

ABERDEEN CITY COUNCIL

COMMITTEE	Audit, Risk and Scrutiny Committee
DATE	08 May 2025
EXEMPT	No
CONFIDENTIAL	No
REPORT TITLE	External Audit Report – Annual Audit Plan – 2024/25 Audit
REPORT NUMBER	EA/25/001
DIRECTOR	N/A
CHIEF OFFICER	Michael Oliphant, Audit Director Audit Scotland
REPORT AUTHOR	Anne MacDonald, Senior Audit Manager Audit Scotland
TERMS OF REFERENCE	3.1

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to present the Committee with External Audit's Annual Audit Plan for the 2024/25 audit.

2. RECOMMENDATION

- 2.1 It is recommended that the Committee review, discuss and comment on the issues raised within this report and the attached appendix.

3. CURRENT SITUATION

- 3.1 External Audit has completed the attached report which sets out the audit plan in respect of the 2024/25 audit.
- 3.2 The framework for public sector audit in Scotland is set out in the Code of Audit Practice. In line with the Code, the annual audit plan covers both the audit of the council's financial statements and the auditor's wider scope responsibilities as set out in the Code of Audit Practice.

4. FINANCIAL IMPLICATIONS

- 4.1 The annual audit plan sets out audit fees of £547,070 in respect of the 2024/25 audit. This is split between the council £536,880 and the charitable trusts £10,190.

5. LEGAL IMPLICATIONS

- 5.1 There are no direct legal implications arising from the recommendations of this report.

6. ENVIRONMENTAL IMPLICATIONS

- 6.1 There are no direct environmental implications arising from the recommendations of this report.

7. RISK

- 7.1 The External Audit process considers risks involved in the areas subject to review. Any risk implications identified through the External Audit process are detailed in the resultant External Audit reports. Recommendations are made to address the identified risks and External Audit follows up progress with implementing those that are agreed with management.

8. OUTCOMES

- 8.1 There are no direct impacts, as a result of this report, in relation to the Council Delivery Plan, or the Local Outcome Improvement Plan Themes of Prosperous Economy, People or Place.
- 8.2 However, External Audit plays a key role in providing assurance over, and helping to improve, the Council's framework of governance, risk management and control. These arrangements, put in place by the Council, help ensure that the Council achieves its strategic objectives in a well-managed and controlled environment.

9. IMPACT ASSESSMENTS

Assessment	Outcome
Integrated Impact Assessment	An assessment is not required because the reason for this report is for Committee to review, discuss and comment on the outcome of an external audit. As a result, there will be no differential impact, as a result of the proposals in this report, on people with protected characteristics.
Data Protection Impact Assessment	Not required.

10. BACKGROUND PAPERS

- 10.1 There are no relevant background papers related directly to this report.

11. APPENDICES

- 11.1 Appendix A: External Audit – Annual Audit Plan: 2024/25 audit.

12. REPORT AUTHOR CONTACT DETAILS

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