

## Agreed Audit Fees for 2015/16

**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	14,000
Creative Scotland	KPMG	35,870
Creative Scotland Lottery Fund	KPMG	30,200
Crown Office	Audit Scotland	96,860
Disclosure Scotland	Audit Scotland	40,000
Education Scotland	Audit Scotland	34,400
Fife and Forth Valley CJA	Deloitteoitte	5,000
Food Standards Scotland	Audit Scotland	42,000
Forest Enterprise (Scotland)	Audit Scotland	62,500
Forestry Commission (NAO)	Audit Scotland	8,400
Forestry Commission (Scotland)	Audit Scotland	41,200
Forestry Commission (WAO)	Audit Scotland	600
Glasgow CJA	Audit Scotland	4,370
Highlands and Islands Enterprise	Audit Scotland	129,500
Historic Environment Scotland	KPMG	107,680
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	21,460
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	9,940
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	13,200
QLTR	Audit Scotland	3,740
Quality Meat Scotland	PricewaterhouseCoopers	10,000
Registers of Scotland	Audit Scotland	55,670
Revenue Scotland	Audit Scotland	90,000
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	30,350
Scottish Consolidated Fund	Audit Scotland	20,200
Scottish Courts and Tribunals 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 and Rescue Service	Grant Thornton	96,540
Scottish Funding Council	Grant Thornton	67,000
Scottish Government	Audit Scotland	987,100
Scottish Housing Regulator	Audit Scotland	17,820
Scottish Human Rights Commission	Audit Scotland	11,500
Scottish Information Commissioner	Audit Scotland	11,000
Scottish Legal Aid Board	Grant Thornton	40,880
Scottish Legal Complaints Commission	KPMG	11,210
Scottish Natural Heritage	Audit Scotland	48,450
Scottish Parliamentary Corporate Body	Audit Scotland	66,880
Scottish Police Authority	Audit Scotland	250,000
Scottish Prison Service	Audit Scotland	96,390
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	13,450
Scottish Social Services Council	Audit Scotland	17,800
Scottish Teachers' Superannuation Scheme	Audit Scotland	64,170
Scottish Water	PricewaterhouseCoopers	160,200
SGRPID: European Agricultural Fund	Audit Scotland	770,000
Skills Development Scotland	KPMG	79,680
South West Scotland CJA	Audit Scotland	4,800
sportscotland	Grant Thornton	25,020
sportscotland Lottery Fund	Grant Thornton	18,660
Standards Commission for Scotland	Audit Scotland	2,430
Student Awards Agency for Scotland	Audit Scotland	21,280
Tayside CJA	KPMG	4,370
Commissioner for Ethical Standards in Public Life in Scotland	Audit Scotland	10,500
Crofting Commission	Audit Scotland	14,620
Transport Scotland	Audit Scotland	182,000
VisitScotland	Grant Thornton	71,000
Water Industry Commission for Scotland	KPMG	11,870
Whole of Government Accounts	Audit Scotland	49,000

<b>Further education</b>	<b>Auditor</b>	<b>Agreed Fee</b>
Ayrshire college	KPMG	36,500
Borders College	Grant Thornton	14,500
City of Glasgow College	Scott-Moncrieff	38,860
Dumfries and Galloway College	Grant Thornton	15,450
Dundee & Angus College	KPMG	28,800
Edinburgh College	KPMG	28,752
Fife College	Grant Thornton	33,000
Forth Valley College	Henderson Loggie	26,510
Glasgow Clyde College	Wylie & Bisset	27,600
Glasgow Kelvin College	Scott-Moncrieff	45,000
Glasgow Regional Board	Scott-Moncrieff	8,500
Inverness College	Scott-Moncrieff	16,780
Lews Castle College	Scott-Moncrieff	20,600
Moray College	Audit Scotland	19,200
New College Lanarkshire	Henderson Loggie	39,688
North East Scotland College	Audit Scotland	33,900

North Highland College	Henderson Loggie	14,410
Perth College	Wylie & Bisset	14,530
South Lanarkshire College	KPMG	14,710
West College Scotland	Wylie & Bisset	30,000
West Lothian College	Wylie & Bisset	12,530

<b>Local government - Councils</b>	<b>Auditor</b>	<b>Agreed Fee</b>
Aberdeen City Council	Audit Scotland	456,000
Aberdeenshire Council	Deloitte	406,000
Angus Council	Audit Scotland	250,730
Argyll and Bute Council	Audit Scotland	262,090
City of Edinburgh Council	Audit Scotland	690,500
Clackmannanshire Council	Deloitte	208,000
Comhairle nan Eilean Siar	Scott-Moncrieff	193,810
Dumfries and Galloway Council	PricewaterhouseCoopers	393,968
Dundee City Council	KPMG	386,060
East Ayrshire Council	Audit Scotland	284,300
East Dunbartonshire Council	Audit Scotland	277,470
East Lothian Council	KPMG	240,855
East Renfrewshire Council	Audit Scotland	225,084
Falkirk Council	Audit Scotland	345,200
Fife Council	Audit Scotland	591,000
Glasgow City Council	Audit Scotland	765,000
Highland Council	Audit Scotland	486,465
Inverclyde Council	Grant Thornton	262,895
Midlothian Council	Grant Thornton	241,760
Moray Council	PricewaterhouseCoopers	239,609
North Ayrshire Council	Audit Scotland	305,430
North Lanarkshire Council	Scott-Moncrieff	533,904
Orkney Islands Council	Audit Scotland	208,024
Perth and Kinross Council	Audit Scotland	283,500
Renfrewshire Council	Audit Scotland	354,610
Scottish Borders Council	KPMG	293,889
Shetland Islands Council	Audit Scotland	238,820
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	331,440

<b>Local government - Other</b>	<b>Auditor</b>	<b>Agreed Fee</b>
Aberdeen City and Shire SDPA	Deloitte	3,500
Aberdeen City IJB	Audit Scotland	5,000
Aberdeenshire IJB	Deloitte	5,000
Angus IJB	Audit Scotland	5,000
Argyll and Bute IJB	Audit Scotland	5,000
Ayrshire VJB	Audit Scotland	7,090
Central Scotland VJB	Deloitte	7,500
Clyde Muirshiel Park Authority JC	Audit Scotland	1,600
Clyde Valley Learning and Development JC	PricewaterhouseCoopers	2,160
Dams to Darnley Country Park JC	Audit Scotland	3,850
Dumfries and Galloway IJB	PricewaterhouseCoopers	5,000

Dunbartonshire and Argyll and Bute VJB	Audit Scotland	7,800
Dundee City IJB	KPMG	5,740
East Ayrshire IJB	Audit Scotland	17,100
East Dunbartonshire IJB	Audit Scotland	17,100
East Lothian IJB	KPMG	5,740
East of Scotland European Consortium	Audit Scotland	2,290
East Renfrewshire IJB	Audit Scotland	17,100
Edinburgh and SE Scotland SDPA	Audit Scotland	3,380
Edinburgh IJB	Audit Scotland	5,000
Falkirk IJB	Audit Scotland	5,175
Fife IJB	Audit Scotland	5,000
Glasgow City Region Cabinet	Audit Scotland	8,000
Glasgow and Clyde Valley SDPA	Audit Scotland	2,820
Glasgow City IJB	Audit Scotland	5,000
Grampian VJB	PricewaterhouseCoopers	7,840
Highland and Western Isles VJB	Audit Scotland	7,800
HITRANS	Audit Scotland	10,500
Inverclyde IJB	Grant Thornton	5,125
Lanarkshire VJB	PricewaterhouseCoopers	8,420
Lothian VJB	Audit Scotland	7,090
Midlothian IJB	Grant Thornton	5,000
Moray IJB	PricewaterhouseCoopers	5,000
Mugdock Country Park JC	Audit Scotland	3,480
NESTRANS	Deloitte	11,000
North Ayrshire IJB	Audit Scotland	17,100
North Lanarkshire IJB	Scott-Moncrieff	6,000
Orkney and Shetland VJB	Audit Scotland	7,150
Orkney Islands IJB	Audit Scotland	5,000
Perth and Kinross IJB	Audit Scotland	5,000
Renfrewshire IJB	Audit Scotland	5,000
Renfrewshire VJB	Audit Scotland	7,080
Scotland Excel	Audit Scotland	5,720
Scottish Borders IJB	KPMG	4,800
SESTRAN	Audit Scotland	9,530
Shetland Islands IJB	Audit Scotland	17,100
South Ayrshire IJB	Audit Scotland	17,100
South Lanarkshire IJB	PricewaterhouseCoopers	5,000
South West RTP	PricewaterhouseCoopers	11,440
Stirling & Clackmannanshire IJB	Grant Thornton	5,125
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	12,030
Tayside Contracts JC	KPMG	38,000
Tayside SDPA	KPMG	2,820
Tayside VJB	KPMG	7,090
West Dunbartonshire IJB	Audit Scotland	17,100
West Lothian IJB	Audit Scotland	5,000
West of Scotland Archaeology Service JC	Audit Scotland	1,910
West of Scotland European Forum	Audit Scotland	1,910
Western Isles IJB	Scott-Moncrieff	5,000
ZetTrans	Audit Scotland	9,530

<b>Health</b>	<b>Auditor</b>	<b>Agreed Fee</b>
NHS Ayrshire and Arran	Audit Scotland	227,540
NHS Borders	Scott-Moncrieff	167,000
NHS Dumfries and Galloway	PricewaterhouseCoopers	198,000
NHS Fife	Audit Scotland	214,000
NHS Forth Valley	Audit Scotland	201,920
NHS Grampian	Deloitte	272,700
NHS Greater Glasgow and Clyde	Audit Scotland	560,000
NHS Highland	Audit Scotland	229,000
NHS Lanarkshire	Scott-Moncrieff	270,140
NHS Lothian	Audit Scotland	388,000
Mental Welfare Commission for Scotland	Scott-Moncrieff	17,170
NHS 24	Scott-Moncrieff	77,000
NHS Education for Scotland	Deloitte	68,500
NHS Health Scotland	Scott-Moncrieff	39,820
Healthcare Improvement Scotland	PricewaterhouseCoopers	26,820
NHS National Services Scotland	Audit Scotland	189,255
NHS National Waiting Times Centre Board	Scott-Moncrieff	70,030
NHS Orkney	Audit Scotland	69,650
Scottish Ambulance Service	Deloitte	76,500
NHS Shetland	Audit Scotland	64,354
NHS Tayside	PricewaterhouseCoopers	256,667
The State Hospital	Scott-Moncrieff	48,830
NHS Western Isles	PricewaterhouseCoopers	65,000