

Agreed Audit Fees for 2014/15

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
Architecture + Design Scotland	KPMG	7,340
Bord na Gaidhlig	Audit Scotland	12,100
Cairngorms National Park Authority	Audit Scotland	10,700
Care Inspectorate	Audit Scotland	31,200
Children's Hearings Scotland	PricewaterhouseCoopers	10,700
Commissioner for Children and Young People in Scotland	Audit Scotland	14,140
Creative Scotland	KPMG	35,865
Creative Scotland Lottery Fund	KPMG	30,200
Crown Office	Audit Scotland	96,860
Disclosure Scotland	Audit Scotland	40,000
Education Scotland	Audit Scotland	35,420
Fife and Forth Valley CJA	Deloitte	4,500
Forest Enterprise (Scotland)	Audit Scotland	62,500
Forestry Commission (NAO)	Audit Scotland	8,000
Forestry Commission (Scotland)	Audit Scotland	41,200
Forestry Commission (WAO)	Audit Scotland	4,000
Glasgow CJA	Audit Scotland	4,375
Highlands and Islands Enterprise	Audit Scotland	129,500
Historic Scotland	KPMG	69,791
Lanarkshire CJA	PricewaterhouseCoopers	5,196
Loch Lomond & the Trossachs NPA	Audit Scotland	10,200
Lothian and Borders CJA	Audit Scotland	4,375
National Galleries of Scotland	PricewaterhouseCoopers	23,710
National Library of Scotland	PricewaterhouseCoopers	20,500
National Museums of Scotland	PricewaterhouseCoopers	24,370
National Records of Scotland	PricewaterhouseCoopers	60,000
NHS Superannuation Scheme (Scotland)	Audit Scotland	67,550
Non-Domestic Rates Account	Audit Scotland	9,938
North Strathclyde CJA	Audit Scotland	4,375
Northern CJA	Audit Scotland	5,100
Office of the Accountant in Bankruptcy	Audit Scotland	42,400
Office of the Scottish Charity Regulator	Audit Scotland	12,100
Police investigation and review commissioner	Audit Scotland	13,450
QLTR	Audit Scotland	3,740
Quality Meat Scotland	PricewaterhouseCoopers	10,000
Registers of Scotland	Audit Scotland	54,570
Risk Management Authority	Audit Scotland	6,500
Royal Botanic Gardens Edinburgh	Audit Scotland	15,950
Scottish Canals	Audit Scotland	32,000
Scottish Children's Reporter Administration	PricewaterhouseCoopers	30,340
Scottish Consolidated Fund	Audit Scotland	20,473
Scottish Courts Service	Audit Scotland	81,700
Scottish Criminal Cases Review Commission	Audit Scotland	7,300
Scottish Enterprise	Audit Scotland	153,318
Scottish Environment Protection Agency	PricewaterhouseCoopers	52,920

Scottish Fire Authority	Grant Thornton	115,000
Scottish Funding Council	Grant Thornton	68,175
Scottish Government	Audit Scotland	987,100
Scottish Housing Regulator	Audit Scotland	18,820
Scottish Human Rights Commission	Audit Scotland	12,000
Scottish Information Commissioner	Audit Scotland	11,500
Scottish Legal Aid Board	Grant Thornton	40,650
Scottish Legal Complaints Commission	KPMG	11,210
Scottish Natural Heritage	Audit Scotland	52,520
Scottish Parliamentary Corporate Body	Audit Scotland	66,880
Scottish Police Authority	Audit Scotland	225,000
Scottish Prison Service	Audit Scotland	111,390
Scottish Public Pensions Agency	Audit Scotland	25,850
Scottish Public Services Ombudsman	Audit Scotland	15,000
Scottish Qualifications Authority	KPMG	44,590
Scottish Road Works Commissioner	Audit Scotland	15,950
Scottish Social Services Council	Audit Scotland	17,800
Scottish Teachers' Superannuation Scheme	Audit Scotland	64,170
Scottish Water	PricewaterhouseCoopers	158,610
SGRPID: European Agricultural Fund	Audit Scotland	734,000
Skills Development Scotland	KPMG	75,700
South West Scotland CJA	Audit Scotland	4,800
sportscotland	Grant Thornton	26,520
sportscotland Lottery Fund	Grant Thornton	20,400
Standards Commission for Scotland	Audit Scotland	2,435
Student Awards Agency for Scotland	Audit Scotland	21,280
Tayside CJA	KPMG	4,375
The Commissioner for Ethical Standards	Audit Scotland	11,615
The Crofting Commission	Audit Scotland	14,620
Transport Scotland	Audit Scotland	182,000
VisitScotland	Grant Thornton	71,000
Water Industry Commission for Scotland	KPMG	13,365
Whole of Government Accounts	Audit Scotland	49,000

Further education	Auditor	Agreed Fee
Ayrshire College	KPMG	36,280
Borders College	Grant Thornton	13,300
City of Glasgow College	Scott-Moncrieff	38,890
Dumfries and Galloway College	Grant Thornton	14,250
Dundee & Angus College	KPMG	28,500
Edinburgh College	KPMG	28,780
Fife College	Grant Thornton	34,000
Forth Valley College	Henderson Loggie	26,270
Glasgow Clyde College	Wylie & Bisset	29,052
Glasgow Kelvin College	Scott-Moncrieff	47,274
Glasgow Regional Board	Scott-Moncrieff	30,000
Inverness College	Scott-Moncrieff	16,800
Lewis Castle College	Scott-Moncrieff	21,542
Moray College	Audit Scotland	14,980
New College Lanarkshire	Henderson Loggie	40,000
North East Scotland College	Audit Scotland	43,875

North Highland College	Henderson Loggie	14,270
Perth College	Wylie & Bisset	14,540
South Lanarkshire College	KPMG	13,500
West College Scotland	Wylie & Bisset	31,578
West Lothian College	Wylie & Bisset	12,550

Local government - Councils	Auditor	Agreed Fee
Aberdeen City Council	Audit Scotland	455,000
Aberdeenshire Council	Deloitte	433,000
Angus Council	Audit Scotland	249,700
Argyll and Bute Council	Audit Scotland	284,580
City of Edinburgh Council	Audit Scotland	690,500
Clackmannanshire Council	Deloitte	209,000
Comhairle nan Eilean Siar	Scott-Moncrieff	193,810
Dumfries and Galloway Council	PricewaterhouseCoopers	398,161
Dundee City Council	KPMG	386,065
East Ayrshire Council	Audit Scotland	284,600
East Dunbartonshire Council	Audit Scotland	277,474
East Lothian Council	KPMG	242,555
East Renfrewshire Council	Audit Scotland	235,084
Falkirk Council	Audit Scotland	345,200
Fife Council	Audit Scotland	592,880
Glasgow City Council	Audit Scotland	766,055
Highland Council	Audit Scotland	497,715
Inverclyde Council	Grant Thornton	263,695
Midlothian Council	Grant Thornton	239,370
Moray Council	PricewaterhouseCoopers	246,247
North Ayrshire Council	Audit Scotland	307,430
North Lanarkshire Council	Scott-Moncrieff	545,000
Orkney Islands Council	Audit Scotland	215,410
Perth and Kinross Council	Audit Scotland	281,000
Renfrewshire Council	Audit Scotland	354,610
Scottish Borders Council	KPMG	303,920
Shetland Islands Council	Audit Scotland	250,800
South Ayrshire Council	Audit Scotland	277,275
South Lanarkshire Council	PricewaterhouseCoopers	534,271
Stirling Council	Grant Thornton	265,000
West Dunbartonshire Council	Audit Scotland	277,024
West Lothian Council	Audit Scotland	331,410

Local government - other	Auditor	Agreed Fee
Aberdeen City and Shire SDPA	Deloitte	3,040
Ayrshire VJB	Audit Scotland	7,090
Central Scotland VJB	Deloitte	7,350
Clyde Muirshiel Park Authority JC	Audit Scotland	1,400
Clyde Valley Learning and Development JC	PricewaterhouseCoopers	2,160
Dams to Darnley Country Park JC	Audit Scotland	3,850
Dunbartonshire and Argyll and Bute VJB	Audit Scotland	7,800
East of Scotland European Consortium	Audit Scotland	2,290
Edinburgh and SE Scotland SDPA	Audit Scotland	3,380
Forth Estuary Transport Authority	Audit Scotland	28,700

Glasgow and Clyde Valley SDPA	Audit Scotland	2,820
Grampian VJB	PricewaterhouseCoopers	8,000
Highland and Western Isles VJB	Audit Scotland	7,800
HITRANS	Audit Scotland	10,500
Lanarkshire VJB	PricewaterhouseCoopers	8,420
Lothian VJB	Audit Scotland	7,090
Mugdock Country Park JC	Audit Scotland	3,480
NESTRANS	Deloitte	10,500
Orkney and Shetland VJB	Audit Scotland	7,230
Renfrewshire VJB	Audit Scotland	7,090
Scotland Excel	Audit Scotland	5,720
SESTRAN	Audit Scotland	9,535
South West RTP	PricewaterhouseCoopers	11,440
Strathclyde Concessionary Travel Scheme JC	KPMG	5,000
Strathclyde Partnership for Transport	KPMG	64,780
TACTRAN	Audit Scotland	9,860
Tay Road Bridge JB	KPMG	12,025
Tayside Contracts JC	KPMG	38,000
Tayside SDPA	KPMG	2,820
Tayside VJB	KPMG	7,090
West of Scotland Archaeology Service JC	Audit Scotland	1,910
West of Scotland European Forum	Audit Scotland	1,910
ZetTrans	Audit Scotland	9,725

Health	Auditor	Agreed Fee
Ayrshire and Arran HB	Audit Scotland	227,540
Borders HB	Scott-Moncrieff	169,079
Dumfries & Galloway HB	PricewaterhouseCoopers	198,000
Fife HB	Audit Scotland	214,000
Forth Valley HB	Audit Scotland	203,960
Grampian HB	Deloitte	270,000
Greater Glasgow and Clyde HB	Audit Scotland	575,000
Highland HB	Audit Scotland	235,770
Lanarkshire HB	Scott-Moncrieff	270,140
Lothian HB	Audit Scotland	388,000
Mental Welfare Commission for Scotland	Scott-Moncrieff	17,170
NHS 24	Scott-Moncrieff	77,000
NHS Education for Scotland	Deloitte	67,700
NHS Health Scotland	Scott-Moncrieff	39,820
NHS Healthcare Improvement Scotland	PricewaterhouseCoopers	26,820
NHS National Services Scotland	Audit Scotland	189,255
NHS National Waiting Times Centre Board	Scott-Moncrieff	70,030
Orkney HB	Audit Scotland	69,650
Scottish Ambulance Service	Deloitte	75,750
Shetland HB	Audit Scotland	64,354
Tayside HB	PricewaterhouseCoopers	254,126
The State Hospital	Scott-Moncrieff	48,830
Western Isles HB	PricewaterhouseCoopers	65,000