

ABERDEEN CITY COUNCIL

COMMITTEE	Audit, Risk and Scrutiny Committee
DATE	26 June 2025
EXEMPT	No
CONFIDENTIAL	No
REPORT TITLE	External Audit Report – Annual Audit Report – 2024/25 Audit
REPORT NUMBER	EA/24/002
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 Report on 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 undernoted reports which set out the auditor's judgements and conclusions in respect of the 2024/25 audit.
- 3.2 The auditor's covering letter to the Committee sets out the status of the audit and the work to be completed in advance of the meeting on 26 June 2025.
- 3.3 The Annual Audit Report covers the audits of the council's 2024/25 financial statements and those of its charitable trusts. It also covers the auditor's wider scope responsibilities under Audit Scotland's Code of Audit Practice.

4. FINANCIAL IMPLICATIONS

- 4.1 The audit fee for the 2024/25 audit was set out in the External Auditor's Annual Audit Plan. This was set at £547,070 including £10,190 in respect of the council's charitable trusts. An additional audit fee will be levied as a result of delays in information provided for audit.

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 The scope of the audit was set out in an annual audit plan which was presented to the Audit, Risk and Scrutiny Committee in May 2025.
[External Audit Annual Audit Plan - 2024/25 Audit](#)
- 10.2 The framework for public sector audit in Scotland is set out in Audit Scotland's Code of Audit Practice [Audit Scotland's Code of Audit Practice](#)

11. APPENDICES

11.1 Appendix A: External Audit – Covering letter to the Committee on the status of the audit

Appendix B: External Audit – 2024/25 Annual Audit Report

12. REPORT AUTHOR CONTACT DETAILS

Name	Anne MacDonald
Title	Senior Audit Manager, Audit Scotland
Email Address	amacdonald@audit-scotland.gov.uk
Tel	0131 625 1903