

Agreed Audit Fees for 2016/17

Note – fees shown for the Scottish Government, Executive Agencies and certain other central government audits are notional fees and are paid for through Audit Scotland’s funding from the Scottish Consolidated Fund.

| Central government | Auditor | Agreed Fee |
|---|-----------------|------------|
| Accountant in Bankruptcy | Grant Thornton | 42,090 |
| Crown Office | Audit Scotland | 97,950 |
| Disclosure Scotland | Scott-Moncrieff | 40,400 |
| Education Scotland | Audit Scotland | 34,040 |
| Food Standards Scotland | Audit Scotland | 40,080 |
| Forestry Commission (Scotland) | Audit Scotland | 40,540 |
| National Records of Scotland | Audit Scotland | 62,640 |
| NHS Superannuation Scheme (Scotland) | Audit Scotland | 63,120 |
| Non-Domestic Rates Account | Audit Scotland | 10,690 |
| Office of the Scottish Charity Regulator | Grant Thornton | 13,010 |
| QLTR | Audit Scotland | 3,820 |
| Revenue Scotland | Audit Scotland | 90,200 |
| Scottish Consolidated Fund | Audit Scotland | 22,020 |
| Scottish Courts and Tribunals Service | Scott-Moncrieff | 89,000 |
| Scottish Government | Audit Scotland | 1,063,750 |
| Scottish Housing Regulator | Scott-Moncrieff | 19,720 |
| Scottish Parliamentary Corporate Body | Audit Scotland | 68,760 |
| Scottish Prison Service | Scott-Moncrieff | 103,190 |
| Scottish Public Pensions Agency | Audit Scotland | 24,180 |
| Scottish Teachers' Superannuation Scheme | Audit Scotland | 59,980 |
| Student Awards Agency for Scotland | Grant Thornton | 21,880 |
| Transport Scotland | Audit Scotland | 171,030 |
| Architecture and Design Scotland | Audit Scotland | 7,860 |
| Bord na Gaidhlig | Deloitte | 12,914 |
| Cairngorms National Park Authority | Grant Thornton | 10,780 |
| Care Inspectorate | Grant Thornton | 31,380 |
| Children's Hearings Scotland | Audit Scotland | 10,440 |
| Commissioner for Ethical Standards in Public Life | Deloitte | 12,409 |
| Community Justice Scotland | Grant Thornton | 3,500 |
| Creative Scotland | Audit Scotland | 36,650 |
| Creative Scotland Lottery Fund | Audit Scotland | 30,880 |
| Crofting Commission | Deloitte | 16,845 |
| Fife and Forth Valley CJA | Audit Scotland | 5,000 |
| Forest Enterprise (Scotland) | Audit Scotland | 62,500 |
| Forestry Commission (NAO) | Audit Scotland | 8,400 |
| Forestry Commission (WAO) | Audit Scotland | 600 |
| Glasgow CJA | Audit Scotland | 4,670 |
| Highlands and Islands Enterprise | Audit Scotland | 131,510 |
| Historic Environment Scotland | Deloitte | 74,639 |
| Lanarkshire CJA | Audit Scotland | 4,670 |
| Loch Lomond and the Trossachs NPA | Grant Thornton | 10,780 |
| Lothian and Borders CJA | Scott-Moncrieff | 4,670 |
| National Galleries of Scotland | Audit Scotland | 22,220 |
| National Library of Scotland | Audit Scotland | 20,110 |
| National Museums of Scotland | Audit Scotland | 22,830 |
| North Strathclyde CJA | Audit Scotland | 4,670 |
| Northern CJA | Audit Scotland | 5,000 |
| Police Investigation and Review Commissioner | Scott-Moncrieff | 11,990 |
| Quality Meat Scotland | Audit Scotland | 10,450 |
| Registers of Scotland | Audit Scotland | 54,617 |
| Risk Management Authority | Audit Scotland | 6,770 |
| Royal Botanic Garden Edinburgh | Audit Scotland | 16,140 |
| Scotland's Commissioner for Children and Young People | Deloitte | 15,730 |

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| Scottish Canals | Grant Thornton | 33,040 |
| Scottish Children's Reporter Administration | Audit Scotland | 31,320 |
| Scottish Criminal Cases Review Commission | Audit Scotland | 7,490 |
| Scottish Enterprise | Audit Scotland | 157,080 |
| Scottish Environment Protection Agency | Grant Thornton | 50,750 |
| Scottish Fire & Rescue Service | Deloitte | 105,316 |
| Scottish Funding Council | Audit Scotland | 70,480 |
| Scottish Human Rights Commission | Deloitte | 14,249 |
| Scottish Information Commissioner | Deloitte | 13,330 |
| Scottish Legal Aid Board | Audit Scotland | 42,050 |
| Scottish Legal Complaints Commission | Deloitte | 11,990 |
| Scottish Natural Heritage | Audit Scotland | 55,020 |
| Scottish Police Authority | Audit Scotland | 187,114 |
| Scottish Public Services Ombudsman | Deloitte | 17,260 |
| Scottish Qualifications Authority | Audit Scotland | 45,580 |
| Scottish Road Works Commissioner | Scott-Moncrieff | 12,500 |
| Scottish Social Services Council | Grant Thornton | 18,890 |
| Scottish Water | KPMG | 154,220 |
| Skills Development Scotland | Audit Scotland | 81,490 |
| South West Scotland CJA | Deloitte | 5,030 |
| sportscotland | Audit Scotland | 25,570 |
| sportscotland Lottery Fund | Audit Scotland | 19,960 |
| Standards Commission for Scotland | Audit Scotland | 2,590 |
| Tayside CJA | Audit Scotland | 4,670 |
| VisitScotland | Audit Scotland | 68,370 |
| Water Industry Commission for Scotland | Audit Scotland | 12,710 |
| SGRPID: European Agricultural Fund | Audit Scotland | 855,000 |

| Further education | Auditor | Agreed Fee |
|-------------------------------|-----------------|-------------------|
| Ayrshire college | Mazars | 29,460 |
| Borders College | Scott-Moncrieff | 14,570 |
| City of Glasgow College | Scott-Moncrieff | 42,137 |
| Dumfries and Galloway College | Scott-Moncrieff | 15,220 |
| Dundee & Angus College | Audit Scotland | 23,190 |
| Edinburgh College | Audit Scotland | 29,220 |
| Fife College | Ernst & Young | 35,325 |
| Forth Valley College | Ernst & Young | 24,910 |
| Glasgow Clyde College | Scott-Moncrieff | 26,660 |
| Glasgow Kelvin College | Scott-Moncrieff | 39,380 |
| Glasgow Regional Board | Scott-Moncrieff | 12,000 |
| Inverness College | Ernst & Young | 15,930 |
| Lewis Castle College | Ernst & Young | 21,570 |
| Moray College | Ernst & Young | 22,500 |
| New College Lanarkshire | Mazars | 44,910 |
| North East Scotland College | Ernst & Young | 34,690 |
| North Highland College | Ernst & Young | 15,560 |
| Perth College | Ernst & Young | 16,540 |
| South Lanarkshire College | Mazars | 13,960 |
| West College Scotland | Mazars | 28,990 |
| West Lothian College | Mazars | 14,270 |

| Local government - Councils | Auditor | Agreed Fee |
|------------------------------------|-----------------|-------------------|
| Aberdeen City Council | KPMG | 419,794 |
| Aberdeenshire Council | Audit Scotland | 390,610 |
| Angus Council | Audit Scotland | 242,800 |
| Argyll and Bute Council | Audit Scotland | 255,908 |
| City of Edinburgh Council | Scott-Moncrieff | 571,250 |
| Clackmannanshire Council | Audit Scotland | 203,000 |
| Comhairle nan Eilean Siar | Audit Scotland | 193,710 |

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| Dumfries and Galloway Council | Grant Thornton | 317,190 |
| Dundee City Council | Audit Scotland | 345,200 |
| East Ayrshire Council | Deloitte | 274,950 |
| East Dunbartonshire Council | Audit Scotland | 253,045 |
| East Lothian Council | Audit Scotland | 237,070 |
| East Renfrewshire Council | Audit Scotland | 221,060 |
| Falkirk Council | Ernst & Young | 325,285 |
| Fife Council | Audit Scotland | 502,920 |
| Glasgow City Council | Audit Scotland | 621,670 |
| Highland Council | Grant Thornton | 403,150 |
| Inverclyde Council | Audit Scotland | 242,440 |
| Midlothian Council | Ernst & Young | 237,300 |
| Moray Council | Audit Scotland | 230,120 |
| North Ayrshire Council | Deloitte | 293,890 |
| North Lanarkshire Council | Audit Scotland | 494,250 |
| Orkney Islands Council | Audit Scotland | 181,590 |
| Perth and Kinross Council | KPMG | 278,098 |
| Renfrewshire Council | Audit Scotland | 344,510 |
| Scottish Borders Council | Audit Scotland | 270,170 |
| Shetland Islands Council | Deloitte | 217,956 |
| South Ayrshire Council | Deloitte | 274,001 |
| South Lanarkshire Council | Audit Scotland | 494,486 |
| Stirling Council | Audit Scotland | 238,800 |
| West Dunbartonshire Council | Audit Scotland | 256,710 |
| West Lothian Council | Ernst & Young | 347,996 |

| Local government - Other | Auditor | Agreed Fee |
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| Aberdeen City and Shire SDPA | Audit Scotland | 2,770 |
| Aberdeen City IJB | KPMG | 27,040 |
| Aberdeenshire IJB | Audit Scotland | 17,470 |
| Angus IJB | Audit Scotland | 17,470 |
| Argyll & Bute IJB | Audit Scotland | 17,400 |
| Ayrshire VJB | Deloitte | 6,970 |
| Central Scotland VJB | Audit Scotland | 7,000 |
| Clackmannanshire and Stirling IJB | Audit Scotland | 17,400 |
| Clyde Muirshiel Park Authority JC | Audit Scotland | 1,727 |
| Clyde Valley Learning and Development JC | Audit Scotland | 1,790 |
| Dams to Darnley Country Park JC | Audit Scotland | 3,790 |
| Dumfries & Galloway Pension Fund | Grant Thornton | 24,000 |
| Dumfries and Galloway IJB | Grant Thornton | 17,000 |
| Dunbartonshire and Argyll and Bute VJB | Audit Scotland | 7,000 |
| Dundee City IJB | Audit Scotland | 17,400 |
| East Ayrshire IJB | Deloitte | 22,434 |
| East Dunbartonshire IJB | Audit Scotland | 17,470 |
| East Lothian IJB | Audit Scotland | 17,470 |
| East of Scotland European Consortium | KPMG | 1,880 |
| East Renfrewshire IJB | Audit Scotland | 17,400 |
| Edinburgh and SE Scotland SDPA | Audit Scotland | 2,770 |
| Edinburgh IJB | Scott-Moncrieff | 23,540 |
| Falkirk IJB | Ernst & Young | 25,340 |
| Falkirk Pension Fund | Ernst & Young | 19,720 |
| Fife IJB | Audit Scotland | 17,400 |
| Fife Pension Fund | Audit Scotland | 33,420 |
| Glasgow City Region Joint Committee | Audit Scotland | 7,870 |
| Glasgow and Clyde Valley SDPA | Audit Scotland | 2,770 |
| Glasgow City IJB | Audit Scotland | 17,400 |
| Grampian VJB | Audit Scotland | 6,970 |
| Highland and Western Isles VJB | Grant Thornton | 6,970 |
| Highland Pension Fund | Grant Thornton | 28,560 |

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| HITRANS | Grant Thornton | 9,370 |
| Inverclyde IJB | Audit Scotland | 17,400 |
| Lanarkshire VJB | Audit Scotland | 7,857 |
| Lothian Pension Fund | Scott-Moncrieff | 44,350 |
| Lothian VJB | Scott-Moncrieff | 6,970 |
| Midlothian IJB | Ernst & Young | 25,340 |
| Moray IJB | Audit Scotland | 17,400 |
| Mugdock Country Park JC | Audit Scotland | 3,110 |
| NESTRANS | Audit Scotland | 10,300 |
| North Ayrshire IJB | Deloitte | 22,434 |
| North East Scotland Pension Fund | Audit Scotland | 33,420 |
| North Lanarkshire IJB | Audit Scotland | 17,400 |
| Orkney and Shetland VJB | Deloitte | 7,578 |
| Orkney IJB | Audit Scotland | 17,470 |
| Orkney Pension Fund | Audit Scotland | 19,670 |
| Perth and Kinross IJB | KPMG | 25,540 |
| Renfrewshire IJB | Audit Scotland | 17,400 |
| Renfrewshire VJB | Audit Scotland | 6,970 |
| Scotland Excel | Audit Scotland | 5,620 |
| Scottish Borders IJB | Audit Scotland | 17,470 |
| Scottish Borders Pension Fund | Audit Scotland | 19,710 |
| SESTRAN | Scott-Moncrieff | 9,700 |
| Shetland IJB | Deloitte | 20,540 |
| Shetland Islands Pension Fund | Deloitte | 30,238 |
| South Ayrshire IJB | Deloitte | 22,434 |
| South Lanarkshire IJB | Audit Scotland | 17,400 |
| South West RTP | Grant Thornton | 9,370 |
| Strathclyde Concessionary Travel Scheme JC | Scott-Moncrieff | 4,920 |
| Strathclyde Partnership for Transport | Scott-Moncrieff | 68,330 |
| Strathclyde Pension Funds | Audit Scotland | 53,450 |
| TACTRAN | KPMG | 9,818 |
| Tay Road Bridge JB | Audit Scotland | 11,840 |
| Tayside Contracts JC | Audit Scotland | 37,300 |
| Tayside Pension Fund | Audit Scotland | 24,040 |
| Tayside SDPA | Audit Scotland | 2,770 |
| Tayside VJB | Audit Scotland | 6,970 |
| West Dunbartonshire IJB | Audit Scotland | 17,400 |
| West Lothian IJB | Ernst & Young | 25,340 |
| West of Scotland Archaeology Service JC | Audit Scotland | 1,880 |
| West of Scotland European Forum | Audit Scotland | 1,880 |
| Western Isles IJB | Audit Scotland | 17,400 |
| ZetTrans | Deloitte | 10,187 |

| Health | Auditor | Agreed Fee |
|---------------------------------|-----------------|-------------------|
| NHS Ayrshire and Arran | Deloitte | 182,892 |
| NHS Borders | Audit Scotland | 129,060 |
| NHS Dumfries & Galloway | Grant Thornton | 138,120 |
| NHS Fife | Audit Scotland | 162,450 |
| NHS Forth Valley | Audit Scotland | 152,050 |
| NHS Grampian | Audit Scotland | 199,260 |
| NHS Greater Glasgow and Clyde | Audit Scotland | 411,590 |
| NHS Highland | Grant Thornton | 172,990 |
| NHS Lanarkshire | Audit Scotland | 201,370 |
| NHS Lothian | Scott-Moncrieff | 297,190 |
| NHS Orkney | Audit Scotland | 70,780 |
| NHS Shetland | Deloitte | 74,501 |
| NHS Tayside | Audit Scotland | 201,652 |
| NHS Western Isles | Audit Scotland | 68,460 |
| Healthcare Improvement Scotland | Deloitte | 28,976 |

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| Mental Welfare Commission for Scotland | Scott-Moncrieff | 17,170 |
| National Waiting Times Centre Board | Scott-Moncrieff | 70,070 |
| NHS 24 | Scott-Moncrieff | 63,631 |
| NHS Education for Scotland | Grant Thornton | 64,430 |
| NHS Health Scotland | Deloitte | 42,989 |
| NHS National Services Scotland | Audit Scotland | 189,370 |
| Scottish Ambulance Service | Grant Thornton | 75,720 |
| State Hospital Board for Scotland | Scott-Moncrieff | 48,860 |