trust

For the 2020-21 financial year commencing 1 April, Grant Thornton UK LLP have been appointed as external auditors for East Lancashire Hospitals NHS Trust.

On 13 November 2019, the Trust Board accepted the recommendation of the Trust's Auditor Panel to make a direct appointment using the NHS Shared Business Services framework agreement for the 2020-21 financial year, with an option to extend the appointment for a further year.

Summary of regulatory framework

The Local Audit and Accountability Act 2014 requires NHS trusts to select and appoint their own auditors and directly manage their contracts for the audits. To fulfil these requirements, East Lancashire Hospitals NHS Trust is obliged to appoint an external auditor, eligible for appointment in line with the Financial Reporting Council's (FRC) requirements, to audit the annual accounts by 31 December of the preceding year. The appointment can be for longer than a year but there must be a new appointment at least once every 5 years and an auditor can be re-appointed for further terms. The Trust has also appointed an auditor panel to advise on the appointments, in accordance with the Act.

Within 28 days of an appointment being made, the Act also required NHS trusts to publish a notice to name the external auditor, the length of the appointment, the advice, or a summary of the advice to the Board or Governing Body, received from the auditor panel, and, where it has not accepted that advice, the reasons why not.